



# Annual Activity Report

## of the Authorising Officer by Delegation

**Year 2021**

**30 March 2022**

**EN**



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# Introduction

## The Ombudsman in brief

The Treaty on the functioning of the European Union empowers the Ombudsman to carry out inquiries into maladministration in the activities of the Union's institutions, bodies, offices and agencies, with the exception of the Court of Justice in its judicial role. Inquiries may be carried out in response to complaints, or on the Ombudsman's own initiative. The Ombudsman's independence is guaranteed by the Treaties.

The Charter of Fundamental Rights includes the right of EU citizens to complain to the Ombudsman. Companies, associations, and third country nationals resident in the EU also enjoy this right. The Ombudsman can deal with complaints about breaches of Charter rights, as well as other cases of maladministration. The Ombudsman therefore empowers citizens by helping them to realise their fundamental rights.

## The Ombudsman's mission statement

*Our mission is to help to support European citizenship. We do this by listening to citizens, to our stakeholders, and by working with the institutions of the EU to help to create a more accountable, transparent, ethical and effective administration.*

## Scope of the Annual Activity Report

The Annual Activity Report (AAR) of the Authorising Officer by delegation of the European Ombudsman is prepared in accordance with Article 74(9) of the Financial Regulation.

This AAR reports on the implementation of the Ombudsman's Annual Management Plan (AMP) for 2021 and focuses on the organisational, administrative, budgetary and financial aspects of the Office's activities in 2021. Annex 1 contains detailed information on the breakdown and allocation of human resources available to the Ombudsman. The Operating Framework, which sets out our main processes is attached as annex 2. The detailed report on the implementation of the budget in 2021 is attached as annex 3.

Outcomes of inquiries and efforts to improve good administration in the EU institutions, bodies and agencies, including events and outreach activities, are recorded in the Annual Report of the Ombudsman, which the Ombudsman will submit to Parliament later in the year. For ease of reference, the draft Annual Report for 2021, which includes a section on how the EU institutions responded to the Ombudsman's recommendations, solution proposals and suggestions made in 2020, is annexed to this report (annex 4).



# Highlights of the year

Main achievements in 2021

## Real-life relevance and Impact

1. Launched inquiries into the Commission's and EMA's refusal to grant access to documents concerning the purchase or manufacturing of vaccines against COVID-19;
2. Opened a broad strategic inquiry into how the Commission handles revolving door situations;
3. Organised a conference on access to documents on the occasion of the 20th anniversary of Regulation 1049/2001;
4. Issued a short guide for the EU administration on policies and practices to give effect to the right of public access to documents;
5. Opened 332 new inquiries on the basis of complaints and closed 300 complaint-based inquiries;
6. Opened 6 own-initiative inquiries and 7 strategic initiatives;
7. Achieved an overall acceptance rate of 81%;
8. Launched the process for adopting new implementing provisions following the revision of the Ombudsman's Statute;

## Citizens' awareness

9. Awarded the third 'Award for Good Administration' 2021, which honoured the extraordinary efforts to help repatriate EU citizens stranded around the world due to the pandemic;
10. Introduced a new 'Top inquiries' section on the Website, which focuses on inquiries with wider public importance;
11. Included new sections on the website covering the Office's work on public access;
12. Organised three targeted webinars with the European Network of Ombudsmen;
13. For the first time, presented the Annual Report (2020) as a web story;
14. Saw a further rise of followers on all social media platforms;

## Efficiency

15. Continued to exceed internal targets for complaint-handling key performance indicators;
16. Achieved a record low average duration of inquiries;
17. Succeeded in paying invoices from private providers of goods and services in less than 12 days on average;
18. Successfully completed the reorganisation of the office;
19. Adopted a modern hybrid-work policy;
20. Successfully completed the move to a new building in Brussels.



## 1. The structure and organisation of the Office

In 2021, the Ombudsman completed the reorganisation of the Office with the creation of a Directorate for Administration, after having put in place a Directorate of Inquiries in September 2020. The description of the various entities in the Office and their roles are described below.

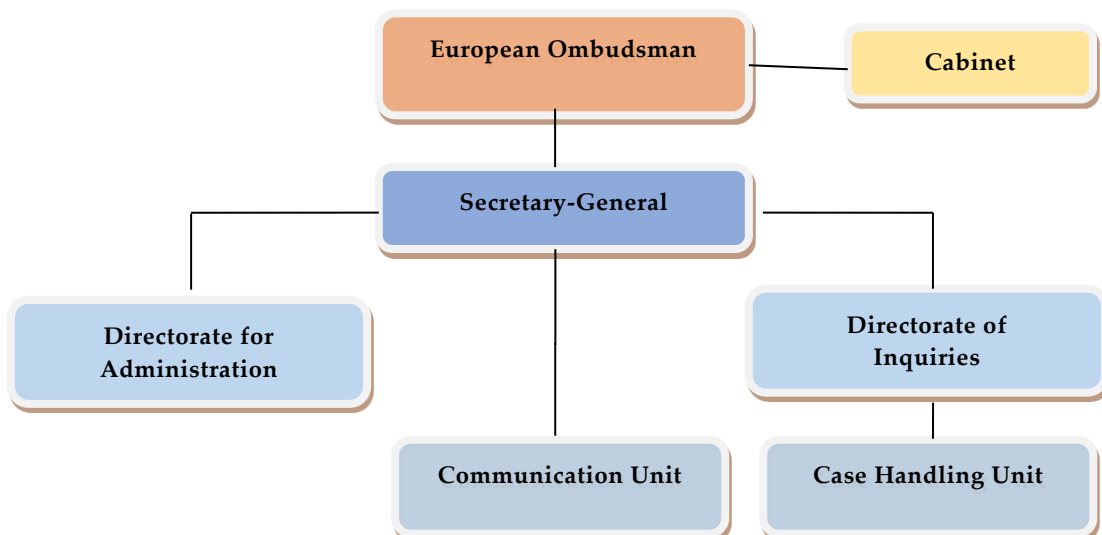
The **Cabinet (CAB)** works under the direct instruction of the Ombudsman. It advises and assists the Ombudsman to help ensure implementation of her vision, strategy and objectives. Cabinet members also liaise and represent the Ombudsman externally and coordinate meetings, speeches and articles on behalf of the Ombudsman.

The **Secretary-General (SG)** is responsible for the overall management of the Office and for ensuring coordination and implementation of the Ombudsman's strategy. The Directors and the Head of the Communication Unit report directly to the Secretary-General.

The **Directorate of Inquiries (DIR-INQ)**, which includes a **Case-Handling Unit (CHU)** implements the Ombudsman's strategy in the area of complaints and inquiries.

The **Directorate for Administration (DIR-ADM)** is responsible for all matters related to the institution's administration, human resources, budget, process management, infrastructure, business continuity, IT and records management. The Directorate establishes and implements the appropriate internal control mechanisms and prepares information for the various budgetary control authorities.

The **Communication Unit (COMM)** supports the Ombudsman's objective of increasing citizens' awareness of the Office and co-ordinates the Ombudsman's relations with the European Network of Ombudsmen.





## 2. Our activities in 2021

The tables and the scoreboard below show the results achieved in 2021 based on the priorities, actions and Key Performance Indicator (KPI) targets set out in the Annual Management Plan (AMP) for 2021.

The following sections provide an analysis of these results and further information on the activities carried out with reference to the main processes of the Operating Framework.

### 2.1 Implementation of AMP 2021 actions

The table below lists the actions under the six themes identified in the AMP 2021 and describes the state of implementation of each action.

<b>Theme 1 - Evaluating and increasing the impact of the Ombudsman's work</b>			
<b>Actions</b>		<b>Owner(s)</b>	<b>State of play</b>
<b>1</b>	<b>Produce a short report that describes the impact of the EO's work in recent years.</b>	COMM	A first draft was submitted to CAB. The report will be published ahead of an academic seminar focusing on the EO due at the end of 2022.
<b>2</b>	<b>Explore with the European Parliament Research Service (EPRS) the possibility of conducting a study of a subset of our inquiries.</b>	DIR-INQ	In 2021, the EO initiated contact with the EPRS to conduct a study on publication of environmental information by international financial institutions. This will be pursued in 2022.
<b>3</b>	<b>Analyse and act upon "lessons learnt" in each case area of the CHU peer review teams. Define needs for relevant statistics and data and, if necessary, improve the functionalities of our Case Management System accordingly.</b>	CHU/IT	Significant progress was achieved: guidance notes have been adopted or are being finalised in several thematic areas; resources are being developed on case-law in certain thematic areas; the EO's teams are drawing up plans for targeted liaison with areas of the EU administration.
<b>4</b>	<b>Expand on ENO activities: - organise expert workshops and webinars, - identify possibilities for parallel inquiries and initiatives, and - share trends on topics that may arise in outside the mandate complaints.</b>	DIR-INQ/ COMM/ CHU	<b>ENO activities</b> - <b>expert workshops and webinars</b> were organised in three areas (AI and e-government; deinstitutionalisation; Frontex's complaints mechanism), with significant participation from ENO members. ENO members were directly involved in <b>two strategic inquiries</b> - OI/2/2021/MMO into how the European Commission monitors EU funds used to promote the right of persons with disabilities and older persons to independent living; and OI/5/2020/MHZ on the functioning



			of the European Border and Coast Guard Agency's (Frontex) complaints mechanism for alleged breaches of fundamental rights and the role of the Fundamental Rights Officer. ENO members were involved in <b>three strategic initiatives</b> : <b>SI/2/2020/MMO</b> on how the Commission accommodates the needs of staff members with disabilities in the context of the COVID-19 emergency; <b>SI/3/2021/VS</b> on artificial intelligence and the EU administration; and <b>SI/6/2021/PL</b> on the role of ombudsmen in monitoring the Recovery and Resilience Facility. On the trends in OMCs: A report going through OMCs from the first quarter of 2021 has been drawn up, to see if it is possible to identify trends in a useful way.
5	<b>Develop a methodology for gathering feedback from key stakeholders (KPI 4).</b>	COMM/DIR-INQ/IT	A complainant feedback survey is in place for all within the mandate complaints closed since 01/04/2021.
6	<b>Follow-up on the post-2020 European Disability Strategy to enhance the effectiveness of the Ombudsman's work in this area</b>	DIR-INQ	In June 2021, the Ombudsman's Office participated in an EU CRPD Framework meeting, in which the Commission's new European Disability Strategy 2021-2030 was discussed. Concluding the strategic initiative SI/2/2020/MMO, the Ombudsman published an indicative list of best practices for the 'reasonable accommodation' of persons with disabilities in times of crisis in June 2021. Awareness raising events were organised, including with the European Disability Forum, to seek to increase the number of complaints lodged with the EO by persons with disabilities and disabled persons organisations.

## Theme 2 - Strengthening the Ombudsman's role on public access to documents

Actions		Owner(s)	State of play
7	<b>Revisit the Fast-Track procedure, building on the internal review.</b>	DIR-INQ	This action was completed in the first quarter. The Office now has a new reporting tool for Fast-Track cases and clearer criteria for which cases are designated as Fast-Track.
8	<b>Enhance our effectiveness in public access cases, drawing on the main findings of the internal audit of these cases.</b>	DIR-INQ	The Office saw a range of positive outcomes in public access cases in 2021, notably in relation to solution proposals made to EU agencies and smaller bodies (Frontex, EDPS, EDPB, EIOPA,



			CINEA, EBA). Also the Council accepted one solution proposal.
9	Foster dialogue with the institutions during public access inquiries to promote acceptance of Ombudsman proposals, recommendations and suggestions.	DIR-INQ	Meetings took place in the context of most of the above cases to enhance understanding of the Ombudsman's role in public access cases.
10	Increase awareness of the Ombudsman's mandate in this area by reaching out to practitioners, stakeholders and citizens.	COMM/ DIR-INQ	2021 marked the 20th anniversary of Reg. 1049/2001. Throughout the year, the Office focused on access to documents as a key area of work, including a communication campaign. On 15 November, the Office organised a major conference on access to documents in Brussels, including a high-level discussion with Commissioner Jourova as well as an expert panel. The Office also launched a stakeholder survey on Reg. 1049/2001 which fed into the conference.

### Theme 3 - Enhancing the complainants' experience

Actions		Owner(s)	State of play
11	Revise the complaint submission process to optimise information and user-friendliness.	COMM/IT	The revision was finalised in November. IT implementation is planned for early 2022.
12	Improve interaction between the website and CMSEO. Enable automatic import of information from the website to CMSEO and interaction with the complainant through the online account throughout the life of the complaint.	DIR-ADM	The creation of a buffer for a seamless recording of online complaints in the complaint management tool was achieved in 2021. A base was set to provide information to complainants on the status of a complaint in their personal online account. The data will also be useful to inform the public of the state of play of inquiries. True interaction with the complainant will require significant additional development and is thus postponed to 2022.
13	Further simplify the handling of outside the mandate complaints and information requests.	CHU/CH U/IT	An options paper has been endorsed and the new simplification steps should go live in the first quarter of 2022.
14	Produce a report on how the case handling processes can be redesigned and start implementing the ideas stemming from the report.	DIR-INQ	A designated taskforce (Transition Taskforce) produced a report. Many of the proposals have already been implemented or are being acted upon.





## Theme 4 - Ensuring dynamic and relevant communications and outreach

Actions		Owner(s)	State of play
15	Identify cases or topics on which to launch targeted consultations and/or organise webinars to facilitate more stakeholder participation.	DIR-INQ/COMM	A targeted consultation was conducted in OI/4/2021/MHZ on Frontex accountability in the area of fundamental rights. Similarly in OI/2/2021/MMO into how the European Commission monitors EU funds used to promote the right of persons with disabilities and older persons to independent living. Stakeholder survey on access to documents (see action 10 above).
16	Publish a periodical online newsletter about the EO's work (EO Express).	COMM	After regular internal publications of EO express, the first online publication for external audiences will be published in March 2022.
17	Optimise the Annual Report production and workflow and create a new webpage with highlights ('scrollie').	COMM	This action was implemented.
18	Produce news summaries on key cases targeted at journalists.	COMM	This action was implemented.
19	Organise the 2021 Award for Good Administration.	COMM/IT	The Award Ceremony took place in digital format and was broadcasted on 24 June from the EP's TV studio. An "in person" hand-over of the awards to the winners took place in September in the EP's citizen garden.
20	Obtain external professional advice on how to bring the Office's visibility, influence and messaging vis-à-vis our stakeholders to the next level.	COMM/SG	It was decided not to proceed with this action for the time being.

## Theme 5 - Showcasing the office as an attractive and agile place of work

Actions		Owner(s)	State of play
21	Finalise the implementation of the new organisational structure in the administrative areas.	SG/DIR-ADMIN	This action was completed with the appointment of a Director for Administration on 16/6/2021. Responsibilities for the various areas of work were defined. They will be adjusted, if necessary, based on experience.
22	Adopt a career development and learning policy.	HR	The first draft of the Learning and Development Decision is ready. The Learning and Training



			policy (former training guide) is under revision. To be completed in early 2022.
23	<b>Complete the mapping of all jobs/functions and identify relevant competences and skills.</b>	HR	This action was partly done. 75% of the job descriptions have been drafted and approved. To be completed in 2022 factoring in necessary adjustments due to the restructuring.
24	<b>Use the opportunity of the office's move to new premises in Brussels to showcase the attractiveness of working in the EO's office (office environment, flexible working conditions, staff wellbeing, digital environment, gender balance).</b>	DIR-ADMIN/COMM	This action has been put on hold until after the Covid-19 pandemic.

## **Theme 6 - Improving the management and the security of documents, information and data**

<b>Actions</b>		<b>Owner(s)</b>	<b>State of play</b>
25	<b>Adopt rules on the handling of EU classified information and instructions on the handling of sensitive non-classified information.</b>	SG/DIR-INQ/PM	The EO adopted a decision on access to EUCI on 30/3/2021. Implementation is ongoing. Regarding sensitive non-classified information, the Office has so far issued instructions on the handling of confidential documents in the inquiry process and information and guidelines on the electronic transmission of confidential information in the inquiry process.
26	<b>Implement the EDPS recommendations issued in November 2020 following the 2019 inspection.</b>	DIR-ADM/DP O/DIR-INQ	The EO wrote to the EDPS on 28 May 2021 and replied to all 12 EDPS recommendations.
27	<b>Automate the implementation of retention periods in in-house IT tools.</b>	PM/IT	This action was postponed to 2022.
28	<b>Adopt historical archiving rules for complaint related documents and establish cooperation with the Historical Archives of the EU.</b>	PM	This action was postponed to 2022.



## 2.2 Scoreboard 2021

KPI	Measurement	Owner	Targets 2021	Results 2021	Results 2020
KPI 1	Percentage of complaints within the mandate	Process Management	35%	34%	34%
KPI 2	Number of inquiries opened in cases of public importance (complaints, strategic inquiries and strategic initiatives)	Process Management	50	54 (41+6+7)	65 (57+3+5)
KPI 3	Acceptance rate (previous year's results – composite indicator)	DIR-INQ			
	3a - Overall acceptance rate		80%	81%	79%
	3b - Acceptance rate in cases of public importance		80%	77%	74%
	3c - Acceptance rate in Covid-19 related cases (for as long as relevant)		80%	N/A <sup>1</sup>	N/A
KPI 4	Perception of our key stakeholders (score based on complainant feedback survey)	DIR-INQ	TBD	3.12 out of 5	N/A
KPI 5	Web activities (composite indicator)	ICT			
	5a - Visitors to the website		500 000	614 030	625 392
	5b - Advice given through the interactive guide to contact a member of the ENO		8 000	10 917	10 863
KPI 6	Social media activities (composite indicator)	COMM			
	6a - Increase of followers on social media				
	Twitter		+10%	+7.33% (2140)	+10.9% (+2 670)
	LinkedIn		+25%	+23.73% (1148)	+34.4% (+1 237)
	Instagram		+45%	+46.3% (1195)	+70.6% (+1 068)
	6b - Number of visits to the website through links posted on our social media channels		1 200	7 939	3 200

<sup>1</sup> None of the Covid-19 related inquiries closed in 2020 gave rise to recommendations or suggestions.



KPI	Measurement	Owner	Targets 2021	Results 2021	Results 2020
KPI 7	Handling of complaints and inquiries (composite indicator)	Process Management			
	7a - Proportion of cases in which the admissibility decision is taken in one month		95%	98%	98%
	7b - Average duration of inquiries		150 days	112 days	136 days
	7c - Clearance rate (cases closed compared to new cases registered in the reference period)		100%	97%	103 %
KPI 8	Budget implementation (composite indicator)	FIN			
	8a - Rate of budget implementation		94%	88.8%	94.9%
	8b - Proportion of payments made within 30 days		100%	99.8%	99.4%
KPI 9	Management of Human Resources (composite indicator)	HR			
	9a - Occupation rate of establishment plan posts		98%	93.3%	N/A
	9b - Percentage of workforce dedicated to core activities		65%	66.7% (w/trainees) 64.2% (w/o trainees)	65.5%(w/trainees)
	9c - Average number of training days per staff member		5	3.4 w/o language training 4.6 w/language training	2.5

NB: 'N/A' in the 'Results 2020' column means that we do not have a figure because the KPI was introduced in 2021.



## 2.3 Core activities

The Ombudsman's work and achievements regarding the core activities, including statistical data on complaints and inquiries, are described in detail in the Annual Report to the European Parliament for the year 2021, a draft version of which is enclosed with this report as annex 4. This section therefore gives only a brief overview of key developments and achievements, an analysis of the results in terms of the KPIs and cross-references to relevant sections of the draft Annual Report.

### 2.3.1 Proactive work

#### (i) Strategic inquiries and initiatives

Strategic inquiries and initiatives are a key aspect of the Ombudsman's proactive work. They include own-initiative strategic inquiries aimed at addressing systemic issues within the EU administration. They also include strategic initiatives, whereby the Ombudsman generally pursues important topics to encourage the EU administration to be as open, accountable, ethical and responsive to citizens as possible, without necessarily launching an inquiry. Strategic initiatives can also be useful for gathering information that could form the basis for future strategic inquiries.

In 2021, the Ombudsman dealt with six strategic inquiries and seven strategic initiatives on a diverse range of issues. Detailed information on the strategic inquiries and initiatives can be found in section 2 and in section 6.1 of the Ombudsman's Draft Annual Report for 2021 (annex 4).

#### (ii) The European Network of Ombudsmen (ENO)

The ENO allows the European Ombudsman to have a positive impact on the ability of large numbers of European citizens to enjoy their rights under EU law, including fundamental rights under the Charter.

In practice and, where appropriate, the European Ombudsman advises complainants whose complaints are not within her mandate to contact the member of the ENO best placed to deal with them.

Furthermore, the query procedure allows members of the ENO to send questions to the Ombudsman about EU law-related issues. In 2021, query topics included eligibility for the EU Digital COVID Certificate and Spain's obligations concerning nature and biodiversity protection.

The Ombudsman organised three targeted webinars for experts in the offices of ENO members in 2021. Detailed information on the ENO-related work is available in section 7.3 of the Ombudsman's draft Annual Report 2021 (annex 4).

### 2.3.2 Complaint-handling

#### (i) Caseload and KPI results

The overall number of complaints registered in 2021 was 2192 (compared to 2107 in 2020), i.e. an increase of 4%. The overall number of new complaints dealt with in 2021 was 2166, of which 729 were within the mandate. This compares to 2148 complaints dealt with in 2020, of which 728 were within the mandate.

With a score of 34%, the result of KPI 1 - proportion of complaints within the mandate - was the same as in 2020. The score is slightly below the target, which was increased from 33% to 35% in 2021.



In 2021, the Ombudsman opened 332 inquiries based on complaints (365 in 2020) and closed 300 such inquiries (392 in 2020). Efficient turnaround of cases made it possible to significantly shorten the duration of inquiries. As a result, 93% of all inquiries were closed within 12 months.

With 54 inquiries opened in cases of public importance, the result for KPI 2 is above the target of 50.

The results of two of the three components of KPI 7 (efficiency: composite indicator for the handling of complaints and inquiries) are above the set targets. The proportion of admissibility decisions taken within one month reached 98% (the target was increased from 90% to 95% in 2021) and the average duration of inquiries reached a record low of 112 days compared to 136 days in 2020 (target is less than 150 days). Only the clearance rate, with a score of 97% was slightly below the target of 100%. This rate, which compares the number of new complaints received with the number of cases closed during the year, helps monitor that there is a regular turnover of cases. It should be noted, however, that the result also reflects the increase in the number of complaints received, over which the Office has limited control.

Information on the work on complaints and the outcome of inquiries is available in section 2 of the Ombudsman's draft Annual Report for 2021 (annex 4). Relevant statistical data can be found in section 6.

#### (ii) Fast-Track procedure

In 2021, the Office opened an inquiry into 32 complaints concerning public access to documents through the Fast-Track procedure. It closed 29 such cases, some of which had been opened in 2020.

Concerning the timeline, the positive trend of the previous years continued: In four fifths of all cases, the admissibility decision was taken within the indicative timeline of five working days. The average time until the decision on admissibility was 4 working days. In addition, the Office issued an assessment within the indicative timeline of 40 working days in 42 % of all cases opened and closed in 2021 and within 60 working days in 75 % of the cases. Overall, the average time to reach an outcome was 54 working days (eight cases that are still pending are not considered here and will be included in the figures reporting on 2022).

As regards the findings in these cases, the Office made a proposal for a solution in nine cases and a recommendation in one case. The institutions concerned accepted six of the solutions proposed by the Ombudsman which have thus lead to wider public access. The reply to the recommendation has not yet been received.

#### (iii) Impact, acceptance and follow-up

Information on the impact and achievements of the Ombudsman's work is included in Section 6.5 of the Ombudsman's draft Annual Report for 2021 (annex 4). This includes information on the acceptance rate of the Ombudsman's proposals to improve the EU administration. These proposals take the form of solutions, recommendations, and suggestions. The acceptance rate helps measure the extent to which, on an annual basis, the institutions follow-up to Ombudsman proposals. The analysis of how the EU institutions responded to the Ombudsman in 2020 shows that the acceptance rate was 81% overall compared to 79% in the previous year (target for KPI 3 is 80%). The institutions reacted positively to 29 out of the 36 proposals that the Ombudsman made to correct or improve their behaviour in cases closed in 2020. Out of the 12 institutions to which the Ombudsman made proposals, 10 complied fully with all solutions, suggestions and recommendations. The acceptance rate in cases of public importance reached 77%.

The acceptance rate captures responses from the institutions at a particular point in time. It does not reflect all the efforts made by institutions over time to improve their administration and to address issues raised in Ombudsman inquiries. The Ombudsman attempts to recognise some of



these good administrative practices through the 'Award for Good Administration', which is held every two years. The Ombudsman will continue to work with the institutions to bring about change, both immediately in response to individual complaints and, more generally, over time.

#### (iv) Revised Statute and Implementing provisions

In August 2021, the Ombudsman's new Statute<sup>2</sup> came into force, strengthening the Ombudsman's legal basis. The work on updating the Ombudsman's Implementing provisions began immediately, aiming at further improving procedural efficiency as well as ensuring even greater impact. The Implementing provisions will be adopted in 2022, following consultation of the European Parliament, the Council and the European Commission.

### 2.3.3 Communication and outreach

To mark the 20th anniversary of the EU law governing public access to documents (Regulation 1049/2001), the Ombudsman put special emphasis on citizens' rights in this area throughout 2021, including a communication campaign.

More generally, the Office continued its efforts to promote the work of the Ombudsman to the widest possible audience. The sections below provide a summary of the communication and outreach activities. Further information is available in Section 7 of the draft Annual Report for 2021 (annex 4).

#### (i) Media and social media activities

Press releases announced findings in major inquiries while engaging inquiry summaries provided journalists and interested observers with a useful overview of other publicly important cases.

The Ombudsman held a press conference in May to present the main areas the office is working on and to give an overview of the 2020 annual report.

In 2021, similar to the previous year, the fastest-growing social media account was **Instagram** (46% growth, which equals to 1 195 new followers). On **LinkedIn**, the number of followers increased by 24% (+ 1 148), while on **Twitter**, where the Ombudsman has the largest audience amongst all social media channels, the number of followers reached 31 300 in December 2020, which represented a 7% increase (+ 2 140).

#### (ii) Outreach activities and events

In November the Ombudsman held a strategic conference entitled *Access to EU documents: what next?* The conference, which took place in 'hybrid' format, was divided into two parts: a high-level panel considering the future of access to document rules and an expert panel looking into the experiences people have when they request documents.

The Ombudsman hosted a digital ceremony for the Award for Good Administration 2021. The overall prize honoured the extraordinary efforts to help repatriate over half a million EU citizens stranded around the world due to the pandemic.

In 2021, the European Ombudsman sought to expand the role of the European Network of Ombudsmen (ENO) in capacity building and sharing best practice. As mentioned in section 2.3.1(ii) above, three targeted webinars were organised for experts in the offices of ENO members. The Ombudsman had meetings with national and regional ombudsmen throughout the year.

<sup>2</sup> <https://www.ombudsman.europa.eu/en/legal-basis/statute/en>



The Ombudsman took part in the European Youth Event (EYE2021) in Strasbourg on 8 October, which was organised as part of the consultation process for the Conference on the Future of Europe.

Throughout 2021, the Ombudsman and staff members continued their outreach activities by giving interviews to the press, speaking at major academic and legal conferences and speaking to visitor groups.

### (iii) Website

The website continued to evolve as a dynamic content hub for the Ombudsman's work, making it as simple as possible for the public to find relevant inquiries, latest news updates as well as explanations of key issues.

A new 'Top inquiries' section was introduced on the website, which focuses on inquiries with a wider public importance. The search functionality on the website was improved, making it easier for visitors to find the documents they are searching for.

New sections were introduced on the Ombudsman's website, covering the Office's work on public access to EU documents, as well as on how to access to Ombudsman documents.

In terms of KPI results, both the number of unique visitors to the website (614 030) and the number of persons who received advice through the interactive guide to contact a member of the European Network of Ombudsmen (10 917) are significantly beyond the respective targets (500 000 and 8 000).

### (iv) Publications and audio-visual output

As part of efforts to explain the Ombudsman's work in an engaging manner and in a way that reaches a large audience, the Office produced an explainer video on access to documents.

With the same intention of reaching a wider audience, the Office also produced a scrollable web story to present the main findings of the Annual Report. A scrollable web story was also made to summarize the Award for Good Administration.

As part of a special focus on citizens' rights to access EU documents, the Office published an interactive overview explaining the relevant EU law and the Ombudsman's work in this area.

## 2.4 Management Processes

On 25 January 2021, the Ombudsman issued the 2021 Annual Management Plan.

Throughout the year, the Secretary-General monitored the implementation of the AMP actions, the case work statistics and the results in terms of the KPI targets.

The Secretary-General held weekly meetings with the management team. In addition to ad hoc meetings with operational teams, the Secretary-General also met regularly with the Staff Committee, the Data Protection officers, the document management team and the trainees.

In 2021, which continued to be marked by the COVID-19 pandemic, the Secretary-General ensured the implementation of all business continuity measures and of the institution's duty of care, including through cooperation and coordination with the European Parliament and other institutions.





The Secretary-General and the management team took steps to ensure that lessons drawn from the pandemic are translated into policies and procedures, starting with the Office's working arrangements.

In June 2021, the Office completed the implementation of the new organisational structure adopted by the Ombudsman in 2020, by appointing a Director for Administration.

Finally, with the support of the European Parliament, the Secretary-General ensured the effective relocation of the Ombudsman's Brussels office to its new premises in October 2021.

## 2.5 Supporting processes

### 2.5.1 Information management

Information management is a collaborative task.

The Secretariat-General gathers and coordinates information related to overall management objectives (such as for the implementation of the annual management plan and key performance indicators), audits and various reports to supervisory bodies.

Information management related to the objective of ensuring consistent and rigorous assessments in the Ombudsman's case handling is supervised by the Inquiries Director and the Ombudsman's Cabinet.

Promoting good records management and practices within the Office and information management relating to administration, human resources and finance are under the responsibility of the Directorate for Administration.

The Ombudsman's Data Protection Officers (DPO) and the Transparency Officers report to the Secretary-General in relation to their functions.

On 1 January 2021, the institution appointed a new Data Protection Officer and deputy Data Protection Officer for a period of five years until December 2025.

On 28 May 2021, the European Ombudsman informed the EDPS of the actions taken to implement the recommendations made in November 2020 in the context of the 2019 inquiry into the processing of personal data in complaint-handling. The EDPS welcomed the fact that all the recommendations were addressed, and closed the case in July 2021.

In 2021, the European Ombudsman's Internal Auditor initiated a "review of the Ombudsman's data protection framework". The results of the audit are expected in 2022.

The Ombudsman is participating in a joint action launched by the EDPS at the end of 2021 to ensure that the EU administration uses Cisco Webex in compliance with data protection rules. The main work is expected to happen in the course of 2022.

At the date of this report, the Office is not aware of any complaints submitted to the EDPS against the Ombudsman.

### 2.5.2. Process management, infrastructure and ICT

#### (i) Process management

In 2021, initial steps were taken to improve the interoperability of the Ombudsman's online complaint form and the internal complaint management tool. The dual target is to facilitate communication with the complainant and to improve the administrative process by, for instance,



eliminating duplication of work, reinforcing the protection of personal data by design and facilitating direct communication with complainants.

A milestone achieved in 2021 was the creation of a buffer for a seamless recording of online complaints in the complaint management tool. The buffer is essential in sorting complaints from other correspondence, suppressing numerous internal e-mail exchanges, reducing the unnecessary circulation of personal data and improving the data quality while reducing the workload for the administrative assistants involved in the process.

A subsequent step initiated in 2021 to be finalised in 2022, is to provide both the complainant and the public with real-time information on the progression of a given complaint. This will be an initial version of the space which will ultimately contain all the information relating to a complaint and which will allow for a direct interaction with the complainant.

#### (ii) Relocation of the Ombudsman's Brussels office to new premises

In 2021, the Ombudsman had to move to new premises because the EDPS, with which it had been sharing a building in Brussels, required more space following its expansion. The move to new premises made available by the European Parliament took place in October 2021. Unlike the previous workplace, the new building is organised as a collaborative workspace with very few individual offices and flexible collaborative meeting facilities.

#### (iii) Efforts to reduce the environmental footprint

The European Ombudsman rents office space in buildings of the European Parliament and uses the infrastructure, including the IT infrastructure and canteens of the European Parliament. To a large extent, the Ombudsman's environmental management is therefore directly linked to, and benefits from, the efforts made by Parliament in this area.

The Office actively promotes digitalisation to reduce the use of paper and facilitate the exchange and storage of documents; it extensively uses the video conference systems available in the two places of work to avoid missions; and it encourages the use of public transportation by providing financial support for yearly subscriptions and by limiting available car parking spaces. The COVID-19 crisis gave a great boost to the office's efforts as it largely imposed paperless work and drastically limited commuting to work and travelling for professional reasons.

In relation to the new Brussels building, the administration is taking steps, in collaboration with the users, to provide suitable facilities for cyclists. The location does not have any car parking facilities.

#### (iv) ICT activities

Throughout 2021, the Office's ICT activities continued to focus on facilitating the business continuity of all areas of work of the office in the context of the COVID-19 pandemic. This involved ensuring support for remote and hybrid activities for the daily work of staff and internal meetings as well as for external events.

Further ICT activities in 2021 included ensuring a smooth transition to the Office's new premises in Brussels, including the purchase and installation of new equipment. The ICT team also focused on the maintenance and development of internal tools such as the Case Management System and the Recruitment System as well as of the European Ombudsman's website, extranet and intranet.

In relation to ICT matters, the Office collaborates closely with the European Parliament and the European Commission for the integration and maintenance of all EU corporate tools used by the European Ombudsman and for the use of Inter-institutional IT framework contracts.



### 2.5.3 Human Resources

#### (i) Personnel and office organisation

The Office has a highly qualified and multilingual staff that can deal directly with complaints about maladministration in almost all official EU languages and raise awareness about the Ombudsman's work throughout the EU. Its recruitment policy follows the general principles and employment conditions of the EU institutions.

In 2021, there were 73 posts in the Ombudsman's establishment plan, in addition to which, there was an average of six contract agents working with the Office. In 2021, the Office recruited 1 official, 4 temporary staff and 3 contract staff.

The Office also welcomed 16 trainees over the course of the year. To ensure the best possible traineeship conditions under the Covid-19 pandemic, it slightly reduced the new arrivals and organised only one rather than two annual selections.

In June 2021, the Ombudsman completed the reorganisation of the Office with the creation of a Directorate for Administration. The new entity is responsible for all matters related to the institution's administration, human resources, budget, buildings, IT and records management. One of its objectives is to streamline and simplify administrative procedures thus ensuring greater efficiency.

An aspect of the reorganisation concerned the involvement of assistants in the handling of complaints outside the Ombudsman's mandate (OMCs). In 2021, assistants handled 35.5% of all outside the mandate complaints received, a figure considerably higher compared to the previous year (21%). The objective achieved is twofold: inquiries officers have more time to focus on inquiries and strategic investigations; assistants have more variety in their tasks and, therefore, better work experience.

This became possible due to the Office's policy to use corporate solutions as much as possible. The full introduction of three SYSPER modules: (i) the NDP (Nouveau Dossier Personnel) for the management of personal files; (ii) the JIS (Job Information System) for creating job descriptions for all posts; and (iii) the DOC-Engine module for the automatic creation of certificates and documents, freed resources previously allocated to administrative tasks.

#### (ii) Ethics and good conduct

As reported in previous Annual Activity Reports, the Office adopted a number of policies, guidelines and internal measures to ensure that staff conduct is in line with the highest ethical standards. Moreover, the internal rules on external activities and assignments of staff members adopted in March 2021 have strengthened the Office's work in preventing potential conflict of interest situations. The relevant forms on interest declarations or on declarations about exercising an occupational activity after leaving the EU public service have been revised and a lunch session on conflict of interests, initially planned for December 2021, took place in February 2022.

Since 2018, the Office's two ethics correspondents serve as a point of information on issues related to ethics and, in particular, harassment, whistleblowing and conflicts of interest. Along with the administration, they assist staff members in finding solutions to potential problems, identifying the best reporting channel and the relevant procedure. They also play an important role in familiarizing new staff and trainees with the Office's ethical standards.

In line with the Office's anti-harassment policy, the office's ethics correspondents and the members of the conciliation committee received a six-day specific training on harassment matters to enable them to handle situations of potential harassment as provided for by the Office's anti-harassment policy (informal procedure).



A new intranet page dedicated to ethics and good conduct has increased the visibility of the Office's rules on these matters and enhanced staff awareness. The page includes the Office's policies on ethical conduct, including the Guide on ethics and good conduct for the Ombudsman's staff, the Code of Conduct for the European Ombudsman, and the Decision of the European Ombudsman on internal rules concerning outside activities and assignments; information about the ethics correspondents and their role; information on the office's anti-harassment policy; the office's policy on whistleblowing; the office's speaking engagements policy; and a section on the ethics-related complaints the Ombudsman is dealing with.

### (iii) Working conditions and well-being

The Ombudsman promotes a modern, digital and flexible work environment, thus enhancing professional and private life balance and promoting staff well-being. Building on the pandemic experience, the Office replaced its telework and flexitime policies by new hybrid working arrangements based on objective-based, result-oriented and trust management. The new policy provides for 40% average presence in the office per month and allows flexibility as regards daily working arrangements. It introduced the right to disconnect and retained the existing rule that allows staff to work from outside the place of employment 15 days per year.

Throughout the year, the Office continued to adapt its working patterns as required by national rules and in coordination with the other EU institutions to ensure maximum protection of its staff and public health. When allowed, return to the office was on a voluntary basis only and under strict conditions to ensure low overall presence and compliance with safety measures.

To ensure the well-being of staff and the efficient functioning of the teams, the office provided technical infrastructure (IT equipment & furniture upon request) and organised training and coaching sessions on team building, collaborative dynamics and resilience.

## 2.5.4 Budget and Finance

### (i) Implementation of the 2021 budget

The appropriations available in the Ombudsman's budget for 2021 amounted to EUR 12 501 836 and included 73 establishment plan posts. Title 1 (Expenditure relating to persons working for the institution) amounted to EUR 9 844 136. Title 2 (Buildings, equipment and miscellaneous operating expenditure) amounted to EUR 2 296 300. Title 3 (Expenditure resulting from special functions carried out by the institution) amounted to EUR 361 400.

The detailed report on the implementation of the budget is attached to the present report as annex 3.

The following table shows expenditure in 2021 in terms of appropriations committed and paid (in Euros).

<b>Title</b>	<b>Initial budget 2021</b>	<b>Final budget 2021<sup>3</sup></b>	<b>Committed</b>	<b>Paid</b>
Title 1	9 844 136	9 814 136	8 847 502.35	8 763 100.38
Title 2	2 296 300	2 326 300	2 138 615.19	601 902.02
Title 3	361 400	361 400	120 922.78	73 172.10
<b>Total</b>	<b>12 501 836</b>	<b>12 501 836</b>	<b>11 107 040.32</b>	<b>9 438 174.50</b>

<sup>3</sup> After transfers.



The implementation rate (including appropriations carried over from 2021 to 2022) is 88.84% (compared to 94.9% in 2020). Of the total appropriations, 75.5% were paid (compared to 93.2% in 2020).

The amount of appropriations carried over from 2021 to 2022 is EUR 1 668 366, i.e. 13.3% of the 2021 budget (compared to EUR 215 896 carried over from 2020 to 2021, i.e. 1.7% of the 2020 budget).

Furthermore, 85.39% of the appropriations carried over to 2021 from 2020 were used (compared to 74.31 % in 2019).

In the following table, all totals are cumulative.

Indicators	Target 2021	Q1	Q1+Q2	Q1-Q3	2021	(2020)
F1: Percentage of budget implementation	Total : 94%	81%	82.1%	82.5%	88.8%	(94.9 %)
F2: Proportion of payments made within 30 days	Total : 100%	100%	99.4%	99.6%	99.8%	(3)

The average time for payment of invoices from private providers of goods and services was 11.36 days (11.90 days in 2020).

#### (ii) Transfers

During 2021, two modifications of the establishment plan and four transfers between budget lines were necessary. These modifications of the initial budget are presented in detail in the annexed 'Report on budgetary and financial management for the financial year' (annex 3). The total amount transferred was EUR 260 829.50 (2.09 % of the total appropriations for 2021).

#### (iii) Procurement

One very low-value contract not exceeding EUR 15 000 was awarded following a procurement procedure launched in 2021.

#### (iv) The 2022 Estimates

Estimates for the year 2022 were sent to the Commission, Parliament and the Council on 26 March 2021.

Total appropriations for 2022 are EUR 12 222 108, which represents a decrease of EUR 279 728 or 2.24 % compared to the budget for 2021. Title 1 (Expenditure relating to persons working with the institution) amounts to EUR 9 507 008. Title 2 (Buildings, equipment and miscellaneous operating expenditure) amounts to EUR 2 412 700. Title 3 (Expenditure resulting from general functions carried out by the institution) amounts to EUR 302 400.



(v) Detailed list of the Ombudsman's missions in 2021 (as published on the website)

Start date	End date	Destination	Purpose	Accompanying persons	Daily Allowance*	Accommodation	Transport	TOTAL
09/03/2021	10/03/2021	Brussels	Internal meetings in Brussels office	None	€0,00	€255,24	N/A**	€255,24
21/06/2021	25/06/2021	Brussels	Internal meetings in Brussels office	None	€0,00	€885,56	N/A**	€885,56
07/09/2021	09/09/2021	Brussels	Internal meetings in Brussels office and events	None	€0,00	€553,68	€504,20	€1.057,88
13/09/2021	17/09/2021	Paris	Meetings and events	Director of Inquiries and Policy advisor	€178,50	€976,74	€136,80	€1.292,04
22/09/2021	23/09/2021	Luxembourg	Meetings	None	€102,90	€342,00	N/A***	€ 444,90
27/09/2021	29/09/2021	Brussels	Internal meetings in Brussels office	None	€0,00	€442,38	€387,80	€ 830,18
10/10/2021	13/10/2021	Vienna	Meetings and events	Head of Communication Unit	€370,38	€544,50	€336,70	€1.251,58
08/11/2021	10/11/2021	Flensburg****	Travelling to Flensburg to receive the University of Flensburg's 'Europa Prize'	2 Cabinet policy advisors	€180,78	€460,00	€285,80	€ 926,58
14/11/2021	19/11/2021	Brussels	Internal meetings in Brussels office and events	None	€0,00	€759,15	€381,00	€1.140,15
24/11/2021	25/11/2021	Brussels	Internal meetings in Brussels office and events	None	€0,00	€235,24	€207,80	€ 443,04
					<b>TOTAL DAILY ALLOWANCE</b>	<b>TOTAL HOTEL</b>	<b>TOTAL TRANSPORT</b>	<b>TOTAL</b>
					<b>€832,56</b>	<b>€5.454,49</b>	<b>€2.240,10</b>	<b>€8.527,15</b>
*The Ombudsman does not accept the daily allowance when on mission in Brussels or in Dublin.								
**Due to risks associated with COVID-19, instead of using public transport, the Ombudsman used an official car with a driver for these missions.								
***Because no direct trains arrived in Luxembourg before the Ombudsman's first meeting, the Ombudsman used an official car with a driver for this mission.								
****Transport costs: The Ombudsman accepted the use of a driver from the University for some journeys during this mission.								



### 3. Financial management and internal control

#### 3.1 Efficiency and economy

Whenever possible, the Office seeks to make savings to ensure that the budgetary resources are used in the most economical and efficient way while ensuring effective implementation of the work programme and of additional needs identified for the year. In 2021, compared to 2020, the Ombudsman managed to make savings amounting to EUR 337 272. Costs were cut, namely, by 41% on the appropriations for contract agents (from EUR 545 000 to 321 527), by 15% on those for staff missions (from EUR 158 000 to EUR 135 000) and by 13% on those for communication (from EUR 143 000 to EUR 124 000).

The 2022 budget, prepared in 2021, makes thorough reductions for an overall amount of EUR 438 436 in discretionary expenditure under Titles I, II and III of the Ombudsman's budget. In spite of the increase of appropriations under Title II due to the increase of the building related budgets (+8% compared to 2021), the 2022 budget shows a decrease of 2.24% compared to 2021.

The following table shows the budget lines where reductions were made:

<b>Title I</b>	<b>Budget 2021</b>	<b>APB 2022</b>	<b>+/- in €/2021</b>	<b>+/- in %/2021</b>
A-1 2 0 0 Remuneration and allowances	8.501.161	8.233.111	-268.050	-3.15%
A-1 6 1 0 Expenditure on recruitment	4.000	3.000	-1.000	-25.00%
A-1 6 1 2 Further training	130.000	90.000	-40.000	-30.77%
A-1 6 3 1 Mobility	6.000	5.000	-1.000	-16.67%
A- 1 6 5 0 European School	179.083	124.697	- 54.386	-30.37%
<b>Total A-1</b>	<b>8.820.244</b>	<b>8.455.808</b>	<b>-364.436</b>	<b>-4.13%</b>

<b>Title II</b>	<b>Budget 2021</b>	<b>APB 2022</b>	<b>+/- in €/2021</b>	<b>+/- in %/2021</b>
A-2 1 2 0 Furniture	13.000	3.000	-10.000	-76.92%
A- 2 1 6 0 Vehicles	15.000	12.000	-3.000	-20.00%
A-2 3 0 0 Stationary, office supplies and miscellaneous	7.000	5.500	-1.500	-21.43%
A- 2 3 0 4 Other expenditure	4.000	3.500	-500	-12.25%
<b>Total A-2</b>	<b>39.000</b>	<b>24.000</b>	<b>-15.000</b>	<b>-38.46%</b>

<b>Title III</b>	<b>Budget 2021</b>	<b>APB 2022</b>	<b>+/- in €/2021</b>	<b>+/- in %/2021</b>
B-3 0 0 Staff mission expenses	135.000	120.000	-15.000	-11.11%
B- 3 0 3 Meetings in general	45.000	25.000	-20.000	-44.44%
B- 3 2 0 1 Expenditure on archive resources	13.000	3.000	-10.000	-76.92%
A- 3 2 1 0 Communication and publications	124.000	110.000	-14.000	-11.29%
<b>Total A-3</b>	<b>317.000</b>	<b>258.000</b>	<b>-59.000</b>	<b>-18.61%</b>





## 3.2 Management and follow-up of controls

### 3.2.1 Recommendations from the Internal Auditor in 2021

#### **Internal Audit Report 20/03 - Transversal follow-up of open actions from internal audit reports**

The outcome of this transversal follow-up was that, while acknowledging the measures already taken, Internal Audit considered that the completion of all the open actions (related to Business Continuity Management and the application of the general implementing provisions concerning the criteria applicable to classification in grade and step on appointment or engagement or change in status of staff members) will require additional time.

Actions taken since the report was issued have enabled Internal Audit to close two of the six open actions in the meantime.

#### **Internal Audit Report 20/04 - Preliminary review of Information and Communication Technologies (ICT) Security**

The audit found that, despite the reliance of the Institution on the ICT security capabilities of the European Parliament, there is scope for further improvement in some areas (complement the framework agreement with Parliament to include ICT security aspects; establish ICT security policies and assign roles and responsibilities; strengthen protection and detection capabilities; and establish incident response and disaster recovery plans).

To address these areas of exposure to residual risk, Internal Audit has agreed a seven-point action plan with the Secretary-General comprising six actions that address areas of significant risk and one action that addresses moderate risk.

#### **Internal Audit Report 21/01 - The Internal Auditor's Annual Report for 2020**

The Internal Auditor's annual report concluded that, based on the assurance and consulting work carried out in the Institution of the European Ombudsman and subject to (i) closure of the remaining action from Report 16/03 on Business Continuity management, and (ii) full implementation of the agreed action plan from the preliminary review of the ICT Security in the Institution of the European Ombudsman, there is nothing which came to the attention of the Internal Auditor that would impair the effectiveness and efficiency of the Institution's risk management, control and governance systems as well as its ability to attain its control objectives on a consistent basis.

### 3.2.2 Observations from the Court of Auditors

In the framework of the Statement of Assurance audits (SoA) 2020, the Court of Auditors indicated in its annual report that it did not identify any specific issues concerning the European Ombudsman.

In 2021, The European Ombudsman was selected by the Court of Auditors for the in-depth assessment of supervisory and control systems. In this context, the Court made a number of observations which aim at strengthening the effectiveness of the European Ombudsman's internal control systems. They are summarised as follows:

- The liability of the Ombudsman's Internal Auditor should be clearly defined.
- Exception reporting should be improved with the creation of an overview of the reasons for exceptions and non-compliance events and related information; the establishment of thresholds for exceptions and non-compliance events requiring different levels of





authorisation; and inclusion of information on exception reporting in the declarations of assurance of the AOD.

- Ex-post facto verification methodology: the internal procedures should include a definition of errors and of materiality; there should be a checklist to perform such controls; the sampling method should be reviewed and disclosed; it should cover the entire life cycle of operations and include transactions that are not verified by the ex-ante verifier but by the Authorising Officer.
- Risk Assessment: the risk register should include a clear description of the risks, there should be consistency between the level of risks identified by the Office and the Internal Auditor and the Annual Activity Report should provide an overview of critical risks identified and their impact in relation to the achievement of objectives.

In addition to these observations, the Court also drew attention to the following issues:

- The majority of procedures, policies, charters, checklists related to internal controls provided during the audit as well as the Internal Rules for budget management are not aligned with the latest update of the FR.
- The self-assessment on the implementation of internal control standards did not result from a structured process.
- The review of sensitive posts and analysis of controls in place to mitigate the risks associated with the Ombudsman's sensitive functions was limited due to the open recommendations included in the Internal Audit Report No 19/03 and the ongoing reorganisation.
- As the status of recommendations given by the Internal Auditor in the Internal Report No 16/03 (concerning Business Continuity Management) is still ongoing, the Court's work was limited and this topic will need to be reassessed when the recommended actions are implemented.

Actions to address all the above are ongoing. So far, the Office has reviewed its risk assessment questionnaire and the risk register. It has also put in place a structured review of its internal controls and revised its guidelines on sensitive functions.

The Court also noted that the Ombudsman has not set up an Audit Progress Committee or an equivalent function to review the body's arrangements for managing risks, the design of the control environment, the operation of internal controls, and the reporting on financial and non-financial performance. As the Ombudsman is a very small institution, it has not considered setting up such a committee so far. Monitoring the implementation of the Internal Auditor recommendations and performance reporting has been carried out under the direct supervision of the Secretary-General until now. This way of working has not raised any difficulties. The Secretary-General will however discuss the matter further with the Internal Auditor and may seek inspiration from the practices of similar size institutions.

### **3.2.3 Follow-up to the European Parliament's discharge resolution**

#### **(i) 2019 discharge**

On 28 April 2021, the European Parliament adopted the discharge decision for the 2019 budget<sup>4</sup>. The Ombudsman sent its detailed follow-up report to Parliament on 13 September 2021<sup>5</sup>.

<sup>4</sup> [https://www.europarl.europa.eu/doceo/document/TA-9-2021-0171\\_EN.html](https://www.europarl.europa.eu/doceo/document/TA-9-2021-0171_EN.html)

<sup>5</sup> <https://www.europarl.europa.eu/cmsdata/240301/2019-Discharge-Follow-up-Report-2021-09-09.pdf>



## (ii) 2020 discharge

On 20 October 2021, the Ombudsman sent its replies<sup>6</sup> to the 2020 discharge questionnaire. The related hearing took place at the European Parliament on 8 November 2021.

At the time of writing this report, the decision on the discharge procedure for the 2020 budget had not been finalised. The Ombudsman will provide its detailed feedback to Parliament in a follow-up report.

### 3.2.4 Management of the internal control systems

The AMP for 2021 identified a number of actions to reinforce the effectiveness of our internal control standards. These actions and their outcome are reflected in the table below.

<b>Actions to reinforce our internal control standards</b>		
<b>ICS and related action</b>	<b>Owner(s)</b>	<b>Implementation</b>
<b>ICS 2 - Ethical values</b> Organise training and information sessions to raise awareness on ethical conduct, conflict of interest and whistleblowing matters.	SG/HR/ Ethics correspondents	A decision on internal rules concerning outside activities and assignments was adopted in March 2021; a page dedicated to ethics and good conduct has been created on the EO's intranet to increase the visibility of the office's rules on these matters and raise staff awareness; the forms for conflict of interest declarations have been revised; and a session on ethical matters, initially planned in December 2021, took place in February 2022.
<b>ICS 3 - Staff allocation</b> Finalise the implementation of the new organisational structure in the administrative areas and define responsibilities and coordination between the entities in charge of core and support processes. See also action 21 above.	SG/DIR-INQ/ DIR-ADM	The new structure is fully in place since 16/6/2021. Responsibilities for the various areas of work were defined. They will be adjusted, if necessary, based on experience.
<b>ICS 7 - Operational structure</b> Once the organisational structure is finalised, review the sensitive functions of the office and, where appropriate, ensure that effective mitigating measures are in place.	SG/DIR-ADM	This action was completed. The office developed new guidelines and established the list of sensitive functions on that basis.
<b>ICS 10 - Business continuity</b> Review and update the business continuity arrangements.	DIR-ADM	Completion of this action was postponed to 2022.

<sup>6</sup> <https://www.europarl.europa.eu/cmsdata/241392/2020%20Discharge%20Replies%20to%20Questionnaire%20EO.pdf>



<b>ICS 11 - Document management</b> Adopt rules on the handling of EU classified information and instructions on the handling of sensitive non-classified information. Also appears as action 25 above.	SG/DIR-INQ/ DIR-ADM	The EO adopted a decision on access to EUCI on 30/3/2021. Implementation is ongoing. Regarding sensitive non-classified information, the Office has so far issued instructions on the handling of confidential documents in the inquiry process and information and guidelines on the electronic transmission of confidential information in the inquiry process.
<b>ICS 15 - Assessment of internal control systems</b> Enhance the ICS evaluation process by putting in place a structured annual evaluation.	SG/DIR-ADM	This action was completed. A report on the implementation of the ICS was drawn up in December 2021. It will serve as a template for future annual evaluations.

### 3.2.5 Management of risks

The annual risk assessment exercise did not identify any critical risks. Actions to mitigate risks evaluated as high (in the area of business continuity and ICT) are in the process of being implemented. There are thus no unmitigated risks that could have a significant impact on the implementation of the Ombudsman's Strategy or on assurance on the achievement of the internal control objectives.

## 3.3 Control results

This section further reports on and assesses the elements identified by management which support the assurance on the achievement of the internal control objectives<sup>7</sup>.

### 3.3.1 Effectiveness: the control results and benefits

The Ombudsman's Office uses internal control processes to ensure adequate management of the risks relating to the legality and regularity of the underlying transactions it is responsible for, taking into account the nature of the payments concerned.

The control objective is considered to be achieved if (a) no significant internal control weaknesses were reported/detected; (b) no significant and/or repetitive errors occurred.

The table below shows the indicators which were put in place to monitor the effectiveness of controls for financial operations: (i) number and percentage of errors prevented (ex-ante control)<sup>8</sup>; (ii) number of errors corrected (ex-post control) and (iii) number of errors prevented for procurement procedures. The evolution of these indicators should be analysed over time.

<sup>7</sup> Art 36.2 FR: a) effectiveness, efficiency and economy of operations; b) reliability of reporting; c) safeguarding of assets and information; d) prevention, detection, correction and follow-up of fraud and irregularities; and e) adequate management of risks relating to the legality and regularity of underlying transactions.

<sup>8</sup> Number of errors prevented divided by the number of authorised payments.



Type of controls	Indicator	2019	2020	2021
Ex-ante and ex-post controls on financial operations and procurement procedures	Number of errors prevented ( <i>ex-ante</i> )	85	18	22
	% of errors ( <i>ex-ante</i> )	8%	3.24%	3.9%
	Number of errors corrected ( <i>ex-post</i> )	0	0	0
	Number of errors prevented in procurement procedures ( <i>ex-ante</i> )	0	0	0

Ex-ante controls are performed on 100% of payments, in order to detect and correct any procedural errors with or without financial impact. Errors detected were of a technical nature (encoding errors in ABAC, missing supporting documents) and were corrected before the payment was made. This confirms the strong deterrence effect that ex-ante controls have on financial transactions.

The ex-ante controls in the procurement procedures carried out in 2021 did not reveal any mistakes of a substantial nature but rather clerical ones, such as typos.

Ex-post controls in 2021 resulted in no financial errors detected. Two non-financial errors were found and related to procurement procedures. The ex-post controller recommended that the specifications include clear, relevant and proportionate selection criteria. The impact of the errors was limited because the procedure involved only one candidate.

The analysis of the registry of overrides and non-compliance events in 2021 revealed two non-compliance events. One report was related to a commitment de-committed too quickly when an invoice still had to be paid. The other report was related to a mission for which a staff member purchased his train ticket before his mission was validated by the authorising officer. The finance team continues to make staff members aware of the importance of financial procedures, namely to ensure availability of the budget before making an expense. These exceptions to procedures and non-compliance events remained limited and non-systemic in the Ombudsman's Office and therefore they have no impact on the assurance given by the Authorising Officer by delegation.

In conclusion, the analysis of the available control results and the assessment of the weaknesses identified has not unveiled any significant weakness which could have a material impact as regards the legality and regularity of the financial operations. It is possible to conclude, therefore, that the control objective as regards legality and regularity has been achieved.

In 2021 and over the past years, the implementation of ex-ante and ex-post controls has not resulted in any financial correction/recovery order after payment. This is because no financial error was detected and administrative errors were corrected before payments were made. These results are expected to continue, resulting in no estimated future financial corrections (0%).

**Benefits of these controls have also been identified.** While it is possible to estimate the costs of the control processes, it is more difficult to quantify all the benefits of the errors prevented and detected. Financial benefits mainly consist in ex-ante detection of errors in financial operations.

The benefits of controls are mostly non-financial. They help ensure compliance with legal obligations (article 74(5) of the Financial Regulation), have a deterrent effect and help improve procedures. Extensive ex-ante controls ensure the respect of the "four eyes" principle and add an element of *security* to decisions taken by the authorising officer. The ex-ante verifier also monitors new developments in regulations and plays an advisory role to the financial team.



For procurement procedures, considering the complexity of these activities and the limited number of contracts awarded each year by the Ombudsman, systematic operational and financial verifications are necessary to prevent the risk of reputational damage and avoid litigation.

### 3.3.2 Efficiency: time indicators and other efficiency indicators

The principle of efficiency concerns the best relationship between resources employed and results achieved.

During 2021, a total of 535 payments amounting to EUR 9.62 million were made. Out of these, 99.8% were executed on time, with an average payment time of 11.35 days, thus significantly below the maximum of 30 days allowed.

There are still areas to be improved such as the review of procurement procedures, updating the checklists and implementing the e-invoicing module.

### 3.3.3 Economy: the costs of controls

The principle of economy requires that the resources used by the institution in the pursuit of its activities shall be made available in due time, in appropriate quantity and quality and at the best price.

Costs of controls mostly consist in staff costs. As the table below shows, the total cost of controls related to the European Ombudsman's expenditure amounts to EUR 53 748 and represents 0.56% of the payments made in 2021 (0.44% in 2020 and 0.45% in 2019).

Title of Relevant Control System (RCS)	Ex-ante controls				Ex-post controls				Total	
		(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)
	Full time equivalent	Total costs (in EUR)	Funds managed <sup>(1)</sup> (in EUR)	Ratio (%) (a)/(b)	Full time equivalent	Total costs (in EUR)	Total value verified (in EUR)	Ratio (%) (d)/(e)	Total estimated cost of controls (EUR)	Ratio (%) (g)/(b)
Procurement and Administrative expenditure	0,52	49.756	9.622.536	0,52%	2 weeks per year	3.992	168.694	2,37%	53.748	0,56%

<sup>(1)</sup> Funds managed = payments made

### 3.3.4 Conclusion on the cost-effectiveness of controls

Based on the most relevant efficiency indicators and control results, the Ombudsman's Office has assessed the effectiveness, efficiency and economy of its control system and reached a positive conclusion on the cost-effectiveness of the controls for which it is responsible.

The control strategy is considered adequate as, with a reasonable cost of controls, the main objectives have been achieved on time. They provide a reasonable assurance that the European Ombudsman's 2021 budget has been implemented effectively, on time and in compliance with the rules.



### 3.4 Whistleblowing and investigations by OLAF

At the time of drafting this report, OLAF continued to investigate a report referred to it by the European Ombudsman in 2020.

The Secretary-General is not aware of any other OLAF investigation or of any member of staff providing information under article 22(a) of the Staff Regulations in 2021.

### 3.5 Conclusions on the assurance

Results of controls of procurement, financial control and the analysis of exceptions support the conclusion that resources are used for the intended purpose and operations of the office are legal and regular.

Analysis of the control results, ex-ante analysis of contracts and evaluation activities ensure sound financial management; the measures taken to protect information and assets also give assurance concerning safeguarding of assets and information.

The follow-up of audit recommendations and the assessment of the internal control systems provide reasonable assurance that the control systems work as intended and fraud is prevented and detected.

#### **Overall conclusion**

In conclusion, the authorising officer by delegation has reasonable assurance that, overall, bearing in mind the level of expenditure and budget handled by the institution, suitable controls are in place and working as intended; risks are being appropriately monitored and mitigated; and necessary improvements are being implemented.

## 4. Reservations and impact on the statement

### 4.1 Materiality criteria

In order to decide whether a weakness is significant and must entail a reservation in the Annual Activity Report, the Authorising Officer by Delegation ('AOS') bases his or her judgement on the following materiality criteria, which apply to the European Ombudsman's budget:

#### **4.1.1 Scope criteria**

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.

#### **4.1.2 Qualitative criteria**

Qualitative assessment includes an analysis of the causes and the types of error(s), considering also mitigating controls and/or corrective actions taken:

- the nature and scope of the weakness,
- the duration of the weakness,
- the existence of compensatory measures,



- the existence of effective corrective actions to correct the weaknesses,
- residual reputational, financial, operational and legal/regulatory risk,
- significant control system weaknesses,
- critical issues reported by the authorising officer by sub-delegation, the European Court of Auditors, the Internal Auditor and the European Anti-Fraud Office.

#### **4.1.3 Quantitative criteria**

The weakness is assessed as significant in quantitative terms where the monetary value of the problem or the amount considered at risk is above the acceptable level.

The European Ombudsman uses a residual error rate threshold of maximum 2% of the total annual expenditure, as applied by other institutions such as the European Commission and the European Court of Auditors.

The European Ombudsman has thus decided on 2% of the annual appropriations as the materiality threshold in this regard, namely: EUR 250 036.72.

## **4.2 Reservation**

No reservation.

## **4.3 Conclusion**

Based on the above, the Secretary-General of the European Ombudsman has issued the annual declaration with no reservation.



## 5. Declaration of assurance

I, the undersigned, Cesira D'Aniello,

Secretary-General,

In my capacity as Authorising Officer by delegation, hereby declare that the information contained in this report gives a true and fair view<sup>9</sup>.

State that I have reasonable assurance that the resources assigned to the activities described in the report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place provide satisfactory guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of self-assessments, the ex-post controls, the work and observations of the internal auditor, and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported which could harm the interests of the European Ombudsman.

Brussels, 30 March 2022

Cesira D'Aniello  
Secretary-General

<sup>9</sup> True and fair in this context means a reliable, complete and correct view on the state of affairs in the service.





Annexes:

Annex 1: Human resources and professional training charts

Annex 2: The European Ombudsman's Operating Framework

Annex 3: Report on budgetary and financial management for the financial year 2021

Annex 4: The European Ombudsman's draft Annual Report for 2021



## Annexes

### Annex 1: Human resources and professional training charts

#### A. Breakdown of human resources available to the Ombudsman

The European Ombudsman's job-screening exercise is carried out in accordance with Article 53 of the Financial Regulation. It is based on the new *"Inter-institutional job screening methodology"* developed by the European Commission. The new methodology maintains the classification into three main types of organisational categories but no longer includes trainees.

The job screening is a top-down and across-the board analysis of all jobs based on the organisational chart. The aim is to classify the human resources under one of the following three categories according to the organisational role each job is serving: "Operations" (formerly 'Operational'); "Coordination and support" (formerly 'Administrative support and coordination'), and "Compliance" (formerly 'Neutral').

The categorisation of jobs is undertaken to identify the evolution of jobs in each role and with a view to increasing the proportion of jobs dedicated to operations.

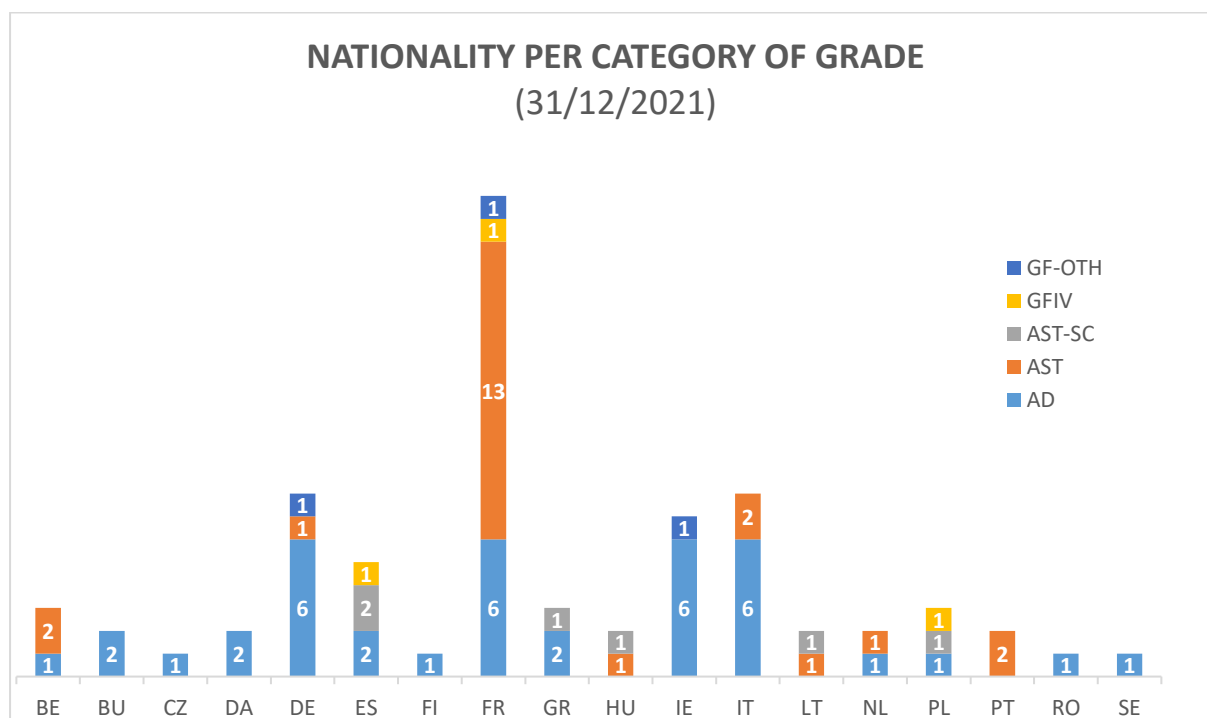
In December 2021, the categorisation of jobs in the Ombudsman's Office resulted in the following figures. For comparison with previous years, results including trainees are also included in brackets for year N.

Job-Type category	Year N (%)	Year N-1 (%)	Year N-2 (%)
Support and coordination (including trainees)	22.9 (21.5)	28	29.6
Operations (including trainees)	64.7 (66.7)	65.5	63.3
Compliance (including trainees)	12.4 (11.8)	6.5	7.1

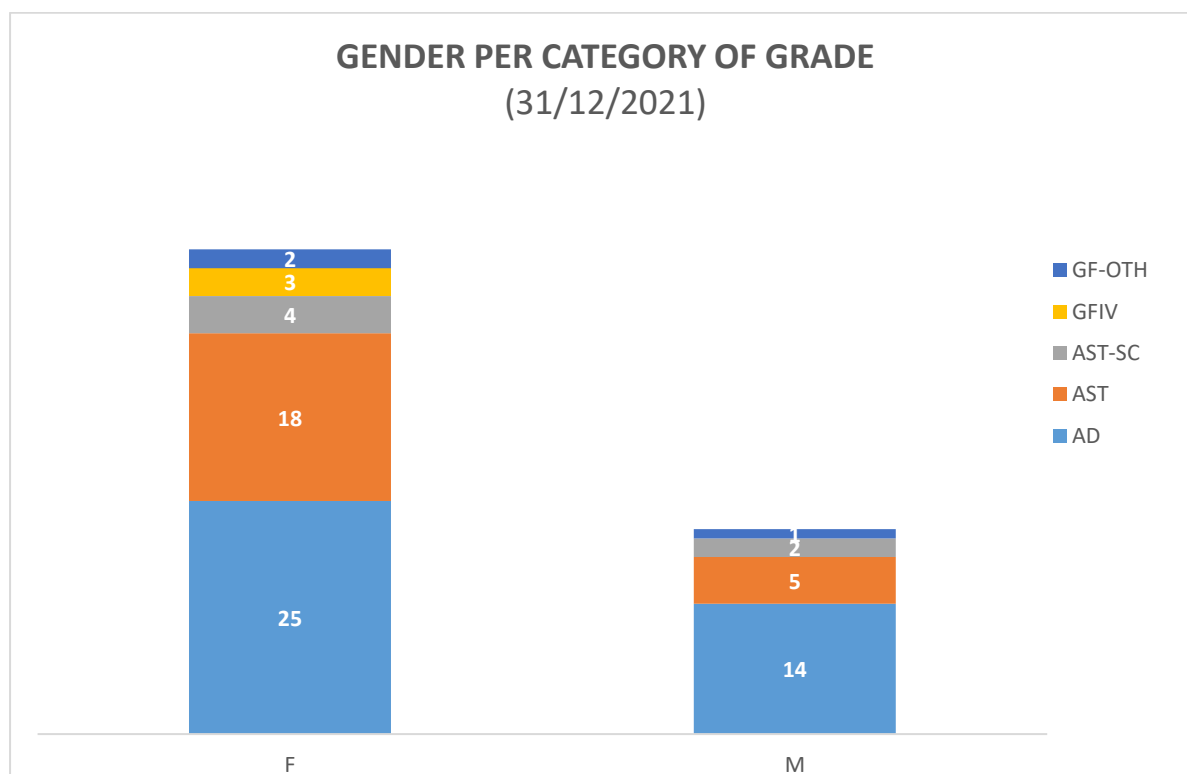
Graphs 1, 2 and 3 below show the breakdown of the various categories of staff respectively by nationality, category of grade and gender.



Graph 1 - Nationality per category of grade: snapshot on 31 December 2021

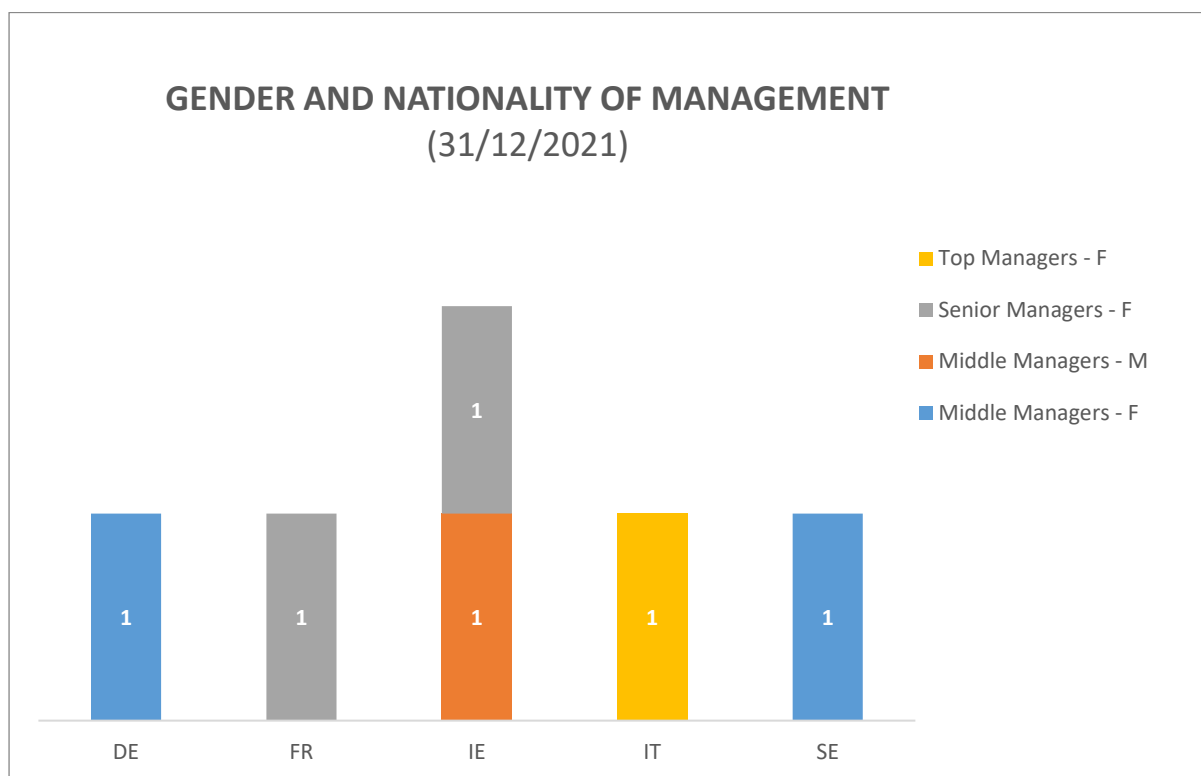


Graph 2 - Gender per category of grade: snapshot on 31 December 2021





**Graph 3 - Gender and nationality among managers: Snapshot on 31 December 2021**

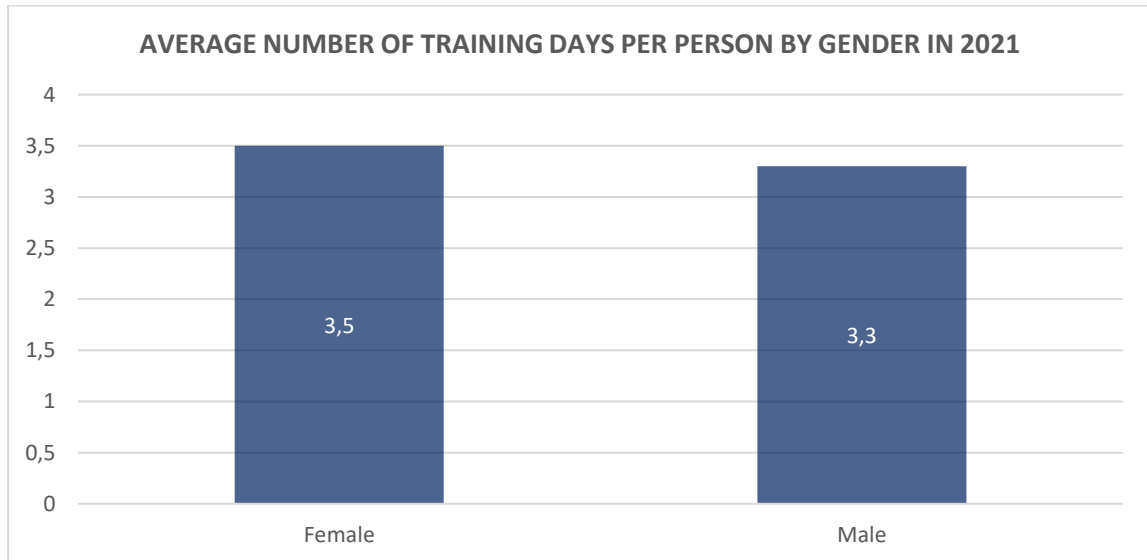




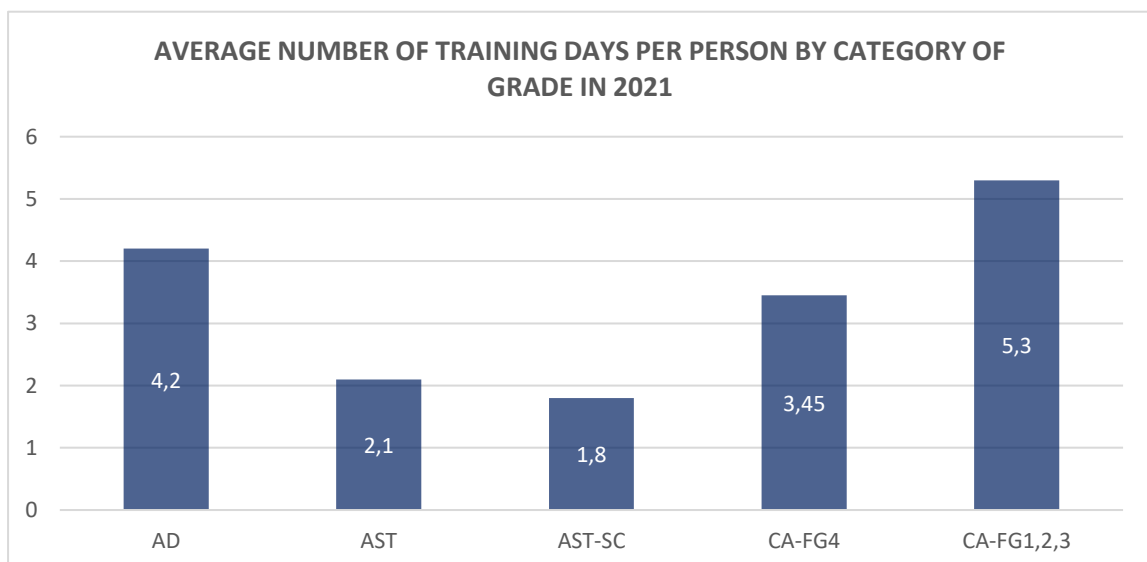
## B. Number of days of professional training in 2021

The average number of training days per staff member was 3.4, excluding language training. Graphs 4 and 5 below provide the breakdown by gender and by category of grade. Graph 6 below provides a breakdown of staff enrolled in language classes.

**Graph 4 - Training days per person (without language training)**



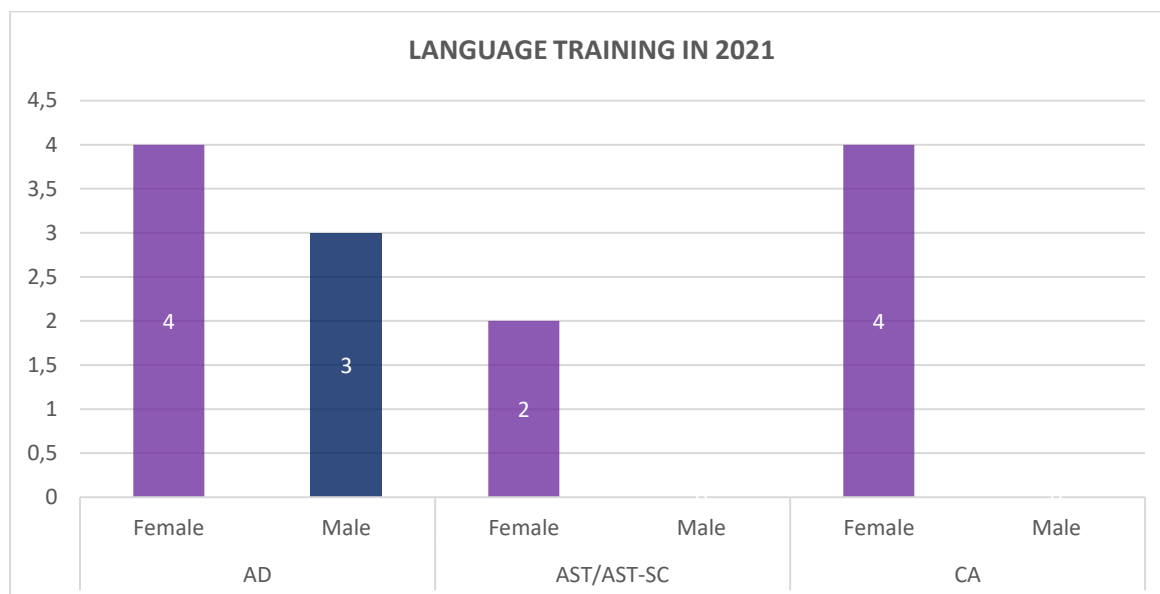
**Graph 5- Training days by category of grade (without language training)**





**Graph 6 - Staff who took language classes by gender and by category of grade**

In 2021, a total of 13 staff members were enrolled in language classes.





The following annexes are enclosed as separate documents.

## **Annex 2: The Ombudsman's Operating Framework (PowerPoint Presentation)**

## **Annex 3: Report on budgetary and financial management for the financial year 2021**

## **Annex 4: Draft Annual Report 2021 of the European Ombudsman**

The Ombudsman shall submit to the European Parliament a report on the outcome of his/her inquiries every year. The Annual Report of the European Ombudsman for 2021 will be presented officially to the European Parliament later in 2022. A draft version is attached to the present report.

The report will subsequently be made available in all languages in the following section of the Ombudsman's website:

<http://www.ombudsman.europa.eu/en/activities/annualreports.faces>



#### European Ombudsman

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F - 67001 Strasbourg Cedex

T. + 33 (0)3 88 17 23 13  
F. + 33 (0)3 88 17 90 62  
[www.ombudsman.europa.eu](http://www.ombudsman.europa.eu)

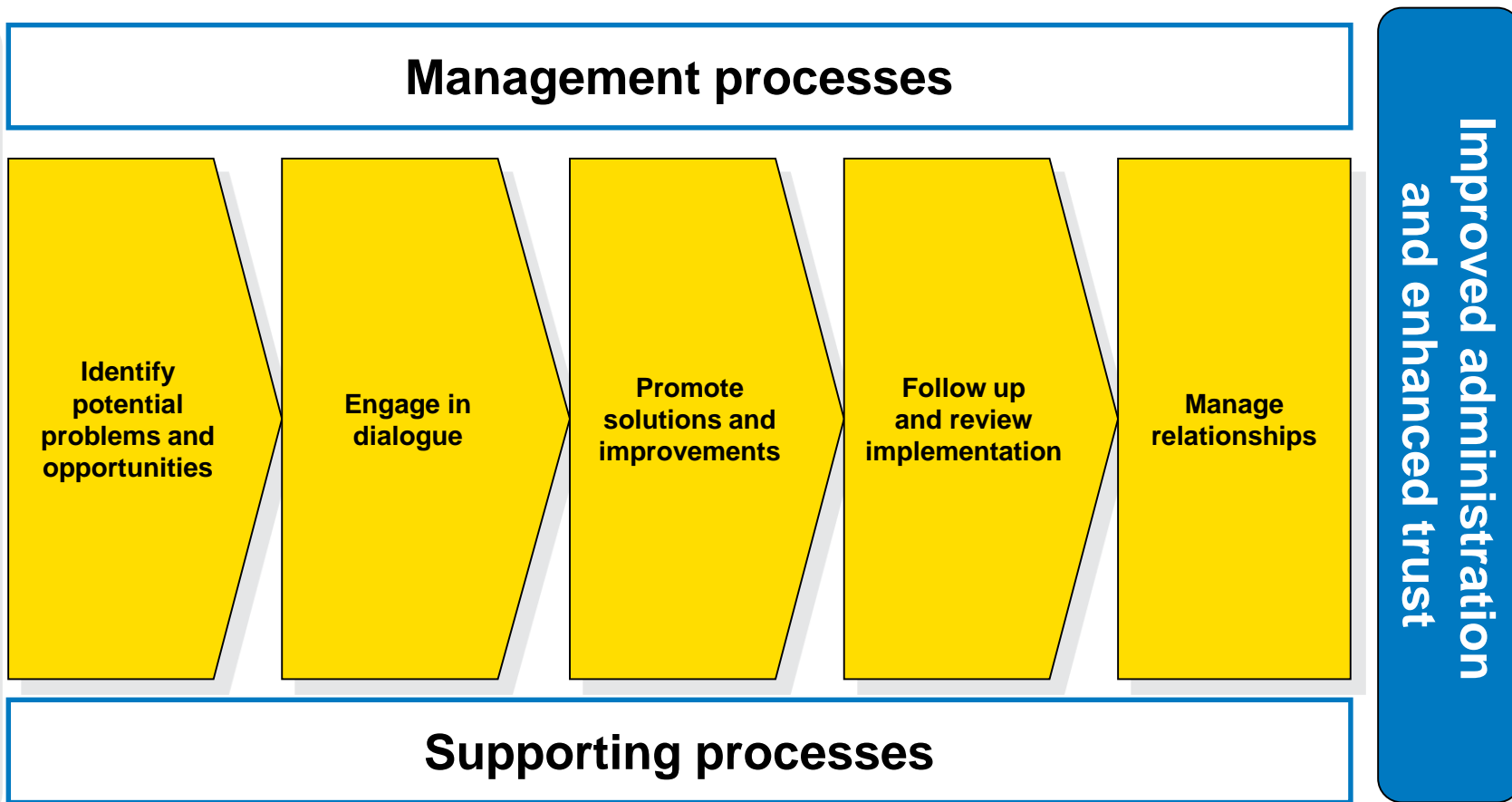
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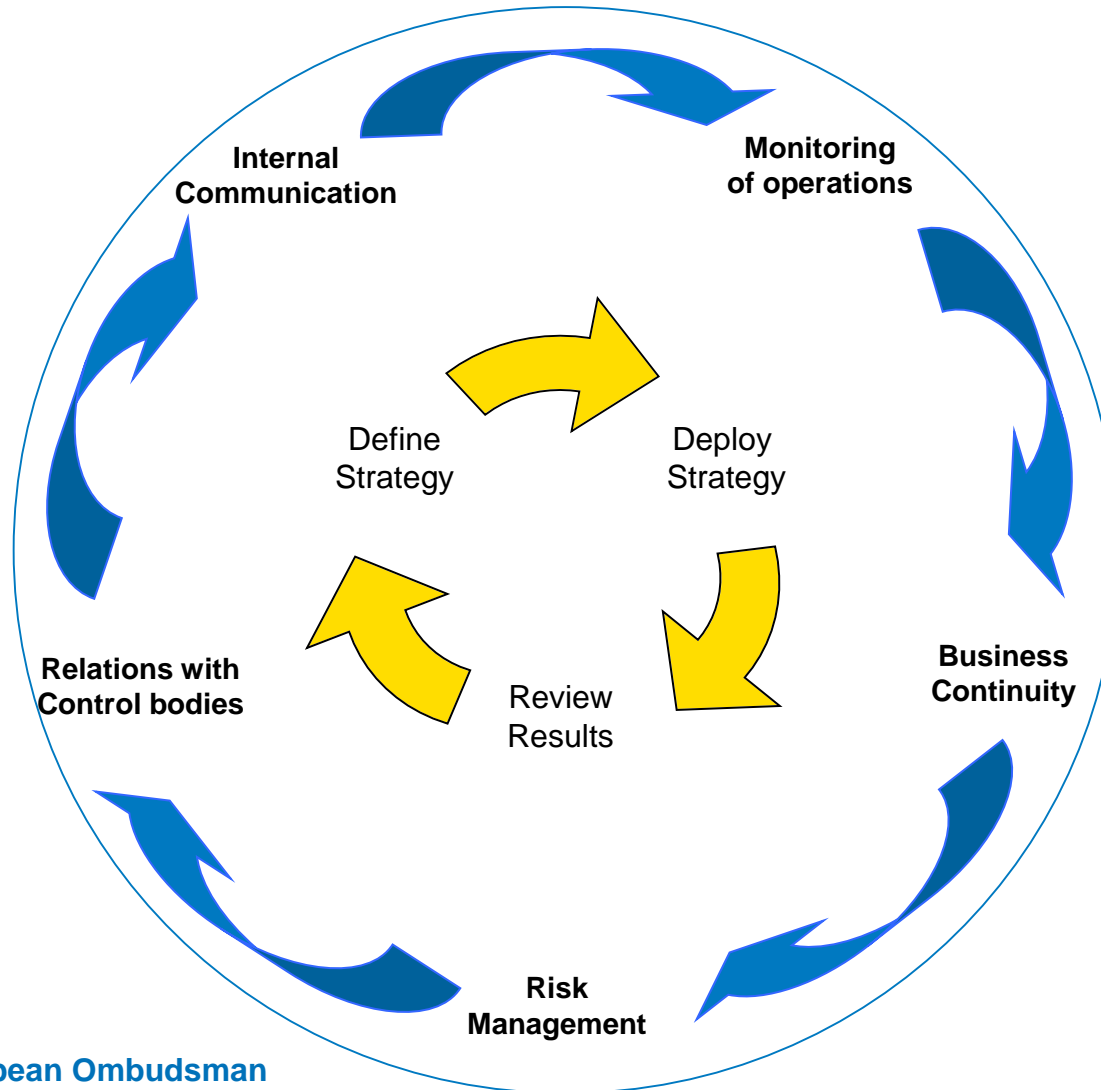
# OPERATING FRAMEWORK AND KEY PROCESSES



# Operating Framework



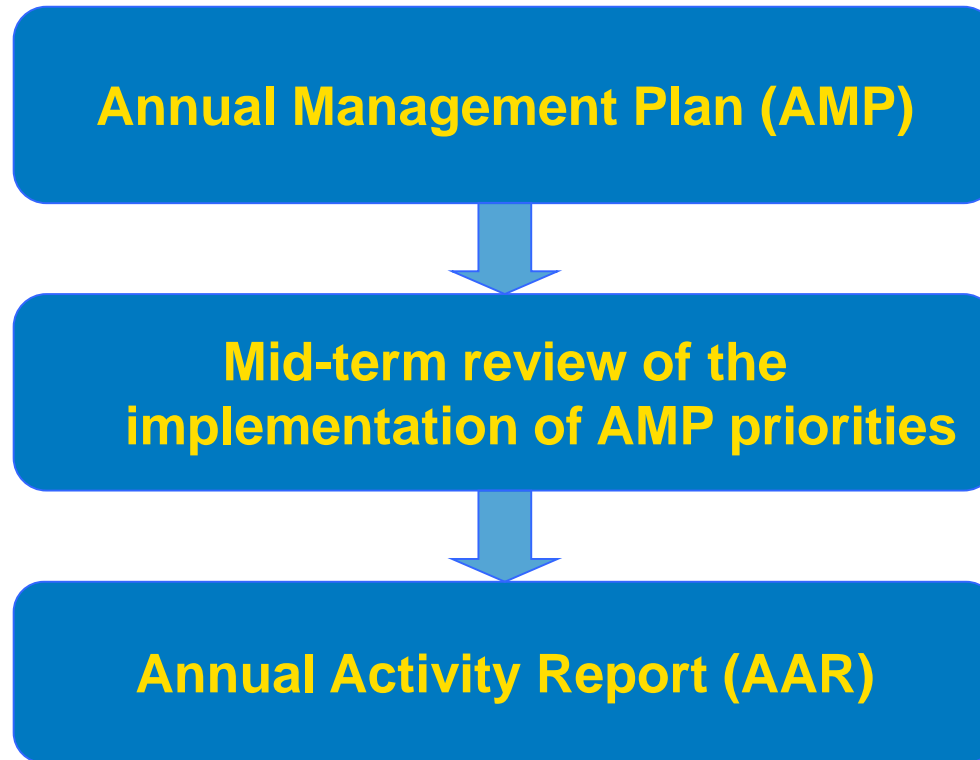
# 1. Management processes



# 1.1 Define Strategy



## 1.2 Deploy Strategy



## 2. Identify potential problems and opportunities

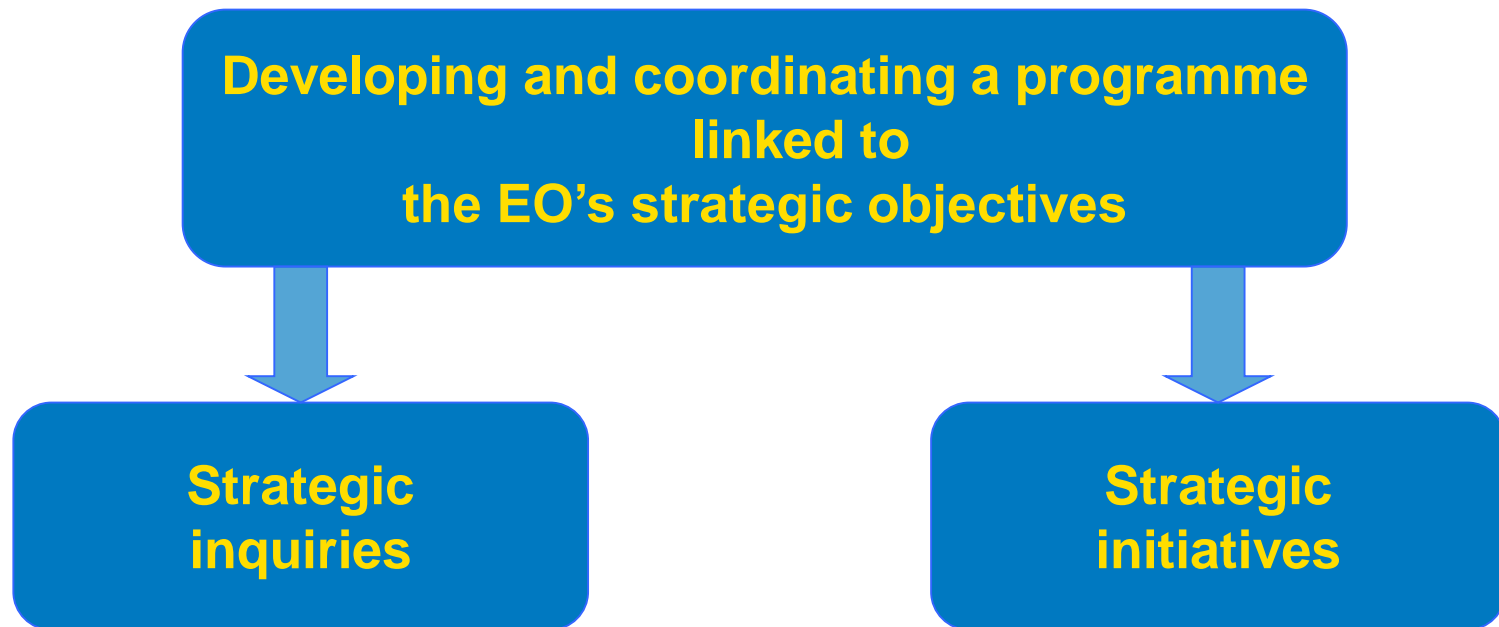
2.1 Proactive identification of systemic issues in the EO's fields of activity

2.2 Complaints

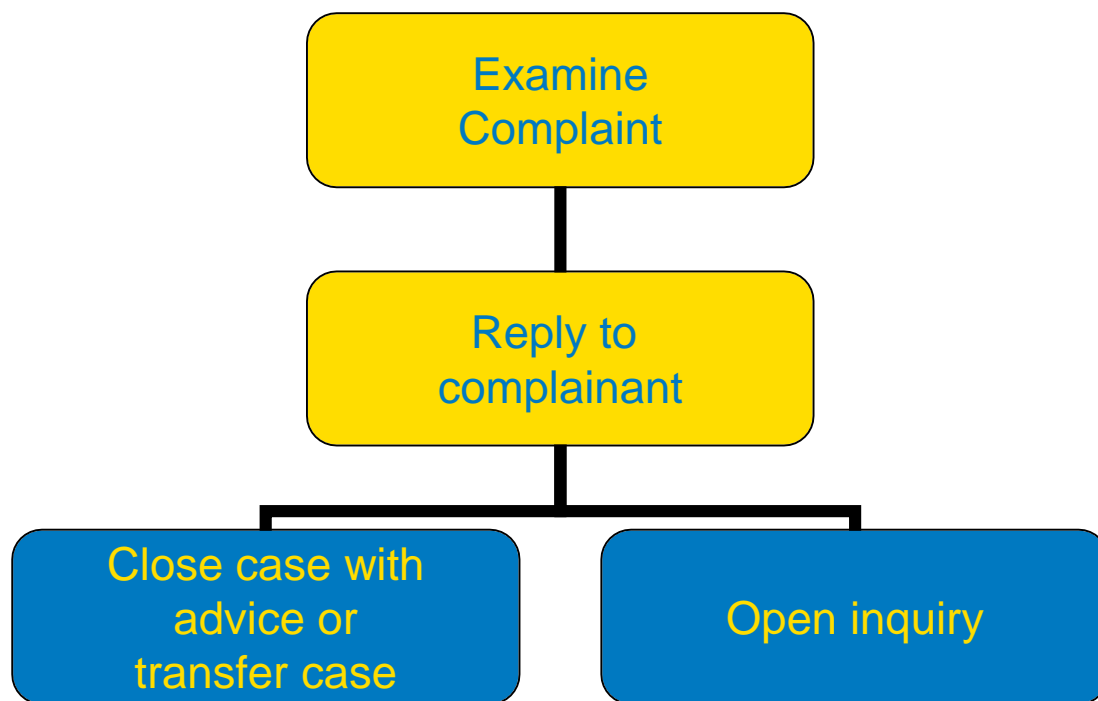
2.3 Other stakeholder input



## 2.1 Proactive identification of systemic issues in the EO's fields of activity

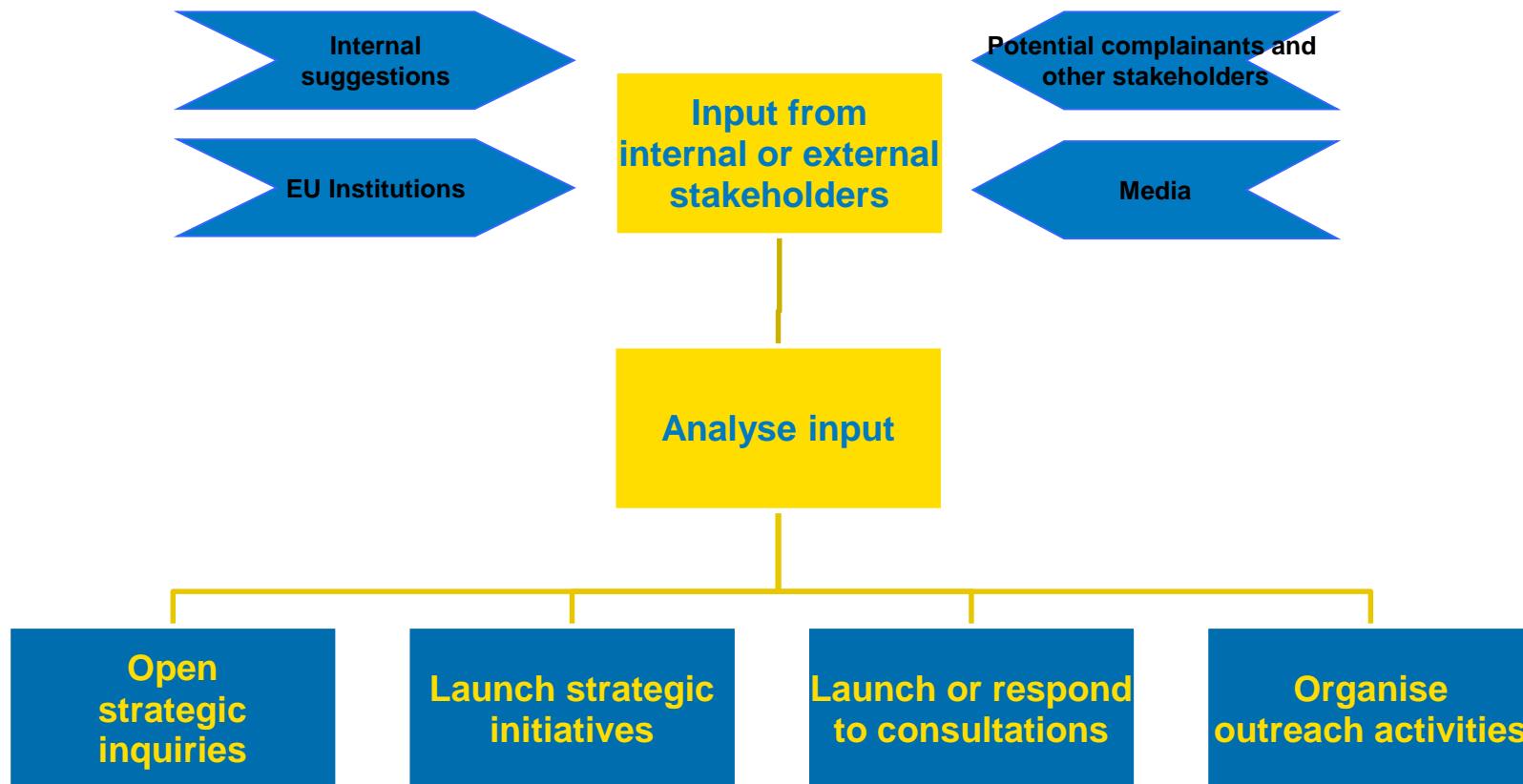


## 2.2 Complaints





## 2.3 Other Stakeholder input



# 3. Engage in dialogue

In the context of

3.1 Inquiries

3.2 Strategic initiatives

3.3 Consultations

3.4 Outreach and other activities



# 3.1 Inquiries

## Investigating complaints

Fast-Track inquiries  
(Regulation 1049/2001)

Inquiries of  
public importance

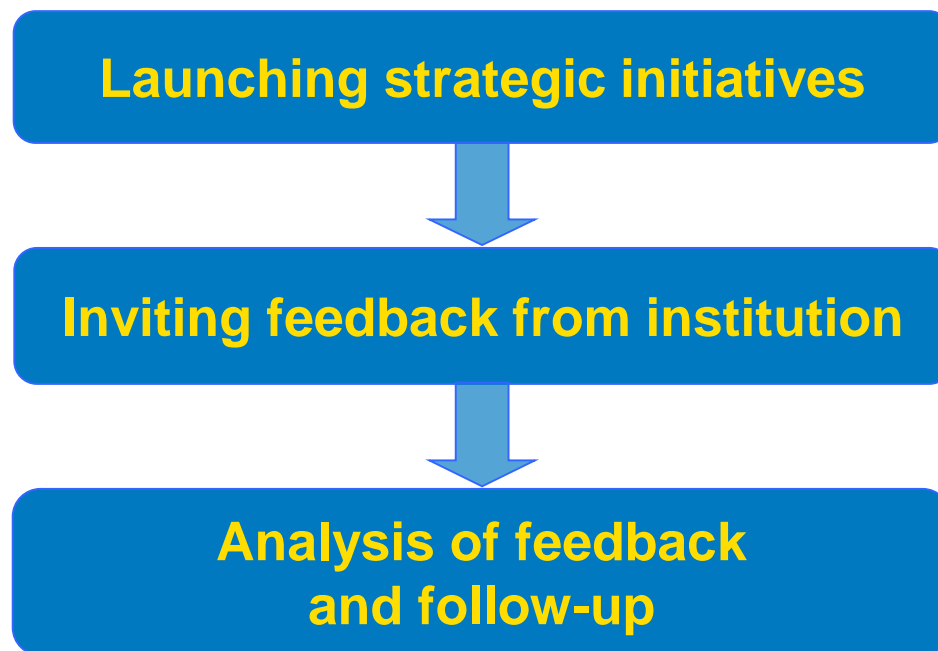
## Strategic (own-initiative) inquiries

## Queries from the ENO

## Joint/parallel inquiries with the ENO



## 3.2 Strategic initiatives



## 3.3 Consultations

### Responding to consultations

Public consultations launched by EU institutions, requests from Committees of the European Parliament or from other stakeholders, ...

### Launching consultations

Public, European Network of Ombudsmen, EDPS, ...



## 3.4 Outreach and other activities

**Meetings and events with institutions  
and other stakeholders**

**Target group activities**

**Proactive use of media,  
including active social media engagement**



## 4. Promote solutions and improvements

4.1 Evaluation and recommendations in the inquiry process

4.2 Issuing general guidance

4.3 Informing and persuading



## 4.1 Evaluation and recommendations

**Solutions**

**Recommendations**

**Suggestions**

**Special Reports**





## 4.2 Issuing general guidance

**Practical recommendations for the  
EU administration**

**Thematic papers**

**Sharing and promoting  
best practices**



## 4.3 Informing and persuading

**Publishing recommendations made  
in the context of inquiries**

**Publishing practical  
recommendations for the EU  
administration**

**Presentations to target audiences**

**Press releases and interviews**

**Organising thematic events**



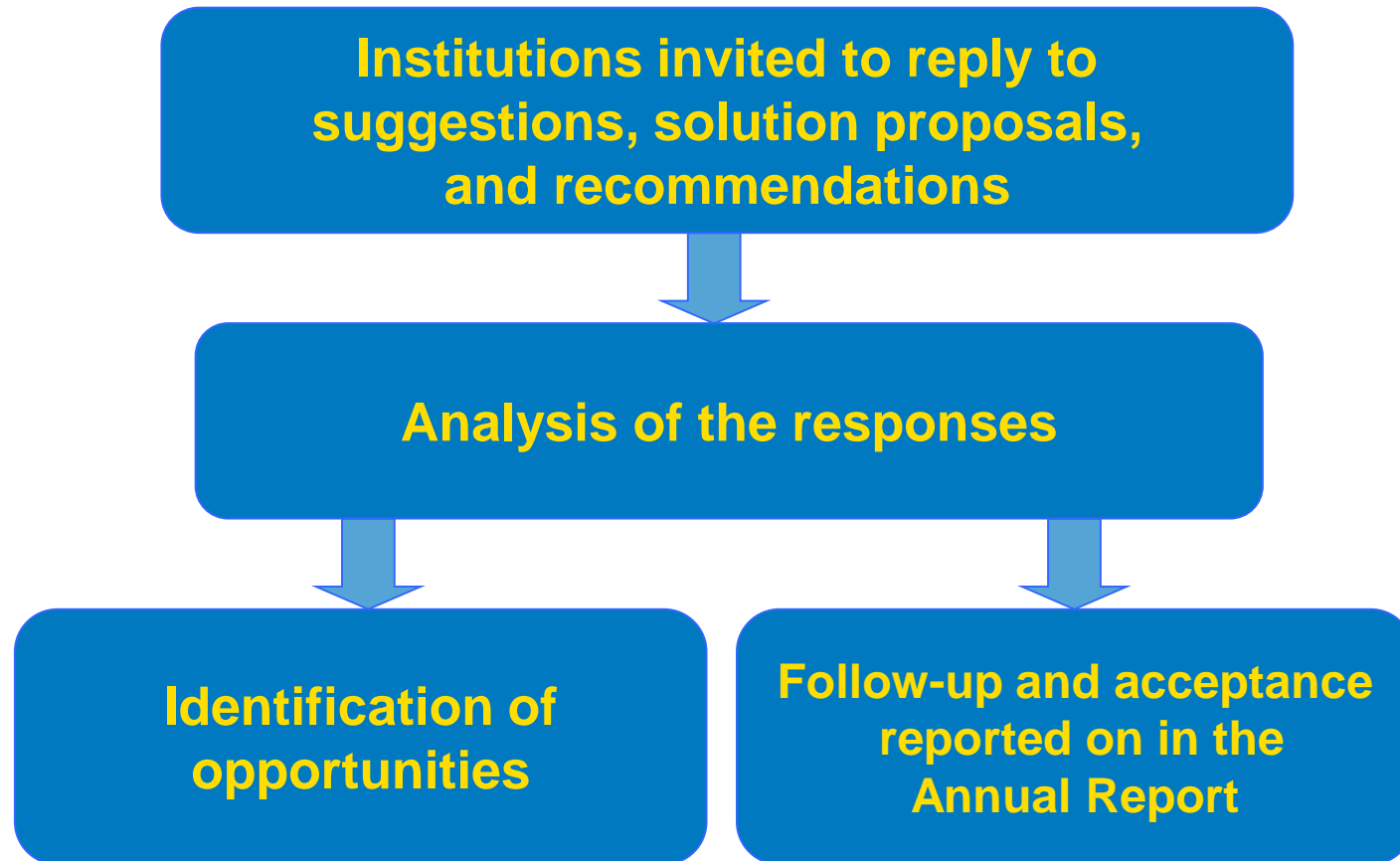
# 5. Follow-up and review implementation

## 5.1 Acceptance analysis

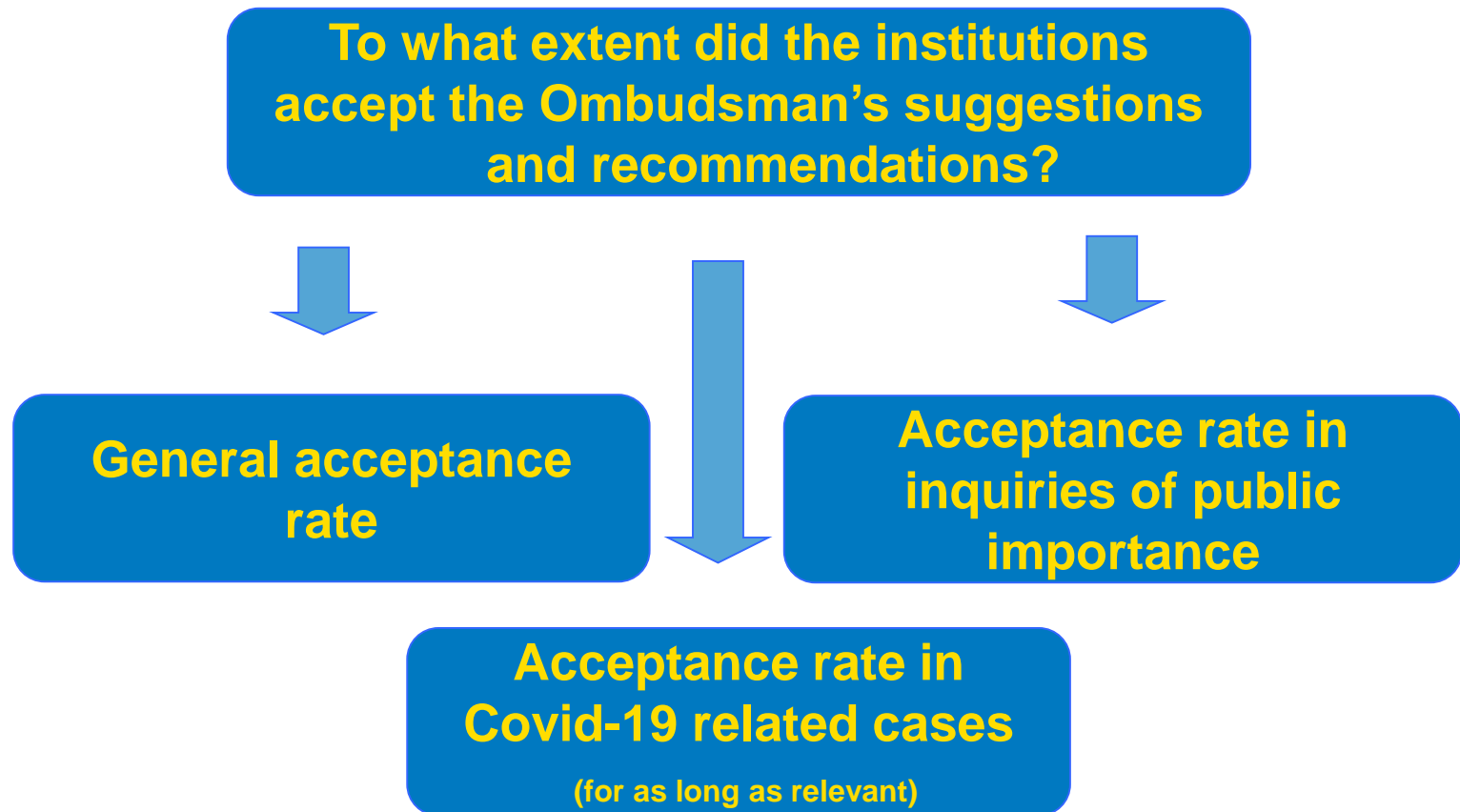
## 5.2 Acceptance rate



## 5.1 Acceptance analysis



## 5.2 Acceptance rate



# 6. Manage relationships

6.1 Relations with complainants

6.2 Relations with the European Parliament

6.3 Relations with the European Network of Ombudsmen

6.4 Relations with other stakeholders

6.5 Recognising excellence in EU public service



## 6.1 Relations with complainants

**Dialogue throughout the life of the complaint**

**Complainant feedback survey**

**Requests for review**

**Information on institutions' follow-up**



## 6.2 Relations with the European Parliament

**Annual Reports**

**Special Reports**

**Meetings with MEPs**

**Appearances before Committees**





## 6.3 Relations with the European Network of Ombudsmen

**Transfer of cases**

**Parallel investigations**

**Queries**

**Seminars, workshops and other  
events**

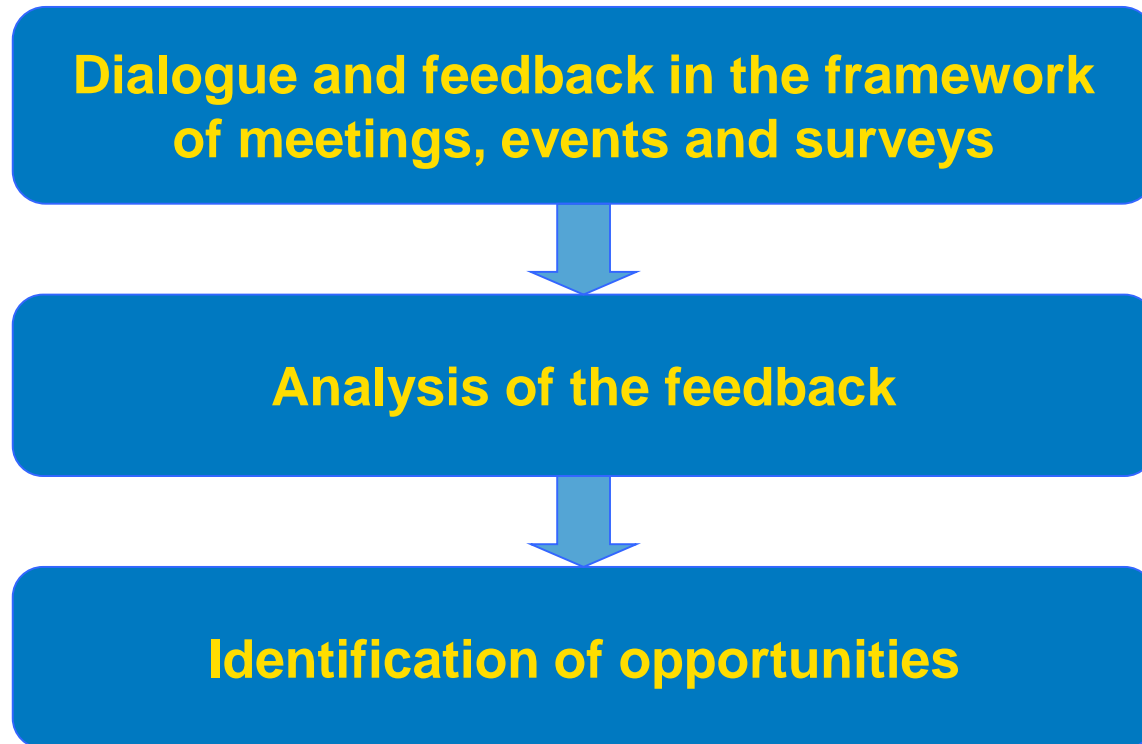
**Electronic discussion forum and  
news service**

**E-Newsletter**



## 6.4 Relations with other stakeholders

(EU institutions, media, NGOs, ...)



## 6.5 Recognising excellence in EU public service



# 7. Supporting processes

7.1 Human resources

7.2 Finances

7.3 Information management

7.4 ICT

7.5 Administration



# 7.1 Human Resources

**Implementing the HR Framework  
and related policies**

**Ethics & good conduct**

**Working environment and  
conditions**

**Recruitment**

**Learning & Development**

**HR management**

**Internal communication**



## 7.2 Finances

**Preparation of Estimates**

**Budget Execution**

Financial Management

Asset Management

Procurement

Financial Reporting

**Accounting**

**Internal Audit**



## 7.3 Information Management

**Complaints management  
system**

**Managing non-complaints  
related documents**

**Historical archiving**

**Public Access to  
information  
and documents**

**Data protection**



## 7.4 ICT

### Implementation of priorities and projects

Maintenance and updating  
of existing systems

Management of  
hardware, servers and  
standard applications

Relations with external  
service providers

Management of  
framework contracts

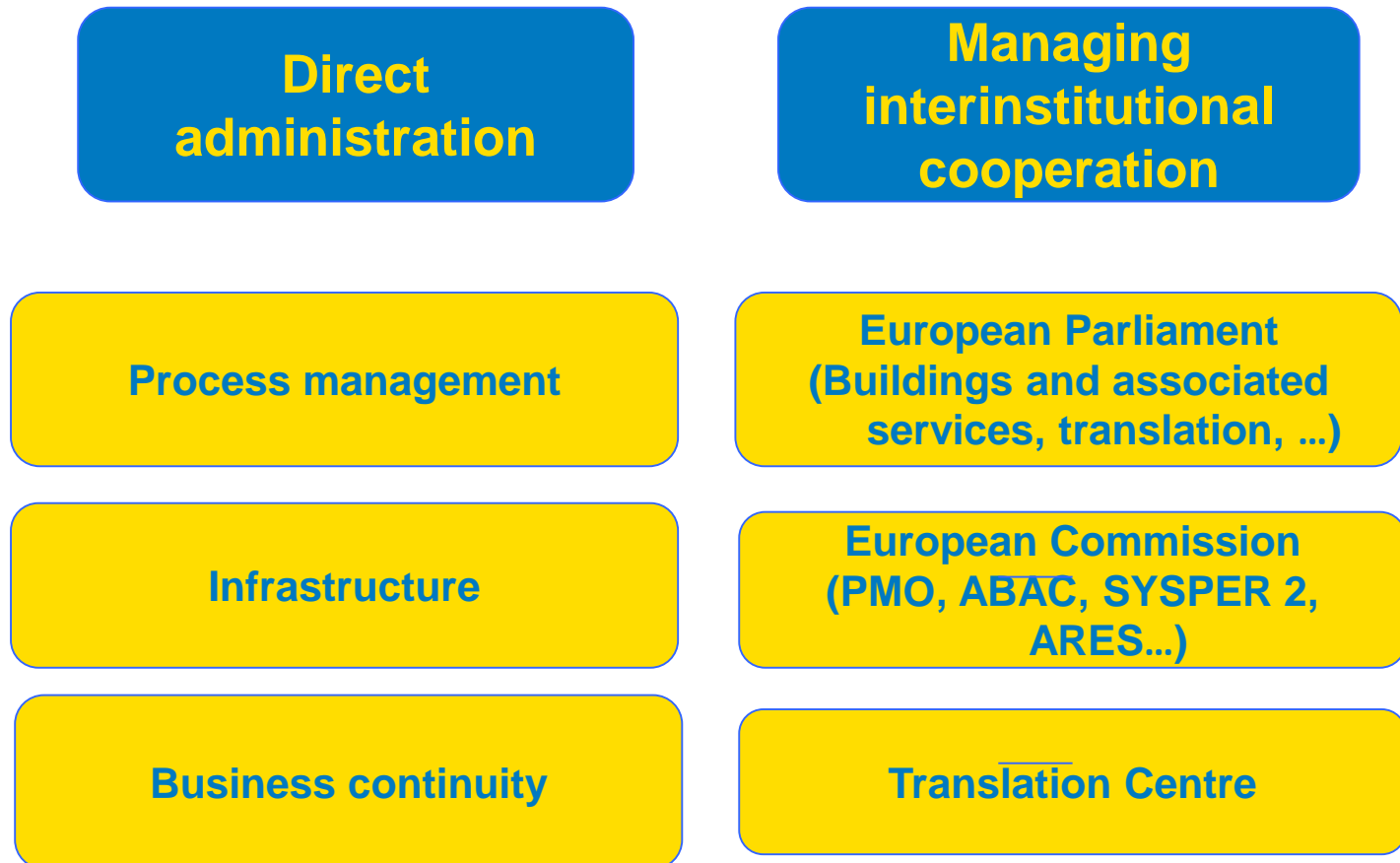
Preparation of budget  
and reporting on the  
implementation of priorities

Management of  
external procurement





# 7.5 Administration





**Secrétariat Général**  
Direction de l'administration

# **Bilan 2021**

## **Rapport sur la gestion budgétaire et financière**

**Etats sur l'exécution du Budget**  
**Etats financiers**

**Section VIII / Médiateur**

Conformément aux article 249 du Règlement Financier du  
18.07.2018, ainsi que l'article 23 des Règles internes  
relatives à l'exécution du budget du Médiateur européen

**FR**



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## Sommaire

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2.4 Virements

2.5 Crédits reportés de 2020 à 2021

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Annexe 2 : Tableau de bord - crédits reportés 2020 vers 2021

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6 - Notes annexes aux états financiers



## Partie I. - Rapport sur la gestion budgétaire et financière

### 1 - Récapitulatif des dépenses de l'exercice 2021

(Montants exprimés en euros)

#### I. Crédits disponibles

Les crédits définitifs inscrits au budget du Médiateur pour l'exercice 2021 s'élèvent à : 12 501 836,00

#### II. Utilisation des crédits

a) Les engagements s'élèvent à : 11 107 040,32

b) Les crédits non engagés s'élèvent à : 1 394 795,68

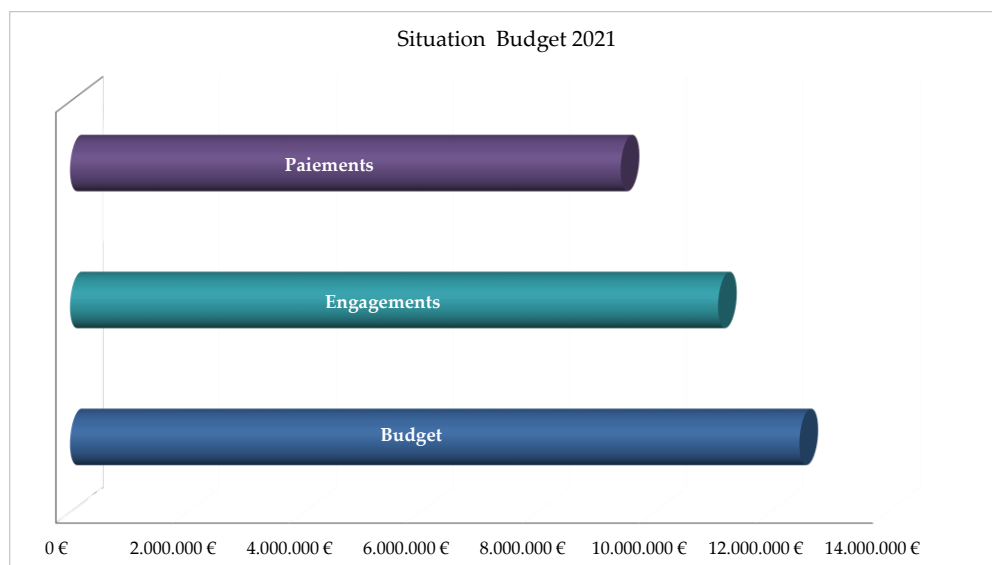
c) Les paiements réels s'élèvent à : 9 438 174,50

#### III. Utilisation des crédits reportés (2020 vers 2021)

Les crédits reportés de droit de l'exercice 2020 à l'exercice 2021 s'élèvent à : 215 895,65

Les paiements effectués sur la base des crédits reportés s'élèvent à : 184 361,73

Solde des crédits reportés : 31 533,92





## 2 - Exécution budgétaire 2021<sup>1</sup>

### 2.1 Recettes

Le total des recettes pour l'exercice 2021 s'est élevé à 1 338 114 € (contre 1 260 231 € pour l'exercice 2020).

### 2.2 Engagements

Les engagements se sont élevés au total à 11 107 040,32 €, soit 88,85 % du budget 2021 (contre 94,91 % en 2020).

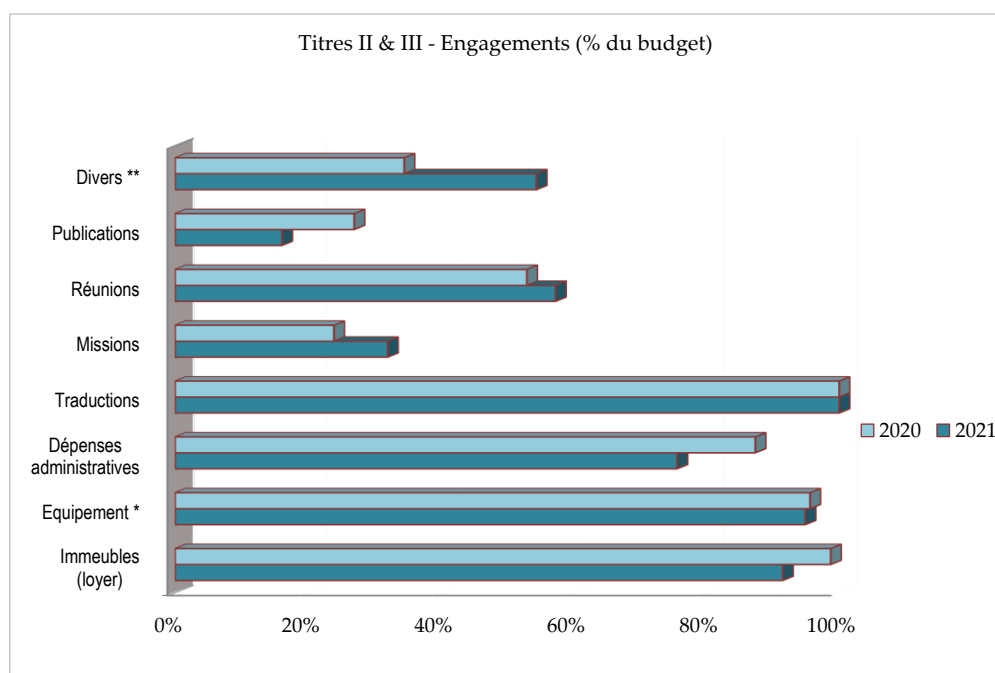
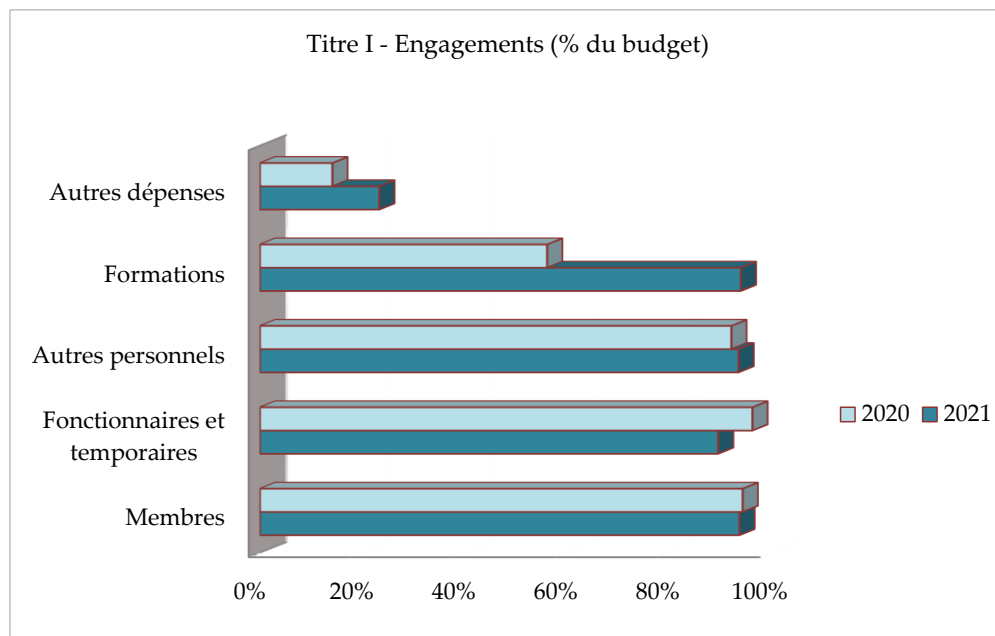
Le tableau ci-après présente, chapitre après chapitre, l'évolution des crédits engagés en 2021 par rapport à l'exercice 2020.

Chapitre	Intitulé	2021 (euros)	2020 (euros)
10	Membres de l'institution	444 301	438 771
12	Fonctionnaires et agents temporaires	7 618 776	7 299 090
14	Autres personnels et prestations externes	463 274	524 034
16	Autres dépenses concernant les personnels	321 151	233 069
	<b>Total du Titre I</b>	<b>8 847 502</b>	<b>8 494 964</b>
20	Immeubles et frais accessoires	1 222 324	2 040 498
21	Informatique, équipement et mobilier : achat, location et maintenance	434 589	611 365
23	Dépenses de fonctionnement administratif courant	481 702	511 479
	<b>Total du Titre II</b>	<b>2 138 615</b>	<b>3 163 342</b>
30	Réunions et conférences	84 449	31 884
32	Expertise et information : acquisition, archivage, production et diffusion	24 074	22 957
33	Etudes et autres subventions	10 000	4 117
34	Dépenses relatives aux fonctions du Médiateur	2 400	2 400
	<b>Total du Titre III</b>	<b>120 923</b>	<b>61 358</b>
	<b>Total Général</b>	<b>11 107 040</b>	<b>11 719 664</b>

<sup>1</sup> cf. Annexes 1 et 2 (tableaux de bord crédits courants et crédits reportés arrêtés au 31/12/2021)



Les graphiques ci-dessous illustrent schématiquement les parts des crédits engagés par titre et l'évolution de 2020 à 2021.



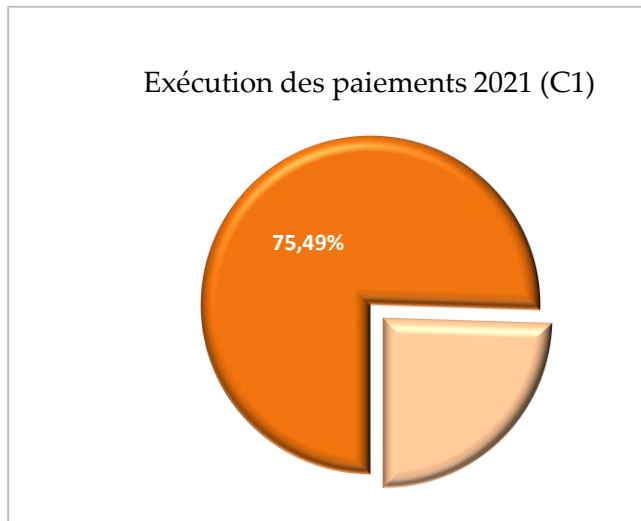
\* informatique, mobilier, transport

\*\* bibliothèque, archives, subventions, autres dépenses

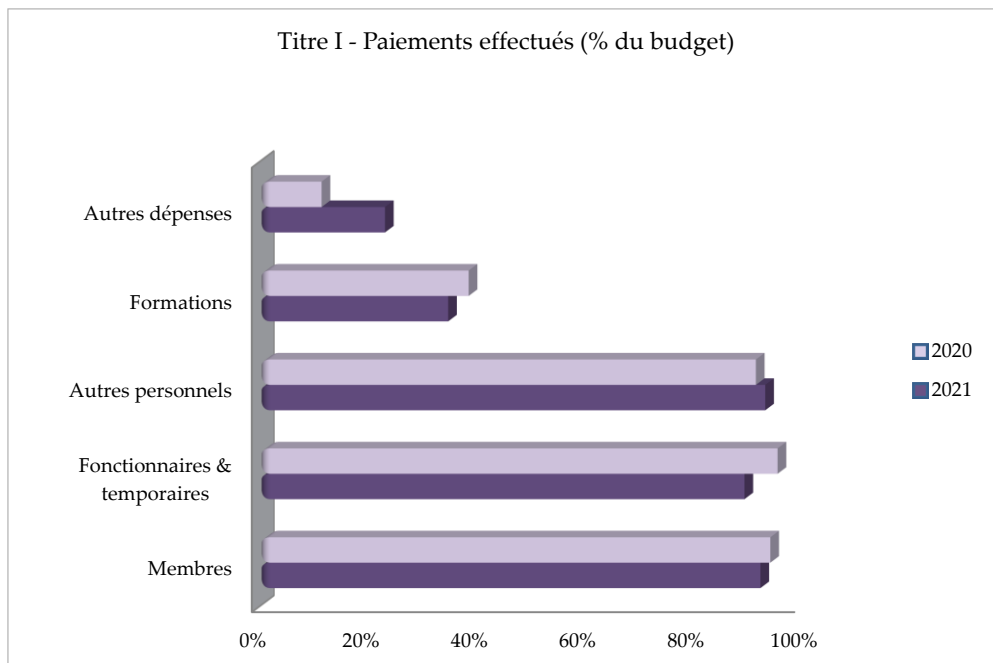


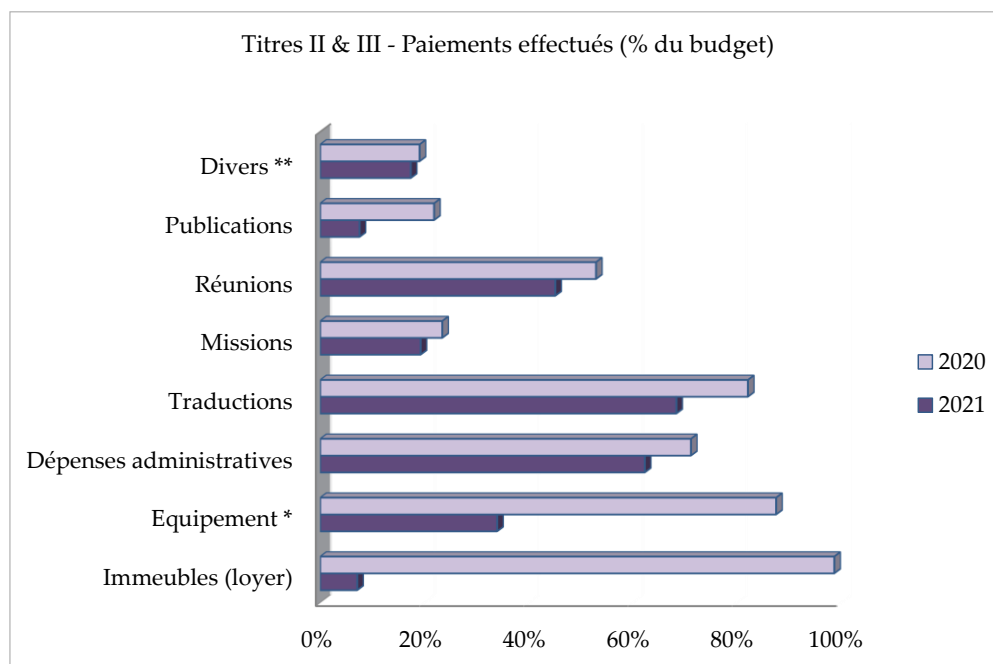
## 2.3 Paiements

Les paiements ont totalisé 9 438 174,50 € soit 75,49 % du budget 2021 (contre 93,16 % en 2020).



Les graphiques ci-dessous illustrent schématiquement la part des paiements par titre et l'évolution de 2020 à 2021.





\* informatique, mobilier, transport

\*\* bibliothèque, archives, subventions, autres dépenses

## 2.4 Virements

### Modification du tableau des effectifs

Conformément à l'article 53 du Règlement Financier, une modification dans le tableau des effectifs a été demandée et adoptée par l'autorité budgétaire. Il s'agit de la transformation suivante :

- Modification du tableau des effectifs 01/2021 :
  - un poste permanent AD12 en poste temporaire AD12,
  - un poste temporaire AD11 en poste permanent AD11.
- Modification du tableau des effectifs 02/2021 :
  - un poste temporaire AD10 en poste permanent AD10,
  - trois postes permanents AD7 en trois postes temporaires AD7.

### Modification de la répartition des crédits de l'exercice

Conformément au Règlement Financier, des modifications de la répartition des crédits entre les lignes ont été adoptées. Il s'agit des transformations suivantes :





- Virement 01/2021 (articles 29 du Règlement financier)

<b>Poste donneur / Poste receveur</b>	<b>Montant donné (-) / montant reçu (+)</b>
<b>De</b>	
1200 "Rémunérations et indemnités"	- 30.000 €
<b>À</b>	
2305 "Frais juridiques et dommages"	+ 30.000 €

- Virement 02/2021 (article 29(1)(b) du Règlement financier)

<b>Poste donneur / Poste receveur</b>	<b>Montant donné (-) / montant reçu (+)</b>
<b>De</b>	
2000 "Loyer"	- 180.000 €
<b>À</b>	
2100 "Achat, entretien et maintenance des équipements et des logiciels, et travaux connexes"	+ 170.000 €
231 "Interprétation et traduction "	+ 10.000 €
<b>Total</b>	<b>+ 180.000 €</b>

- Virement 03/2021 (article 29(4) du Règlement financier)

<b>Poste donneur / Poste receveur</b>	<b>Montant donné (-) / montant reçu (+)</b>
<b>De</b>	
1650 "Ecoles européennes"	- 32.829,48 €
2300 "Papeterie, fournitures de bureau et consommables divers"	- 1.300,00 €
<b>Total</b>	<b>- 34.129,48 €</b>
<b>À</b>	
1651 "Crèches et garderies"	+ 32.829,48 €
2300 "Affranchissement de	+ 1.300,00 €



correspondance et frais de port"

**Total** + 34.129,48 €

- Virement 04/2021 (article 29(4) du Règlement financier)

Poste donneur / Poste receveur	Montant donné (-) / montant reçu (+)
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**De**

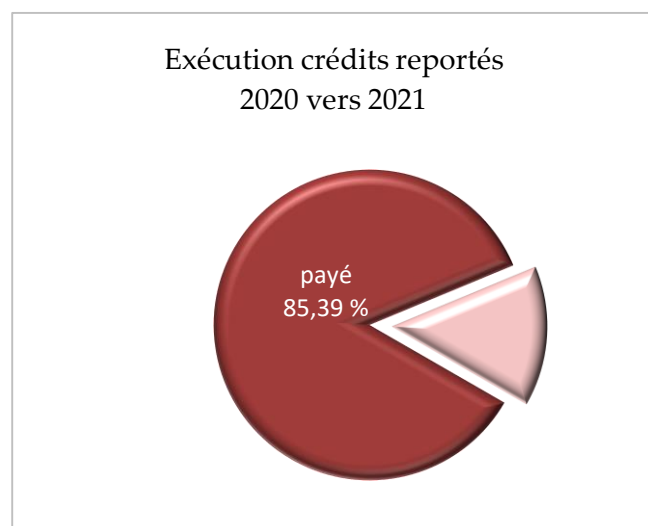
1200 "Rémunérations et indemnités"	- 16.700,00 €
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**À**

1204 "Droits liés à l'entrée en fonctions, à la mutation, et à la cessation de fonctions"	+ 16.700,00 €
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## 2.5 Crédits reportés de 2020 à 2021

Les reports de crédits à 2021 ont atteint un montant total de 215 895,65 € (soit 1,7% du budget 2020). Les paiements au titre de ces reports se sont établis à 184 361,73 €, soit 85,39 % (contre 74,31 % en 2020).



Pour mémoire, les paiements en crédits courants pour l'année 2020 ont atteint un total de 11 503 768,06 €.

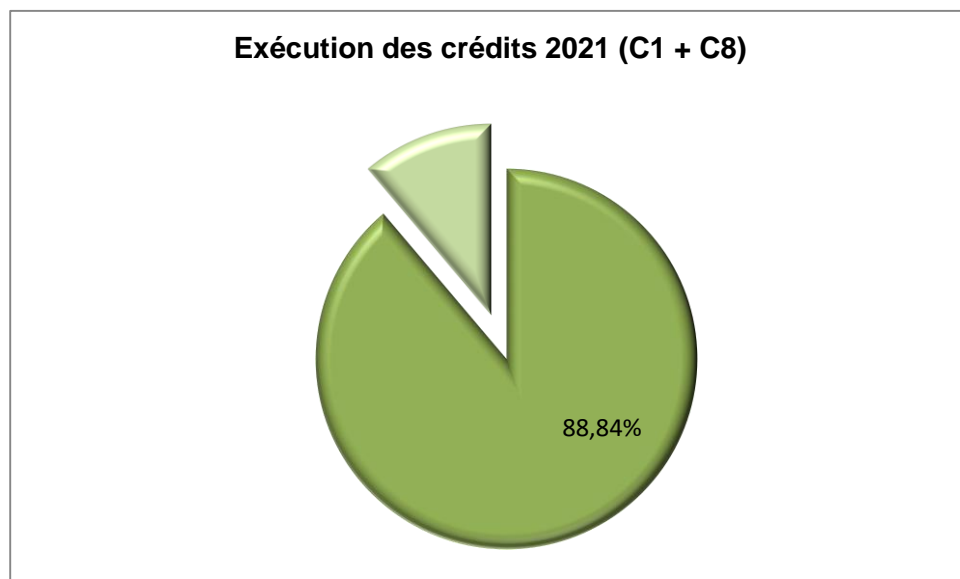
Par conséquent, le paiement des crédits 2020 (paiement en crédits courants + paiement en crédits reportés) représente 94,65 % du Budget 2020 (contre 91,6 % pour l'exécution des crédits 2019).



## 2.6 Crédits reportés de 2021 à 2022

Les crédits reportés de 2021 à 2022 représentent 1 668 365,82 €, soit 13,3 % du Budget 2021. En comparaison, la part relative des crédits reportés de 2020 s'élevait à 215 895,65 €, soit 1,7 % du Budget 2020.

Par conséquent, l'exécution des crédits 2021 (paiements en crédits courants + montant des crédits reportés) représente 88,84% du Budget 2020 (contre 94,9 % du Budget 2020)



## 2.7 Indicateurs

Indicateurs	Objectifs 2021	1er trim. 2021	1er+2ème trim 2021	1er-3ème trim 2021	2020	(2020)
F1: Pourcentage de l'exécution budgétaire	Total : 94%	81 %	82,1 %	82,5 %	88,8%	(94,9%)
F2: Proportions d'opérations payées dans le délai de 30 jours	Total : 100%	100%	99,4%	99,6%	99,8%	(3)

Le délai moyen de paiement pour l'exercice 2021 est de 11,36 jours (contre 11,90 jours en 2020).



## Annexe 1 : Tableau de bord - crédits courants 2021

Exercice 2021	Budget initial	Crédits actuels	Engagements contractés	% engagé	Balance en €	Paiements effectués	% payé sur engagements	% payé sur Budget
<b>Titre I - Personnes liées à l'Institution</b>								
1000 Traitements	436.865,00	436.865,00	430.827,44	98,62%	6.037,56	430.827,44	100,00%	98,62%
1020 Indemnités transitoires	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
1030 Pension	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
1040 Missions	35.000,00	35.000,00	13.000,00	37,14%	22.000,00	7.175,76	55,20%	20,50%
1050 Cours	2.000,00	2.000,00	474,00	23,70%	1.526,00	474,00	100,00%	23,70%
1080 Prises/Cessation fonctions	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
<b>Chapitre 10</b>	<b>473.865,00</b>	<b>473.865,00</b>	<b>444.301,44</b>	<b>93,76%</b>	<b>29.563,56</b>	<b>438.477,20</b>	<b>98,69%</b>	<b>92,53%</b>
1200 Traitements	8.501.161,00	8.454.161,00	7.574.742,35	89,60%	879.418,65	7.574.742,35	100,00%	89,60%
1202 Heures supplémentaires	3.000,00	3.000,00	0,00	0,00%	3.000,00	0,00	0,00%	0,00%
1204 Prise/cessation fonction	30.000,00	46.700,00	44.034,11	94,29%	2.665,89	44.034,11	100,00%	94,29%
1220 Retrait d'emploi dans l'intérêt du service	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
<b>Chapitre 12</b>	<b>8.534.161,00</b>	<b>8.503.861,00</b>	<b>7.618.776,46</b>	<b>89,59%</b>	<b>885.084,54</b>	<b>7.618.776,46</b>	<b>100,00%</b>	<b>89,59%</b>
1400 Agents contractuels	321.527,00	321.527,00	319.673,65	99,42%	1.853,35	319.173,65	99,84%	99,27%
1404 Stages	173.500,00	173.500,00	143.600,09	82,77%	29.899,91	143.309,21	99,80%	82,60%
<b>Chapitre 14</b>	<b>495.027,00</b>	<b>495.027,00</b>	<b>463.273,74</b>	<b>93,59%</b>	<b>31.753,26</b>	<b>462.482,86</b>	<b>99,83%</b>	<b>93,43%</b>
1610 Frais recrutements	4.000,00	4.000,00	1.301,50	32,54%	2.698,50	1.301,50	100,00%	32,54%
1612 Perfectionnement professionnel	130.000,00	130.000,00	122.254,00	94,04%	7.746,00	45.467,15	37,19%	34,97%
1630 Service social	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
1631 Mobilité	6.000,00	6.000,00	2.247,50	37,46%	3.752,50	1.247,50	55,51%	20,79%
1632 Relations / personnel	7.000,00	7.000,00	1.264,71	18,07%	5.735,29	1.264,71	100,00%	18,07%
1650 Ecoles européennes	179.083,00	146.253,52	146.253,52	100,00%	0,00	146.253,52	100,00%	100,00%
1651 Crèches et garderie	15.000,00	47.829,48	47.829,48	100,00%	0,00	47.829,48	100,00%	100,00%
<b>Chapitre 16</b>	<b>341.083,00</b>	<b>341.083,00</b>	<b>321.150,71</b>	<b>94,16%</b>	<b>19.932,29</b>	<b>243.363,86</b>	<b>75,78%</b>	<b>71,35%</b>
<b>TOTAL TITRE I</b>	<b>9.844.136,00</b>	<b>9.813.836,00</b>	<b>8.847.502,35</b>	<b>90,15%</b>	<b>966.333,65</b>	<b>8.763.100,38</b>	<b>99,05%</b>	<b>89,29%</b>
<b>Titre II - Immeubles, Mobilier, Equipements et dépenses diverses</b>								
2000 Loyers	1.516.000,00	1.336.000,00	1.222.323,86	91,49%	113.676,14	94.832,20	7,76%	7,10%
<b>Chapitre 20</b>	<b>1.516.000,00</b>	<b>1.336.000,00</b>	<b>1.222.323,86</b>	<b>91,49%</b>	<b>113.676,14</b>	<b>94.832,20</b>	<b>7,76%</b>	<b>7,10%</b>
2100 Informatique	260.000,00	430.000,00	411.097,61	95,60%	18.902,39	152.914,85	37,20%	35,56%
2120 Mobilier	13.000,00	13.000,00	12.991,68	99,94%	8,32	1.775,50	13,67%	13,66%
2160 Transport	15.000,00	15.000,00	10.500,00	70,00%	4.500,00	920,37	8,77%	6,14%
<b>Chapitre 21</b>	<b>288.000,00</b>	<b>458.000,00</b>	<b>434.589,29</b>	<b>94,89%</b>	<b>23.410,71</b>	<b>155.610,72</b>	<b>35,81%</b>	<b>33,98%</b>
2300 Fournitures bureau & impressions	7.000,00	5.700,00	4.338,84	76,12%	1.361,16	859,47	19,81%	15,08%
2301 Affranchissement	3.000,00	4.300,00	4.250,00	98,84%	50,00	1.633,59	38,44%	37,99%
2302 Téléphone	7.000,00	7.000,00	3.372,09	48,17%	3.627,91	1.872,09	55,52%	26,74%
2303 Charges financières	700,00	700,00	475,00	67,86%	225,00	254,21	53,52%	36,32%
2304 Régie d'avance & divers	4.000,00	4.000,00	608,51	15,21%	3.391,49	228,51	37,55%	5,71%
2305 Frais juridiques	1.000,00	31.000,00	0,00	0,00%	31.000,00	0,00	0,00%	0,00%
2310 Traductions	315.000,00	325.000,00	325.000,00	100,00%	0,00	222.253,63	68,39%	68,39%
2320 Support aux activités	154.600,00	154.600,00	143.657,60	92,92%	10.942,40	124.357,60	86,57%	80,44%
<b>Chapitre 23</b>	<b>492.300,00</b>	<b>532.300,00</b>	<b>481.702,04</b>	<b>90,49%</b>	<b>50.597,96</b>	<b>351.459,10</b>	<b>72,96%</b>	<b>66,03%</b>
<b>TOTAL TITRE II</b>	<b>2.296.300,00</b>	<b>2.326.300,00</b>	<b>2.138.615,19</b>	<b>91,93%</b>	<b>187.684,81</b>	<b>601.902,02</b>	<b>28,14%</b>	<b>25,87%</b>
<b>Titre III dépenses résultant de l'exercice par l'institution de ses missions</b>								
3000 Frais de missions	135.000,00	135.000,00	43.200,00	32,00%	91.800,00	26.016,73	60,22%	19,27%
3020 Frais de réception	2.000,00	2.000,00	136,70	6,84%	1.863,30	136,70	0,00%	6,84%
3030 Réunions en général	45.000,00	45.000,00	39.700,19	88,22%	5.299,81	31.129,48	78,41%	69,18%
3040 Frais divers de réunion	25.000,00	25.000,00	1.412,22	5,65%	23.587,78	1.237,32	87,62%	4,95%
<b>Chapitre 30</b>	<b>207.000,00</b>	<b>207.000,00</b>	<b>84.449,11</b>	<b>40,80%</b>	<b>122.550,89</b>	<b>58.520,23</b>	<b>69,30%</b>	<b>28,27%</b>
3200 Bibliothèque	5.000,00	5.000,00	3.205,46	64,11%	1.794,54	2.884,91	90,00%	57,70%
3201 Fonds d'archives	13.000,00	13.000,00	932,68	7,17%	12.067,32	0,00	0,00%	0,00%
3210 Publications	124.000,00	124.000,00	19.935,53	16,08%	104.064,47	9.366,96	46,99%	7,55%
<b>Chapitre 32</b>	<b>142.000,00</b>	<b>142.000,00</b>	<b>24.073,67</b>	<b>16,95%</b>	<b>117.926,33</b>	<b>12.251,87</b>	<b>50,89%</b>	<b>8,63%</b>
3300 Etudes	10.000,00	10.000,00	10.000,00	100,00%	0,00	0,00	0,00%	0,00%
3301 Autres subventions	0,00	0,00	0,00	0,00%	0,00	0,00	0,00%	0,00%
<b>Chapitre 33</b>	<b>10.000,00</b>	<b>10.000,00</b>	<b>10.000,00</b>	<b>100,00%</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00%</b>	<b>0,00%</b>
3400 Dépenses diverses	2.400,00	2.400,00	2.400,00	100,00%	0,00	2.400,00	100,00%	100,00%
<b>Chapitre 34</b>	<b>2.400,00</b>	<b>2.400,00</b>	<b>2.400,00</b>	<b>100,00%</b>	<b>0,00</b>	<b>2.400,00</b>	<b>100,00%</b>	<b>100,00%</b>
<b>TOTAL TITRE III</b>	<b>361.400,00</b>	<b>361.400,00</b>	<b>120.922,78</b>	<b>33,46%</b>	<b>240.477,22</b>	<b>73.172,10</b>	<b>60,51%</b>	<b>20,25%</b>
<b>TOTAL TITRE II + III</b>	<b>2.657.700,00</b>	<b>2.687.700,00</b>	<b>2.259.537,97</b>	<b>84,07%</b>	<b>428.162,03</b>	<b>675.074,12</b>	<b>29,88%</b>	<b>25,12%</b>
<b>TOTAL GENERAL</b>	<b>12.501.836,00</b>	<b>12.501.536,00</b>	<b>11.107.040,32</b>	<b>88,85%</b>	<b>1.394.495,68</b>	<b>9.438.174,50</b>	<b>84,97%</b>	<b>75,50%</b>



## Annexe 2 : Tableau de bord - crédits reportés 2020 vers 2021

UTILISATION DES CREDITS REPORTEES 2020 vers 2021					
postes budget	Intitulés	Crédits reportés	Paiements effectués	% utilisation	Reste à liquider (RAL)
1050	Cours	154,70	107,10	69,23%	47,60
1204	Droits liés à la fonction	45.465,09	45.465,09	100,00%	-
1404	Stages	2.741,03	43,60	1,59%	2.697,43
1610	Frais de recrutement	250,00	50,00	20,00%	200,00
1612	Perfectionnement professionnel	12.180,50	12.180,50	100,00%	0,00
1651	Crèches et garderie	2.480,00	2.480,00	100,00%	0,00
<b>Total Titre I</b>		<b>63.271,32</b>	<b>60.326,29</b>	<b>3,91</b>	<b>2.945,03</b>
2100	Informatique	29.105,89	28.131,85	96,65%	974,04
2120	Mobilier	12.991,06	0,00	0,00%	12.991,06
2160	Matériel de transport	9.356,90	8.740,08	93,41%	616,82
2300	Fournitures de bureau	1.100,26	329,76	29,97%	770,50
2301	Affranchissement	1.320,54	1.320,54	100,00%	0,00
2302	Télécommunications	5.600,00	3.169,64	56,60%	2.430,36
2303	Charges financières	253,39	27,21	10,74%	226,18
2304	Regie avance	1.778,18	0,00	0,00%	1.778,18
2305	Frais juridique	7.000,00	6.500,00	92,86%	500,00
2310	Traductions	54.693,65	53.878,36	98,51%	815,29
2320	Support aux activités	20.998,40	16.384,51	78,03%	4.613,89
<b>Total Titre II</b>		<b>144.198,27</b>	<b>118.481,95</b>	<b>82,17%</b>	<b>25.716,32</b>
3000	Missions du personnel	329,39	0,00	0,00%	329,39
3200	Documentation et librairie	1.375,82	845,34	61,44%	530,48
3210	Publications	3.720,85	3.208,15	86,22%	512,70
3300	Etudes	3.000,00	1.500,00	50,00%	1.500,00
<b>Total Titre III</b>		<b>8.426,06</b>	<b>5.553,49</b>	<b>1,98</b>	<b>2.872,57</b>
<b>Total général</b>		<b>215.895,65</b>	<b>184.361,73</b>	<b>85,39%</b>	<b>31.533,92</b>



## **Partie II. - États sur l'exécution du budget**

### **1 - Situation des crédits courants de l'exercice 2021**

# Budgetary Execution by Budget Line and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment					Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	% Commit	Balance (non committed Amout)	Com L1 Open Amount (Eur)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A01000	SALAIRES INDEMN ET A	436,865.00	430,827.44	98.62 %	6,037.56	0.00	436,865.00	430,827.44	98.62 %
A01040	FRAIS DE MISSIONS	35,000.00	13,000.00	37.14 %	22,000.00		35,000.00	7,175.76	20.50 %
A01050	COURS	2,000.00	474.00	23.70 %	1,526.00	0.00	2,000.00	474.00	23.70 %
A01200	SALAIRES ET INDEMN	8,454,461.00	7,574,742.35	89.59 %	879,718.65	0.00	8,454,461.00	7,574,742.35	89.59 %
A01202	HEURES SUPP PAYÉES	3,000.00	0.00	0.00 %	3,000.00	0.00	3,000.00		
A01204	DROITS LIÉS FONCTION	46,700.00	44,034.11	94.29 %	2,665.89	0.00	46,700.00	44,034.11	94.29 %
A01400	AGENTS CONTRACTUELS	321,527.00	319,673.65	99.42 %	1,853.35	500.00	321,527.00	319,173.65	99.27 %
A01404	STAGIAIRES	173,500.00	143,600.09	82.77 %	29,899.91	0.00	173,500.00	143,309.21	82.60 %
A01610	FRAIS DE RECRUTEMENT	4,000.00	1,301.50	32.54 %	2,698.50	0.00	4,000.00	1,301.50	32.54 %
A01612	FORMATION PROFES	130,000.00	122,254.00	94.04 %	7,746.00	58,477.85	130,000.00	45,467.15	34.97 %
A01631	MOBILITÉ	6,000.00	2,247.50	37.46 %	3,752.50		6,000.00	1,247.50	20.79 %
A01632	RELATIONS SOCIALES	7,000.00	1,264.71	18.07 %	5,735.29	0.00	7,000.00	1,264.71	18.07 %
A01650	ECOLES EUROPÉENNES	146,253.52	146,253.52	100.00 %	0.00		146,253.52	146,253.52	100.00 %
A01651	CRÈCHES AND CHILDCAR	47,829.48	47,829.48	100.00 %	0.00		47,829.48	47,829.48	100.00 %
A02000	LOYER	1,336,000.00	1,222,323.86	91.49 %	113,676.14	0.00	1,336,000.00	94,832.20	7.10 %
A02100	ACHAT INFORMATIQUE	430,000.00	411,097.61	95.60 %	18,902.39	0.00	430,000.00	152,914.85	35.56 %
A02120	MOBILIER	13,000.00	12,991.68	99.94 %	8.32	0.00	13,000.00	1,775.50	13.66 %
A02160	MATÉRIEL DE TRANSPOR	15,000.00	10,500.00	70.00 %	4,500.00	0.00	15,000.00	920.37	6.14 %
A02300	FOUNITURES DE BUREAU	5,700.00	4,338.84	76.12 %	1,361.16	0.00	5,700.00	859.47	15.08 %

# Budgetary Execution by Budget Line and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment					Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	% Commit	Balance (non committed Amount)	Com L1 Open Amount (Eur)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A02301	AFFRANCHISSEMENT	4,300.00	4,250.00	98.84 %	50.00	0.00	4,300.00	1,633.59	37.99 %
A02302	TÉLÉCOMMUNICATIONS	7,000.00	3,372.09	48.17 %	3,627.91	0.00	7,000.00	1,872.09	26.74 %
A02303	CHARGES FINANCIÈRES	700.00	475.00	67.86 %	225.00	0.00	700.00	254.21	36.32 %
A02304	AUTRES DÉPENSES	4,000.00	608.51	15.21 %	3,391.49	0.00	4,000.00	228.51	5.71 %
A02305	FRAIS JURIDIQUES	31,000.00		0.00 %	31,000.00		31,000.00		
A02310	TRADUCT ET INTERPRÉT	325,000.00	325,000.00	100.00 %	0.00		325,000.00	222,253.63	68.39 %
A02320	SUPPORT AUX ACTIVITÉ	154,600.00	143,657.60	92.92 %	10,942.40	0.00	154,600.00	124,357.60	80.44 %
B03000	MISSIONS PERSONNEL	135,000.00	43,200.00	32.00 %	91,800.00	200.00	135,000.00	26,016.73	19.27 %
B03020	RÉCEPTIONS ET REPRÉS	2,000.00	136.70	6.84 %	1,863.30	0.00	2,000.00	136.70	6.84 %
B03030	RÉUNIONS EXTERNES	45,000.00	39,700.19	88.22 %	5,299.81	0.00	45,000.00	31,129.48	69.18 %
B03040	RÉUNIONS INTERNES	25,000.00	1,412.22	5.65 %	23,587.78	0.00	25,000.00	1,237.32	4.95 %
B03200	FRAIS DE BIBLIOTHÈQU	5,000.00	3,205.46	64.11 %	1,794.54	72.00	5,000.00	2,884.91	57.70 %
B03201	ARCHIVAGE	13,000.00	932.68	7.17 %	12,067.32		13,000.00		
B03210	PUBLICATIONS	124,000.00	19,935.53	16.08 %	104,064.47	0.00	124,000.00	9,366.96	7.55 %
B03300	ETUDES	10,000.00	10,000.00	100.00 %	0.00		10,000.00		
B03400	FRAIS DIVERS	2,400.00	2,400.00	100.00 %	0.00	0.00	2,400.00	2,400.00	100.00 %
		12,501,836.00	11,107,040.32	88.84 %	1,394,795.68	59,249.85	12,501,836.00	9,438,174.50	75.49 %



# Budgetary Execution by Budget Position and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A01000	SALAIRES INDEMN ET A	436,865.00	430,827.44		436,865.00	430,827.44	0.00
		<b>436,865.00</b>	<b>430,827.44</b>	<b>0.00</b>	<b>436,865.00</b>	<b>430,827.44</b>	<b>0.00</b>
A01040	FRAIS DE MISSIONS	35,000.00	13,000.00		35,000.00	7,175.76	0.00
		<b>35,000.00</b>	<b>13,000.00</b>	<b>0.00</b>	<b>35,000.00</b>	<b>7,175.76</b>	<b>0.00</b>
A01050	COURS	2,000.00	474.00		2,000.00	474.00	0.00
		<b>2,000.00</b>	<b>474.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>474.00</b>	<b>0.00</b>
A01200	SALAIRES ET INDEMN	8,454,461.00	7,574,742.35		8,454,461.00	7,574,742.35	0.00
		<b>8,454,461.00</b>	<b>7,574,742.35</b>	<b>0.00</b>	<b>8,454,461.00</b>	<b>7,574,742.35</b>	<b>0.00</b>
A01202	HEURES SUPP PAYÉES	3,000.00	0.00		3,000.00		
		<b>3,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>		
A01204	DROITS LIÉS FONCTION	46,700.00	44,034.11		46,700.00	44,034.11	0.00
		<b>46,700.00</b>	<b>44,034.11</b>	<b>0.00</b>	<b>46,700.00</b>	<b>44,034.11</b>	<b>0.00</b>
A01400	AGENTS CONTRACTUELS	321,527.00	319,673.65		321,527.00	319,173.65	0.00
		<b>321,527.00</b>	<b>319,673.65</b>	<b>0.00</b>	<b>321,527.00</b>	<b>319,173.65</b>	<b>0.00</b>
A01404	STAGIAIRES	173,500.00	143,600.09		173,500.00	143,309.21	0.00
		<b>173,500.00</b>	<b>143,600.09</b>	<b>0.00</b>	<b>173,500.00</b>	<b>143,309.21</b>	<b>0.00</b>

# Budgetary Execution by Budget Position and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A01610	FRAIS DE RECRUTEMENT	4,000.00	1,301.50		4,000.00	1,301.50	0.00
		<b>4,000.00</b>	<b>1,301.50</b>	<b>0.00</b>	<b>4,000.00</b>	<b>1,301.50</b>	<b>0.00</b>
A01612	FORMATION PROFES	130,000.00	122,254.00		130,000.00	45,467.15	0.00
		<b>130,000.00</b>	<b>122,254.00</b>	<b>0.00</b>	<b>130,000.00</b>	<b>45,467.15</b>	<b>0.00</b>
A01631	MOBILITÉ	6,000.00	2,247.50		6,000.00	1,247.50	0.00
		<b>6,000.00</b>	<b>2,247.50</b>	<b>0.00</b>	<b>6,000.00</b>	<b>1,247.50</b>	<b>0.00</b>
A01632	RELATIONS SOCIALES	7,000.00	1,264.71		7,000.00	1,264.71	0.00
		<b>7,000.00</b>	<b>1,264.71</b>	<b>0.00</b>	<b>7,000.00</b>	<b>1,264.71</b>	<b>0.00</b>
A01650	ECOLES EUROPÉENNES	146,253.52	146,253.52		146,253.52	146,253.52	0.00
		<b>146,253.52</b>	<b>146,253.52</b>	<b>0.00</b>	<b>146,253.52</b>	<b>146,253.52</b>	<b>0.00</b>
A01651	CRÈCHES AND CHILDCAR	47,829.48	47,829.48		47,829.48	47,829.48	0.00
		<b>47,829.48</b>	<b>47,829.48</b>	<b>0.00</b>	<b>47,829.48</b>	<b>47,829.48</b>	<b>0.00</b>
A02000	LOYER	1,336,000.00	1,222,323.86		1,336,000.00	94,832.20	0.00
		<b>1,336,000.00</b>	<b>1,222,323.86</b>	<b>0.00</b>	<b>1,336,000.00</b>	<b>94,832.20</b>	<b>0.00</b>
A02100	ACHAT INFORMATIQUE	430,000.00	411,097.61		430,000.00	152,914.85	0.00
		<b>430,000.00</b>	<b>411,097.61</b>	<b>0.00</b>	<b>430,000.00</b>	<b>152,914.85</b>	<b>0.00</b>
A02120	MOBILIER	13,000.00	12,991.68		13,000.00	1,775.50	0.00
		<b>13,000.00</b>	<b>12,991.68</b>	<b>0.00</b>	<b>13,000.00</b>	<b>1,775.50</b>	<b>0.00</b>

# Budgetary Execution by Budget Position and Fund Source

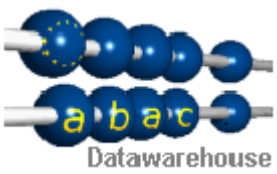
Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A02160	MATÉRIEL DE TRANSPOR	15,000.00	10,500.00		15,000.00	920.37	0.00
		<b>15,000.00</b>	<b>10,500.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>920.37</b>	<b>0.00</b>
A02300	FOUNITURES DE BUREAU	5,700.00	4,338.84		5,700.00	859.47	0.00
		<b>5,700.00</b>	<b>4,338.84</b>	<b>0.00</b>	<b>5,700.00</b>	<b>859.47</b>	<b>0.00</b>
A02301	AFFRANCHISSEMENT	4,300.00	4,250.00		4,300.00	1,633.59	0.00
		<b>4,300.00</b>	<b>4,250.00</b>	<b>0.00</b>	<b>4,300.00</b>	<b>1,633.59</b>	<b>0.00</b>
A02302	TÉLÉCOMMUNICATIONS	7,000.00	3,372.09		7,000.00	1,872.09	0.00
		<b>7,000.00</b>	<b>3,372.09</b>	<b>0.00</b>	<b>7,000.00</b>	<b>1,872.09</b>	<b>0.00</b>
A02303	CHARGES FINANCIÈRES	700.00	475.00		700.00	254.21	0.00
		<b>700.00</b>	<b>475.00</b>	<b>0.00</b>	<b>700.00</b>	<b>254.21</b>	<b>0.00</b>
A02304	AUTRES DÉPENSES	4,000.00	608.51		4,000.00	228.51	0.00
		<b>4,000.00</b>	<b>608.51</b>	<b>0.00</b>	<b>4,000.00</b>	<b>228.51</b>	<b>0.00</b>
A02305	FRAIS JURIDIQUES	31,000.00			31,000.00		
		<b>31,000.00</b>		<b>0.00</b>	<b>31,000.00</b>		
A02310	TRADUCT ET INTERPRÉT	325,000.00	325,000.00		325,000.00	222,253.63	0.00
		<b>325,000.00</b>	<b>325,000.00</b>	<b>0.00</b>	<b>325,000.00</b>	<b>222,253.63</b>	<b>0.00</b>
A02320	SUPPORT AUX ACTIVITÉ	154,600.00	143,657.60		154,600.00	124,357.60	0.00
		<b>154,600.00</b>	<b>143,657.60</b>	<b>0.00</b>	<b>154,600.00</b>	<b>124,357.60</b>	<b>0.00</b>

# Budgetary Execution by Budget Position and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
B03000	MISSIONS PERSONNEL	135,000.00	43,200.00		135,000.00	26,016.73	0.00
		<b>135,000.00</b>	<b>43,200.00</b>	<b>0.00</b>	<b>135,000.00</b>	<b>26,016.73</b>	<b>0.00</b>
B03020	RÉCEPTIONS ET REPRÉS	2,000.00	136.70		2,000.00	136.70	0.00
		<b>2,000.00</b>	<b>136.70</b>	<b>0.00</b>	<b>2,000.00</b>	<b>136.70</b>	<b>0.00</b>
B03030	RÉUNIONS EXTERNES	45,000.00	39,700.19		45,000.00	31,129.48	0.00
		<b>45,000.00</b>	<b>39,700.19</b>	<b>0.00</b>	<b>45,000.00</b>	<b>31,129.48</b>	<b>0.00</b>
B03040	RÉUNIONS INTERNES	25,000.00	1,412.22		25,000.00	1,237.32	0.00
		<b>25,000.00</b>	<b>1,412.22</b>	<b>0.00</b>	<b>25,000.00</b>	<b>1,237.32</b>	<b>0.00</b>
B03200	FRAIS DE BIBLIOTHÈQU	5,000.00	3,205.46		5,000.00	2,884.91	0.00
		<b>5,000.00</b>	<b>3,205.46</b>	<b>0.00</b>	<b>5,000.00</b>	<b>2,884.91</b>	<b>0.00</b>
B03201	ARCHIVAGE	13,000.00	932.68		13,000.00		
		<b>13,000.00</b>	<b>932.68</b>	<b>0.00</b>	<b>13,000.00</b>		
B03210	PUBLICATIONS	124,000.00	19,935.53		124,000.00	9,366.96	0.00
		<b>124,000.00</b>	<b>19,935.53</b>	<b>0.00</b>	<b>124,000.00</b>	<b>9,366.96</b>	<b>0.00</b>
B03300	ETUDES	10,000.00	10,000.00		10,000.00		
		<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>		
B03400	FRAIS DIVERS	2,400.00	2,400.00		2,400.00	2,400.00	0.00
		<b>2,400.00</b>	<b>2,400.00</b>	<b>0.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>0.00</b>



# Budgetary Execution by Budget Position and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
Total		12,501,836.00	11,107,040.32	0.00	12,501,836.00	9,438,174.50	0.00

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount	Com L1 Total Committed Amount (Eur)	Consumed Indirect L2 Commitment Approp (L2 on L1)	RAL on Level 1 Commitments	Consumed Direct L2 Commitment Approp	Total consumed on Appropriation	RAL on Appropriation
		(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)=(2)+(5)	(7)=(1)-(6)
A-1000	SALAIRES INDEMN ET A	436,865.00	430,827.44	430,827.44	0.00	0.00	430,827.44	6,037.56
		<b>436,865.00</b>	<b>430,827.44</b>	<b>430,827.44</b>	<b>0.00</b>	<b>0.00</b>	<b>430,827.44</b>	<b>6,037.56</b>
A-1040	FRAIS DE MISSIONS	35,000.00				13,000.00	13,000.00	22,000.00
		<b>35,000.00</b>				<b>13,000.00</b>	<b>13,000</b>	<b>22,000.00</b>
A-1050	COURS	2,000.00	474.00	474.00	0.00		474.00	1,526.00
		<b>2,000.00</b>	<b>474.00</b>	<b>474.00</b>	<b>0.00</b>		<b>474</b>	<b>1,526.00</b>
A-1200	SALAIRES ET INDEMN	8,454,461.00	7,570,077.32	7,570,077.32	0.00	4,665.03	7,574,742.35	879,718.65
		<b>8,454,461.00</b>	<b>7,570,077.32</b>	<b>7,570,077.32</b>	<b>0.00</b>	<b>4,665.03</b>	<b>7,574,742.35</b>	<b>879,718.65</b>
A-1202	HEURES SUPP PAYÉES	3,000.00	0.00		0.00		0.00	3,000.00
		<b>3,000.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0</b>	<b>3,000.00</b>
A-1204	DROITS LIÉS FONCTION	46,700.00	38,475.62	38,475.62	0.00	5,558.49	44,034.11	2,665.89
		<b>46,700.00</b>	<b>38,475.62</b>	<b>38,475.62</b>	<b>0.00</b>	<b>5,558.49</b>	<b>44,034.11</b>	<b>2,665.89</b>
A-1400	AGENTS CONTRACTUELS	321,527.00	319,673.65	319,173.65	500.00	0.00	319,673.65	1,853.35
		<b>321,527.00</b>	<b>319,673.65</b>	<b>319,173.65</b>	<b>500.00</b>	<b>0.00</b>	<b>319,673.65</b>	<b>1,853.35</b>

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-1404	STAGIAIRES	173,500.00	137,925.82	137,925.82	0.00	5,674.27	143,600.09	29,899.91
		<b>173,500.00</b>	<b>137,925.82</b>	<b>137,925.82</b>	<b>0.00</b>	<b>5,674.27</b>	<b>143,600.09</b>	<b>29,899.91</b>
A-1610	FRAIS DE RECRUTEMENT	4,000.00	1,301.50	1,301.50	0.00		1,301.50	2,698.50
		<b>4,000.00</b>	<b>1,301.50</b>	<b>1,301.50</b>	<b>0.00</b>		<b>1,301.5</b>	<b>2,698.50</b>
A-1612	FORMATION PROFES	130,000.00	110,000.00	51,522.15	58,477.85	12,254.00	122,254.00	7,746.00
		<b>130,000.00</b>	<b>110,000.00</b>	<b>51,522.15</b>	<b>58,477.85</b>	<b>12,254.00</b>	<b>122,254</b>	<b>7,746.00</b>
A-1631	MOBILITÉ	6,000.00				2,247.50	2,247.50	3,752.50
		<b>6,000.00</b>				<b>2,247.50</b>	<b>2,247.5</b>	<b>3,752.50</b>
A-1632	RELATIONS SOCIALES	7,000.00	1,264.71	1,264.71	0.00		1,264.71	5,735.29
		<b>7,000.00</b>	<b>1,264.71</b>	<b>1,264.71</b>	<b>0.00</b>		<b>1,264.71</b>	<b>5,735.29</b>
A-1650	ECOLES EUROPÉENNES	146,253.52				146,253.52	146,253.52	0.00
		<b>146,253.52</b>				<b>146,253.52</b>	<b>146,253.52</b>	<b>0.00</b>
A-1651	CRÈCHES AND CHILDCAR	47,829.48				47,829.48	47,829.48	0.00
		<b>47,829.48</b>				<b>47,829.48</b>	<b>47,829.48</b>	<b>0.00</b>

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2000	LOYER	1,336,000.00	28,473.61	28,473.61	0.00	1,193,850.25	1,222,323.86	113,676.14
		<b>1,336,000.00</b>	<b>28,473.61</b>	<b>28,473.61</b>	<b>0.00</b>	<b>1,193,850.25</b>	<b>1,222,323.86</b>	<b>113,676.14</b>
A-2100	ACHAT INFORMATIQUE	430,000.00	105,003.26	105,003.26	0.00	306,094.35	411,097.61	18,902.39
		<b>430,000.00</b>	<b>105,003.26</b>	<b>105,003.26</b>	<b>0.00</b>	<b>306,094.35</b>	<b>411,097.61</b>	<b>18,902.39</b>
A-2120	MOBILIER	13,000.00	1,775.50	1,775.50	0.00	11,216.18	12,991.68	8.32
		<b>13,000.00</b>	<b>1,775.50</b>	<b>1,775.50</b>	<b>0.00</b>	<b>11,216.18</b>	<b>12,991.68</b>	<b>8.32</b>
A-2160	MATÉRIEL DE TRANSPOR	15,000.00	10,500.00	10,500.00	0.00		10,500.00	4,500.00
		<b>15,000.00</b>	<b>10,500.00</b>	<b>10,500.00</b>	<b>0.00</b>		<b>10,500</b>	<b>4,500.00</b>
A-2300	FOUNITURES DE BUREAU	5,700.00	4,338.84	4,338.84	0.00		4,338.84	1,361.16
		<b>5,700.00</b>	<b>4,338.84</b>	<b>4,338.84</b>	<b>0.00</b>		<b>4,338.84</b>	<b>1,361.16</b>
A-2301	AFFRANCHISSEMENT	4,300.00	4,250.00	4,250.00	0.00		4,250.00	50.00
		<b>4,300.00</b>	<b>4,250.00</b>	<b>4,250.00</b>	<b>0.00</b>		<b>4,250</b>	<b>50.00</b>
A-2302	TÉLÉCOMMUNICATIONS	7,000.00	3,372.09	3,372.09	0.00		3,372.09	3,627.91
		<b>7,000.00</b>	<b>3,372.09</b>	<b>3,372.09</b>	<b>0.00</b>		<b>3,372.09</b>	<b>3,627.91</b>



# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2303	CHARGES FINANCIÈRES	700.00	475.00	475.00	0.00		475.00	225.00
		<b>700.00</b>	<b>475.00</b>	<b>475.00</b>	<b>0.00</b>		<b>475</b>	<b>225.00</b>
A-2304	AUTRES DÉPENSES	4,000.00	608.51	608.51	0.00		608.51	3,391.49
		<b>4,000.00</b>	<b>608.51</b>	<b>608.51</b>	<b>0.00</b>		<b>608.51</b>	<b>3,391.49</b>
A-2305	FRAIS JURIDIQUES	31,000.00						31,000.00
		<b>31,000.00</b>						<b>31,000.00</b>
A-2310	TRADUCT ET INTERPRÉT	325,000.00				325,000.00	325,000.00	0.00
		<b>325,000.00</b>				<b>325,000.00</b>	<b>325,000</b>	<b>0.00</b>
A-2320	SUPPORT AUX ACTIVITÉ	154,600.00	143,657.60	143,657.60	0.00		143,657.60	10,942.40
		<b>154,600.00</b>	<b>143,657.60</b>	<b>143,657.60</b>	<b>0.00</b>		<b>143,657.6</b>	<b>10,942.40</b>
B3-000	MISSIONS PERSONNEL	135,000.00	5,200.00	5,000.00	200.00	38,000.00	43,200.00	91,800.00
		<b>135,000.00</b>	<b>5,200.00</b>	<b>5,000.00</b>	<b>200.00</b>	<b>38,000.00</b>	<b>43,200</b>	<b>91,800.00</b>
B3-020	RÉCEPTIONS ET REPRÉS	2,000.00	136.70	136.70	0.00		136.70	1,863.30
		<b>2,000.00</b>	<b>136.70</b>	<b>136.70</b>	<b>0.00</b>		<b>136.7</b>	<b>1,863.30</b>

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
B3-030	RÉUNIONS EXTERNES	45,000.00	8,151.88	8,151.88	0.00	31,548.31	39,700.19	5,299.81
		<b>45,000.00</b>	<b>8,151.88</b>	<b>8,151.88</b>	<b>0.00</b>	<b>31,548.31</b>	<b>39,700.19</b>	<b>5,299.81</b>
B3-040	RÉUNIONS INTERNES	25,000.00	1,412.22	1,412.22	0.00		1,412.22	23,587.78
		<b>25,000.00</b>	<b>1,412.22</b>	<b>1,412.22</b>	<b>0.00</b>		<b>1,412.22</b>	<b>23,587.78</b>
B3-200	FRAIS DE BIBLIOTHÈQU	5,000.00	3,205.46	3,133.46	72.00		3,205.46	1,794.54
		<b>5,000.00</b>	<b>3,205.46</b>	<b>3,133.46</b>	<b>72.00</b>		<b>3,205.46</b>	<b>1,794.54</b>
B3-201	ARCHIVAGE	13,000.00				932.68	932.68	12,067.32
		<b>13,000.00</b>				<b>932.68</b>	<b>932.68</b>	<b>12,067.32</b>
B3-210	PUBLICATIONS	124,000.00	17,536.03	17,536.03	0.00	2,399.50	19,935.53	104,064.47
		<b>124,000.00</b>	<b>17,536.03</b>	<b>17,536.03</b>	<b>0.00</b>	<b>2,399.50</b>	<b>19,935.53</b>	<b>104,064.47</b>
B3-300	ETUDES	10,000.00				10,000.00	10,000.00	0.00
		<b>10,000.00</b>				<b>10,000.00</b>	<b>10,000</b>	<b>0.00</b>
B3-400	FRAIS DIVERS	2,400.00	2,400.00	2,400.00	0.00		2,400.00	0.00
		<b>2,400.00</b>	<b>2,400.00</b>	<b>2,400.00</b>	<b>0.00</b>		<b>2,400</b>	<b>0.00</b>

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Official Budget Sub Item	Appropriation Description	Credit Com Amount	Com L1 Total Committed Amount (Eur)	Consumed Indirect L2 Commitment Approp (L2 on L1)	RAL on Level 1 Commitments	Consumed Direct L2 Commitment Approp	Total consumed on Appropriation	RAL on Appropriation
		(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)=(2)+(5)	(7)=(1)-(6)
<b>Total</b>		<b>12,501,836.00</b>	<b>8,950,516.76</b>	<b>8,891,266.91</b>	<b>59,249.85</b>	<b>2,156,523.56</b>	<b>11,107,040.32</b>	<b>1,394,795.68</b>

## Budgetary\_Execution\_Details

Prompts (parameters) : Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C1

Category	Standard Reports/Credit
Function	<p>This list gives the level of execution for the commitment and payment appropriations of the selected budget lines.</p> <p>The first tab gives an overview by budget item and fund source.</p> <p>The percentage of consumption is computed for commitments and payments. An alerter gives a warning for a commitment appropriation lower than 95 %.</p> <p>The second tab presents the amounts by detailed budget position (especially useful for administrative credits).</p> <p>A separate sheet gives the consumption of Level 1 commitments. Please note that the 'L1 accepted amount' gives the amount not yet consumed by L2 commitments at the beginning of the financial year. In ABAC WF, the L1 accepted amount gives you the total amount of that Level 1 commitment.</p> <p>Among the prompts, budget position requires the user to enter the budget line with dots (e.g. 21.010211.00); fund sources can be selected as required or without distinction using the [All] value.</p>
Version	[1.0.6]
Name	Budgetary_Execution_Details



## 2 - Situation des crédits reportés de l'exercice 2020 vers 2021

# Budgetary Execution by Budget Line and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment					Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	% Commit	Balance (non committed Amout)	Com L1 Open Amount (Eur)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
A01050	COURS	154.70	107.10	69.23 %	47.60	0.00	154.70	107.10	69.23 %
A01204	DROITS LIÉS FONCTION	45,465.09	45,465.09	100.00 %	0.00	0.00	45,465.09	45,465.09	100.00 %
A01404	STAGIAIRES	2,741.03	43.60	1.59 %	2,697.43	0.00	2,741.03	43.60	1.59 %
A01610	FRAIS DE RECRUTEMENT	250.00	50.00	20.00 %	200.00	0.00	250.00	50.00	20.00 %
A01612	FORMATION PROFES	12,180.50	12,180.50	100.00 %	0.00	0.00	12,180.50	12,180.50	100.00 %
A01651	CRÈCHES AND CHILDCAR	2,480.00	2,480.00	100.00 %	0.00		2,480.00	2,480.00	100.00 %
A02100	ACHAT INFORMATIQUE	29,105.89	28,131.85	96.65 %	974.04	0.00	29,105.89	28,131.85	96.65 %
A02120	MOBILIER	12,991.06	0.00	0.00 %	12,991.06		12,991.06		
A02160	MATÉRIEL DE TRANSPOR	9,356.90	8,740.08	93.41 %	616.82	0.00	9,356.90	8,740.08	93.41 %
A02300	FOUNITURES DE BUREAU	1,100.26	329.76	29.97 %	770.50	0.00	1,100.26	329.76	29.97 %
A02301	AFFRANCHISSEMENT	1,320.54	1,320.54	100.00 %	0.00	0.00	1,320.54	1,320.54	100.00 %
A02302	TÉLÉCOMMUNICATIONS	5,600.00	3,169.64	56.60 %	2,430.36	0.00	5,600.00	3,169.64	56.60 %
A02303	CHARGES FINANCIÈRES	253.39	27.21	10.74 %	226.18		253.39	27.21	10.74 %
A02304	AUTRES DÉPENSES	1,778.18	0.00	0.00 %	1,778.18	0.00	1,778.18		
A02305	FRAIS JURIDIQUES	7,000.00	6,500.00	92.86 %	500.00	0.00	7,000.00	6,500.00	92.86 %
A02310	TRADUCT ET INTERPRÉT	54,693.65	53,878.36	98.51 %	815.29		54,693.65	53,878.36	98.51 %
A02320	SUPPORT AUX ACTIVITÉ	20,998.40	16,384.51	78.03 %	4,613.89	0.00	20,998.40	16,384.51	78.03 %
B03000	MISSIONS PERSONNEL	329.39	0.00	0.00 %	329.39	0.00	329.39		
B03200	FRAIS DE BIBLIOTHÈQU	1,375.82	845.34	61.44 %	530.48	0.00	1,375.82	845.34	61.44 %

# Budgetary Execution by Budget Line and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment					Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	% Commit	Balance (non committed Amout)	Com L1 Open Amount (Eur)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	% Payment
B03210	PUBLICATIONS	3,720.85	3,208.15	86.22 %	512.70	0.00	3,720.85	3,208.15	86.22 %
B03300	ETUDES	3,000.00	1,500.00	50.00 %	1,500.00	0.00	3,000.00	1,500.00	50.00 %
		<b>215,895.65</b>	<b>184,361.73</b>	<b>85.39 %</b>	<b>31,533.92</b>	<b>0.00</b>	<b>215,895.65</b>	<b>184,361.73</b>	<b>85.39 %</b>

# Budgetary Execution by Budget Position and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A01050	COURS	154.70	107.10		154.70	107.10	0.00
		<b>154.70</b>	<b>107.10</b>	<b>0.00</b>	<b>154.70</b>	<b>107.10</b>	<b>0.00</b>
A01204	DROITS LIÉS FONCTION	45,465.09	45,465.09		45,465.09	45,465.09	0.00
		<b>45,465.09</b>	<b>45,465.09</b>	<b>0.00</b>	<b>45,465.09</b>	<b>45,465.09</b>	<b>0.00</b>
A01404	STAGIAIRES	2,741.03	43.60		2,741.03	43.60	0.00
		<b>2,741.03</b>	<b>43.60</b>	<b>0.00</b>	<b>2,741.03</b>	<b>43.60</b>	<b>0.00</b>
A01610	FRAIS DE RECRUTEMENT	250.00	50.00		250.00	50.00	0.00
		<b>250.00</b>	<b>50.00</b>	<b>0.00</b>	<b>250.00</b>	<b>50.00</b>	<b>0.00</b>
A01612	FORMATION PROFES	12,180.50	12,180.50		12,180.50	12,180.50	0.00
		<b>12,180.50</b>	<b>12,180.50</b>	<b>0.00</b>	<b>12,180.50</b>	<b>12,180.50</b>	<b>0.00</b>
A01651	CRÈCHES AND CHILDCAR	2,480.00	2,480.00		2,480.00	2,480.00	0.00
		<b>2,480.00</b>	<b>2,480.00</b>	<b>0.00</b>	<b>2,480.00</b>	<b>2,480.00</b>	<b>0.00</b>
A02100	ACHAT INFORMATIQUE	29,105.89	28,131.85		29,105.89	28,131.85	0.00
		<b>29,105.89</b>	<b>28,131.85</b>	<b>0.00</b>	<b>29,105.89</b>	<b>28,131.85</b>	<b>0.00</b>
A02120	MOBILIER	12,991.06	0.00		12,991.06		
		<b>12,991.06</b>	<b>0.00</b>	<b>0.00</b>	<b>12,991.06</b>		



# Budgetary Execution by Budget Position and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
A02160	MATÉRIEL DE TRANSPOR	9,356.90	8,740.08		9,356.90	8,740.08	0.00
		<b>9,356.90</b>	<b>8,740.08</b>	<b>0.00</b>	<b>9,356.90</b>	<b>8,740.08</b>	<b>0.00</b>
A02300	FOUNITURES DE BUREAU	1,100.26	329.76		1,100.26	329.76	0.00
		<b>1,100.26</b>	<b>329.76</b>	<b>0.00</b>	<b>1,100.26</b>	<b>329.76</b>	<b>0.00</b>
A02301	AFFRANCHISSEMENT	1,320.54	1,320.54		1,320.54	1,320.54	0.00
		<b>1,320.54</b>	<b>1,320.54</b>	<b>0.00</b>	<b>1,320.54</b>	<b>1,320.54</b>	<b>0.00</b>
A02302	TÉLÉCOMMUNICATIONS	5,600.00	3,169.64		5,600.00	3,169.64	0.00
		<b>5,600.00</b>	<b>3,169.64</b>	<b>0.00</b>	<b>5,600.00</b>	<b>3,169.64</b>	<b>0.00</b>
A02303	CHARGES FINANCIÈRES	253.39	27.21		253.39	27.21	0.00
		<b>253.39</b>	<b>27.21</b>	<b>0.00</b>	<b>253.39</b>	<b>27.21</b>	<b>0.00</b>
A02304	AUTRES DÉPENSES	1,778.18	0.00		1,778.18		
		<b>1,778.18</b>	<b>0.00</b>	<b>0.00</b>	<b>1,778.18</b>		
A02305	FRAIS JURIDIQUES	7,000.00	6,500.00		7,000.00	6,500.00	0.00
		<b>7,000.00</b>	<b>6,500.00</b>	<b>0.00</b>	<b>7,000.00</b>	<b>6,500.00</b>	<b>0.00</b>
A02310	TRADUCT ET INTERPRÉT	54,693.65	53,878.36		54,693.65	53,878.36	0.00
		<b>54,693.65</b>	<b>53,878.36</b>	<b>0.00</b>	<b>54,693.65</b>	<b>53,878.36</b>	<b>0.00</b>
A02320	SUPPORT AUX ACTIVITÉ	20,998.40	16,384.51		20,998.40	16,384.51	0.00
		<b>20,998.40</b>	<b>16,384.51</b>	<b>0.00</b>	<b>20,998.40</b>	<b>16,384.51</b>	<b>0.00</b>

# Budgetary Execution by Budget Position and Fund Source

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Budget Position	Appropriation Description	Commitment			Payment		
		Credit Com Amount	Commitment Accepted Amount (Euro)	Commitment Workflow Amount (Euro)	Credit Pay Amount	Payment Request Accepted Amount (Euro)	Pay Workflow Amount (Eur)
B03000	MISSIONS PERSONNEL	329.39	0.00		329.39		
		<b>329.39</b>	<b>0.00</b>	<b>0.00</b>	<b>329.39</b>		
B03200	FRAIS DE BIBLIOTHÈQU	1,375.82	845.34		1,375.82	845.34	0.00
		<b>1,375.82</b>	<b>845.34</b>	<b>0.00</b>	<b>1,375.82</b>	<b>845.34</b>	<b>0.00</b>
B03210	PUBLICATIONS	3,720.85	3,208.15		3,720.85	3,208.15	0.00
		<b>3,720.85</b>	<b>3,208.15</b>	<b>0.00</b>	<b>3,720.85</b>	<b>3,208.15</b>	<b>0.00</b>
B03300	ETUDES	3,000.00	1,500.00		3,000.00	1,500.00	0.00
		<b>3,000.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>1,500.00</b>	<b>0.00</b>
<b>Total</b>		<b>215,895.65</b>	<b>184,361.73</b>	<b>0.00</b>	<b>215,895.65</b>	<b>184,361.73</b>	<b>0.00</b>

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-1050	COURS	154.70	107.10	107.10	0.00		107.10	47.60
		<b>154.70</b>	<b>107.10</b>	<b>107.10</b>	<b>0.00</b>		<b>107.1</b>	<b>47.60</b>
A-1204	DROITS LIÉS FONCTION	45,465.09	45,465.09	45,465.09	0.00		45,465.09	0.00
		<b>45,465.09</b>	<b>45,465.09</b>	<b>45,465.09</b>	<b>0.00</b>		<b>45,465.09</b>	<b>0.00</b>
A-1404	STAGIAIRES	2,741.03	43.60	43.60	0.00		43.60	2,697.43
		<b>2,741.03</b>	<b>43.60</b>	<b>43.60</b>	<b>0.00</b>		<b>43.6</b>	<b>2,697.43</b>
A-1610	FRAIS DE RECRUTEMENT	250.00	50.00	50.00	0.00		50.00	200.00
		<b>250.00</b>	<b>50.00</b>	<b>50.00</b>	<b>0.00</b>		<b>50</b>	<b>200.00</b>
A-1612	FORMATION PROFES	12,180.50	12,180.50	12,180.50	0.00		12,180.50	0.00
		<b>12,180.50</b>	<b>12,180.50</b>	<b>12,180.50</b>	<b>0.00</b>		<b>12,180.5</b>	<b>0.00</b>
A-1651	CRÈCHES AND CHILDCAR	2,480.00				2,480.00	2,480.00	0.00
		<b>2,480.00</b>				<b>2,480.00</b>	<b>2,480</b>	<b>0.00</b>
A-2100	ACHAT INFORMATIQUE	29,105.89	7,474.88	7,474.88	0.00	20,656.97	28,131.85	974.04
		<b>29,105.89</b>	<b>7,474.88</b>	<b>7,474.88</b>	<b>0.00</b>	<b>20,656.97</b>	<b>28,131.85</b>	<b>974.04</b>

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2120	MOBILIER	12,991.06				0.00	0.00	12,991.06
		<b>12,991.06</b>				<b>0.00</b>	<b>0</b>	<b>12,991.06</b>
A-2160	MATÉRIEL DE TRANSPOR	9,356.90	8,740.08	8,740.08	0.00		8,740.08	616.82
		<b>9,356.90</b>	<b>8,740.08</b>	<b>8,740.08</b>	<b>0.00</b>		<b>8,740.08</b>	<b>616.82</b>
A-2300	FOUNITURES DE BUREAU	1,100.26	329.76	329.76	0.00		329.76	770.50
		<b>1,100.26</b>	<b>329.76</b>	<b>329.76</b>	<b>0.00</b>		<b>329.76</b>	<b>770.50</b>
A-2301	AFFRANCHISSEMENT	1,320.54	1,320.54	1,320.54	0.00		1,320.54	0.00
		<b>1,320.54</b>	<b>1,320.54</b>	<b>1,320.54</b>	<b>0.00</b>		<b>1,320.54</b>	<b>0.00</b>
A-2302	TÉLÉCOMMUNICATIONS	5,600.00	3,169.64	3,169.64	0.00		3,169.64	2,430.36
		<b>5,600.00</b>	<b>3,169.64</b>	<b>3,169.64</b>	<b>0.00</b>		<b>3,169.64</b>	<b>2,430.36</b>
A-2303	CHARGES FINANCIÈRES	253.39				27.21	27.21	226.18
		<b>253.39</b>				<b>27.21</b>	<b>27.21</b>	<b>226.18</b>
A-2304	AUTRES DÉPENSES	1,778.18	0.00		0.00		0.00	1,778.18
		<b>1,778.18</b>	<b>0.00</b>		<b>0.00</b>		<b>0</b>	<b>1,778.18</b>

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Official Budget Sub Item	Appropriation Description	Credit Com Amount (1)	Com L1 Total Committed Amount (Eur) (2)	Consumed Indirect L2 Commitment Approp (L2 on L1) (3)	RAL on Level 1 Commitments (4)=(2)-(3)	Consumed Direct L2 Commitment Approp (5)	Total consumed on Appropriation (6)=(2)+(5)	RAL on Appropriation (7)=(1)-(6)
A-2305	FRAIS JURIDIQUES	7,000.00	6,500.00	6,500.00	0.00		6,500.00	500.00
		<b>7,000.00</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>0.00</b>		<b>6,500</b>	<b>500.00</b>
A-2310	TRADUCT ET INTERPRÉT	54,693.65				53,878.36	53,878.36	815.29
		<b>54,693.65</b>				<b>53,878.36</b>	<b>53,878.36</b>	<b>815.29</b>
A-2320	SUPPORT AUX ACTIVITÉ	20,998.40	16,384.51	16,384.51	0.00		16,384.51	4,613.89
		<b>20,998.40</b>	<b>16,384.51</b>	<b>16,384.51</b>	<b>0.00</b>		<b>16,384.51</b>	<b>4,613.89</b>
B3-000	MISSIONS PERSONNEL	329.39	0.00	0.00	0.00	0.00	0.00	329.39
		<b>329.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>329.39</b>
B3-200	FRAIS DE BIBLIOTHÈQU	1,375.82	845.34	845.34	0.00		845.34	530.48
		<b>1,375.82</b>	<b>845.34</b>	<b>845.34</b>	<b>0.00</b>		<b>845.34</b>	<b>530.48</b>
B3-210	PUBLICATIONS	3,720.85	3,208.15	3,208.15	0.00		3,208.15	512.70
		<b>3,720.85</b>	<b>3,208.15</b>	<b>3,208.15</b>	<b>0.00</b>		<b>3,208.15</b>	<b>512.70</b>
B3-300	ETUDES	3,000.00	1,500.00	1,500.00	0.00		1,500.00	1,500.00
		<b>3,000.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>		<b>1,500</b>	<b>1,500.00</b>

# Budgetary Execution by Budget Line - Level 1 Commitment Information

Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Official Budget Sub Item	Appropriation Description	Credit Com Amount	Com L1 Total Committed Amount (Eur)	Consumed Indirect L2 Commitment Approp (L2 on L1)	RAL on Level 1 Commitments	Consumed Direct L2 Commitment Approp	Total consumed on Appropriation	RAL on Appropriation
		(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)=(2)+(5)	(7)=(1)-(6)
<b>Total</b>		<b>215,895.65</b>	<b>107,319.19</b>	<b>107,319.19</b>	<b>0.00</b>	<b>77,042.54</b>	<b>184,361.73</b>	<b>31,533.92</b>

## Budgetary\_Execution\_Details

Prompts (parameters) : Budget Year: 2021 / Budget Position: % / Fund Mgt Center: % / Financial Mgt Area: OMBU / Fund Source: C8

Category	Standard Reports/Credit
Function	<p>This list gives the level of execution for the commitment and payment appropriations of the selected budget lines.</p> <p>The first tab gives an overview by budget item and fund source.</p> <p>The percentage of consumption is computed for commitments and payments. An alerter gives a warning for a commitment appropriation lower than 95 %.</p> <p>The second tab presents the amounts by detailed budget position (especially useful for administrative credits).</p> <p>A separate sheet gives the consumption of Level 1 commitments. Please note that the 'L1 accepted amount' gives the amount not yet consumed by L2 commitments at the beginning of the financial year. In ABAC WF, the L1 accepted amount gives you the total amount of that Level 1 commitment.</p> <p>Among the prompts, budget position requires the user to enter the budget line with dots (e.g. 21.010211.00); fund sources can be selected as required or without distinction using the [All] value.</p>
Version	[1.0.6]
Name	Budgetary_Execution_Details



### 3 - Situation des recettes de l'exercice 2021





## Appropriation(s) list

Local Key	Comm.Credits	Comm.Cons.	Comm.Credits Avail.	Pay.Credits	Pay.Cons.	Pay.Credits Avail.	Inc. Cons.	Description
OMBU-I2021-%-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES OMBU 2021
OMBU-I2021-03-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES ADMINISTRAT
OMBU-I2021-030-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES ADMINISTRAT
OMBU-I2021-0300-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	TAXES ET PRÉLEVEMENT
OMBU-I2021-03000-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-633 549.17	TAXES ET PRÉLEVEMENT
OMBU-I2021-03001-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-114 871.27	TAXES ET PRÉLEVEMENT
OMBU-I2021-0301-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CONTRIB PENSIONS
OMBU-I2021-03010-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	-589 439.87	CONTRIB PENSIONS
OMBU-I2021-03011-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CONTRIB PENSIONS
OMBU-I2021-03012-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	CONTRIB PENSIONS
OMBU-I2021-033-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES RECETTES ADMI
OMBU-I2021-0330-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES RECETTES ADMI
OMBU-I2021-03300-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES RECETTES ADMI

Local Key	Comm.Credits	Comm.Cons.	Comm.Credits Avail.	Pay.Credits	Pay.Cons.	Pay.Credits Avail.	Inc. Cons.	Description
OMBU-I2021-03310-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES RECETTES ADMI
OMBU-I2021-03330-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES RECETTES ADMI
OMBU-I2021-03380-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES RECETTES ADMI
OMBU-I2021-03390-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	197.00	AUTRES RECETTES ADMI
OMBU-I2021-04-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	PTS FINANCIERS, INTÉ
OMBU-I2021-040-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	REVENUS DES FONDS PL
OMBU-I2021-0400-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	REVENUS DES FONDS PL
OMBU-I2021-04000-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	56.46	REVENUS DES FONDS PL
OMBU-I2021-06-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	RECETTES, CONTRIBUTI
OMBU-I2021-066-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES CONTRIB ET RE
OMBU-I2021-0668-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES CONTRIB ET RE
OMBU-I2021-06680-IC1-OMBUDSMAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	AUTRES CONTRIB ET RE



### Partie III. - États financiers

1 - Bilan financier au 31 décembre 2021

2 - Résultat économique de l'exercice 2021

3 - Tableau de flux de trésorerie pour l'exercice 2021

4 - Etat de variation de l'actif net

5 - Rapprochement entre l'exécution budgétaire et le résultat des activités de l'exercice 2021

6 - Notes annexes aux états financiers



European Ombudsman

The Accounting officer

# **Provisional annual accounts European Ombudsman**

**Financial year 2021**

**EN**



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# 1. Legal bases and accounting principles

## 1.1 Overview

The European Ombudsman's accounting system is made up of budgetary accounts and general accruals-based accounts; they are kept in euros. The purpose of the budgetary accounts is to give a detailed picture of budget implementation; they are based on a modified form of cash accounting, i.e. an item of expenditure or revenue is recognised when a payment is made or income is received, with the exception of elements such as carryovers.

In accruals-based accounting, expenditure and revenue are recorded, regardless of date of payment or of receipt, in the period when the related work or service is performed.

The accounts must not only comply with the rules and be accurate and comprehensive, but must also present a true and fair view of the institution's assets and liabilities, entitlements and obligations, cashflows, and budget implementation in terms of revenue and expenditure operations.

The objective of the financial statements is to provide information about the assets and liabilities, financial position, economic result, cashflows and equity movements of an entity.

The budget statements summarise the budget operations for a financial year in terms of revenue and expenditure.

## 1.2 Legal bases

The institution's financial statements are presented on the basis of the accounting principle of accruals-based accounting in accordance with the following:

- Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union;
- The Commission's accounting rules (based on International Public Sector Accounting Standards (IPSAS)) adopted by the Commission's Accounting Officer.



## 1.3 Accounting principles

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of users. For a public sector entity such as the European Ombudsman, the objectives are more specifically to provide information useful for decision-making, and to demonstrate the accountability of the entity for the resources entrusted to it. It is with these goals in mind that the present document has been drawn up.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU accounting rule 1 "Financial Statements" and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

## 1.4 Accounting rules

In accordance with Article 80 of the Financial Regulation, the financial statements must comply with the accounting rules ('EAR') adopted by the Commission's Accounting Officer.

### **New EAR which are effective for annual periods beginning on or after 1 January 2021:**

On 17 December 2020 the Accounting Officer of the European Commission adopted the revised EAR 11 'Financial Instruments', which is effective for accounting periods beginning on or after 1 January 2021. The revised EAR 11 has been updated in line with the new IPSAS 41 'Financial Instruments' and establishes the principles for the financial reporting of the financial assets and financial liabilities held by the EU entities.

### **New EAR adopted but not yet effective at 31 December 2021**

There are no new EAR which were adopted but are not yet effective at 31 December 2021

The main rules affecting the European Ombudsman's accounts are summarised below:

### **Tangible and intangible fixed assets**

Tangible and intangible fixed assets are valued at their purchase price in euros (or, if necessary, at their purchase price in another currency converted into euros at the rate applicable at the time of purchase). The book value of an intangible fixed asset is equal to its purchase or



production price less accumulated depreciation and write-downs plus write-ups.

Ancillary costs are included in the fixed asset amount or separately recognised as an intangible fixed asset only if they generate a future economic benefit. Any repair or maintenance work is recognised as an expense in the year in which it is incurred.

Depreciation is calculated using the straight-line method on a monthly basis so as to allocate the cost over the estimated life of the item concerned.

Fixed assets are adjusted in value, if necessary, at the annual closure of accounts.

Intangible assets are non-monetary, identifiable assets without physical substance. To be entered as assets on the balance sheet, they must be under the institution's control and generate economic benefits for the European Union. Software which has been purchased is regarded as an intangible asset.

Since 1 January 2010, software developed in-house has had to be recorded as an intangible asset. The threshold used when drawing up the European Ombudsman's balance sheet is EUR 50 000 (consolidation threshold: EUR 2 000 000).

### **Currency conversion and exchange differences**

The financial statements are presented in euros.

Transactions denominated in a foreign currency will be entered in the EU's financial statements in euros at the exchange rate applicable on the transaction date.

When the accounts are closed, monetary balance sheet items must be converted at the closing rate.

Exchange differences are entered in specific sections of the statement of financial performance either as expenditure or as revenue, depending on the nature of the transactions to which they relate.

### **Leases**

Leases that do not give rise to a substantial transfer of risks or ownership - the lessor retains a significant portion of the risks and rewards inherent to ownership - are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the period of the lease.

### **Receivables**

Receivables are entered at their realisable value.

There is no bad-debt provision in respect of European institutions (consolidated entities).

Allowances may be established for other types of bad debt on the basis of a





review of open accounts on the date of closure if there is objective evidence that the amounts concerned are unrecoverable.

### **Cash and cash equivalents**

These are defined as current assets. They include cash at hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

### **Provisions**

Provisions are established and entered in the accounts by the institution where it bears a legal and valid obligation resulting from a previous transaction and resources will probably have to be drawn on in order to discharge the obligation.

It must be possible, however, to make a reasonable and reliable estimate of the amount of provisions.

### **Income and expenses**

Transactions and events are recognised in the financial statements in the period to which they relate.

Expenses from exchange transactions arising from the purchase of goods or services are recognised when the goods or services are delivered and accepted. They are valued at original invoice cost. Expenses from non-exchange transactions are recognised as expenses in the period during which the events giving rise to the transfer occurred, provided that the type of transfer concerned is allowed by the relevant rules or a contract has been signed that authorises the transfer, any eligibility criteria have been met by the beneficiary, and the amount can be reasonably estimated. Revenue from the sale of goods or services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser.

Revenue is recognised by reference to the stage of completion of the transaction at the reporting date.

At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation for the period. Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service concerned has been rendered, the supplies have been delivered or a contractual agreement exists, an accrued revenue will be recognised in the financial statements.

**Preliminary remark:** The amounts given in the following financial statements are rounded to the nearest euro.



## 2. Financial statements

### 2.1 Balance sheet as at 31 December 2021

		31.12.2021	31.12.2020
<u>ASSETS</u>	Note	<u>EUR</u>	<u>EUR</u>
<u>Non-current assets</u>	3.1.1		
I. INTANGIBLE FIXED ASSETS		0	3.665,58
II. TANGIBLE FIXED ASSETS		392.351,99	198.687,38
		392.351,99	202.352,96
<u>Current assets</u>	3.1.2		
III. CURRENT PRE-FINANCING		47.627,00	366.000,00
IV. EXCHANGE RECEIVABLES			
Sundry debtors		197,00	0
Other receivables		15.453,56	4.521,05
Other accruals and deferrals		85,58	14,37
Receivables from European Union bodies		0,07	202,53
Deferred charges		44.505,12	23.645,04
Deferred charges with consolidated entities		0	997.243,17
		60.241,33	1.025.626,16
V. NON-EXCHANGE RECOVERABLES		1.349,12	1.483,42
		61.590,545	1.027.109,58
VI. CASH AND CASH EQUIVALENTS		165.351,77	234.552,73
		<b>666.921,21</b>	<b>1.830.015,27</b>



	Note	31.12.2021	31.12.2020
<b><u>LIABILITIES</u></b>		<b><u>EUR</u></b>	<b><u>EUR</u></b>
<b><u>Net Assets</u></b>			
I. OWN FUNDS	3.1.3		
Economic result for the financial year		- 2.191.272,09	1.338.479,06
Results carried over from previous years		1.487.556,67	149.077,61
		<hr/>	<hr/>
		- 703.715,42	1.487.556,67
		<hr/>	<hr/>
<b><u>Non-current Liabilities</u></b>			
II. LONG-TERM DEBT	3.1.4		
Pensions provision		0,00	0,00
Provisions for charges		0,00	0,00
		<hr/>	<hr/>
		0,00	0,00
		<hr/>	<hr/>
<b><u>Current Liabilities</u></b>			
III. CURRENT LIABILITIES	3.1.5		
Short-term provision		0,00	0,00
Current payables		13.408,60	3.935,48
Current payables with consolidated entities		1.048.434,33	31.624,22
Invoices to be verified		0,00	- 666,57
Sundry payables		-0,02	0,00
Sundry payables with consolidated entities		-334,65	- 0,07
Accrued charges		221.575,63	222.181,76
Accrued charges with consolidated entities		87.552,74	85.383,78
		<hr/>	<hr/>
		1.370.636,63	342.458,60
		<hr/>	<hr/>
		<b>666.921,21</b>	<b>1.830.015,27</b>
		<hr/>	<hr/>



## 2.2 Statement of financial performance for the financial year 2021

	Note	<u>2021</u>	<u>2020</u>
<b><u>OPERATING REVENUE</u></b>	3.2.1		
<b><u>Non-exchange revenue</u></b>			
Commission's financial contribution		8.245.000,00	10.470.000,00
Staff-related revenue		1.337.860,31	1.258.443,98
		9.582.860,31	11.728.443,98
<b><u>Exchange revenue</u></b>			
Other income		0,00	73,44
<b>Total operating revenue</b>		<b>9.582.860,31</b>	<b>11.728.517,42</b>
<b><u>OPERATING EXPENSES</u></b>	3.2.2		
Staff-related expenditure		8.526.622,10	8.278.413,02
Other administrative expenditure		1.145.177,98	1.104.687,50
Operating lease expenses		6.339,40	3.154,44
Land and building expenses		2.009.853,50	938.635,94
Fixed assets related expenses		85.925,79	65.077,68
<b>Total operating expenses</b>		<b>11.773.918,77</b>	<b>10.389.968,58</b>
<b>OPERATING RESULT</b>		<b>(2.191.058,46)</b>	<b>1.338.548,84</b>
<b><u>FINANCIAL REVENUE</u></b>			
Interest	3.2.3	56,33	57,83
<b><u>FINANCIAL COSTS</u></b>			
Bank charges	3.2.4	269,96	127,61
Amount of receivables written down		0,00	0,00
<b>RESULT OF FINANCIAL OPERATIONS</b>		<b>(213,63)</b>	<b>(69,78)</b>
<b><u>PENSIONS PROVISION</u></b>			
Increase / (decrease) in pensions liability	3.2.5	0,00	0,00



**MOVEMENT IN PENSIONS  
PROVISION  
ECONOMIC RESULT FOR  
THE FINANCIAL YEAR**

	<u>0,00</u>	<u>0,00</u>
	<u>(2.191.272,09)</u>	<u>1.338.479,06</u>

## 2.3 Cashflow statement for the financial year 2021

	2021	2020
<b>Economic result for the financial year</b>	<b>(2.191.272)</b>	<b>1.338.479</b>
<b><u>Cashflows - operating activities</u></b>		
- Amortization (intangible fixed assets)	3.666	5.478
- Depreciation (tangible fixed assets)	72.939	59.600
- Decrease (increase) in short-term receivables and deferred charges	965.519	(1.000.145)
- Decrease (increase) in current pre-financing	318.373	(366.000)
- Increase (decrease) in trade accounts payable, accrued charges, and other creditors	9.199	65.662
- Increase (decrease) in accounts payable and accrued charges with EU consolidated entities	1.018.979	17.713
- Increase / (decrease) in provision for members' pensions liability	<u>0</u>	<u>0</u>
Cashflows - operating activities	<u>197.403</u>	<u>120.787</u>
<b><u>Cashflows - investing activities</u></b>		
- Acquisitions of tangible and intangible fixed assets	(275.925)	(115.411)
- Disposals of tangible and intangible fixed assets	<u>9.321</u>	<u>0</u>
Cashflows - investing activities	<u>(266.604)</u>	<u>(115.411)</u>
Increase (decrease) in cash and cash equivalents	(69.201)	5.376
<b>Cash and cash equivalents at start of financial year</b>	<b><u>234.553</u></b>	<b><u>229.177</u></b>
<b>Cash and cash equivalents at end of financial year</b>	<b><u>165.352</u></b>	<b><u>234.553</u></b>



## 2.4 Statement of changes in net assets

Net assets	Results carried over from previous years	Economic result for the financial year	Net assets (total)
<b>Balance at 31.12.2020</b>	149.077,61	1.338.479,06	149.077,61
Allocation of economic result for the previous year	- 1.338.479,06	1.338.479,06	-
Economic result for the financial year		- 2.191.272,09	- 2.191.272,09
<b>Balance at 31.12.2021</b>	- 1.189.401,45	485.686,03	- 703.715,42



## 2.5 Reconciliation of budget outturn with economic result for the financial year 2021

<b>Economic result of the year (+ for surplus and - for deficit)</b>	<b>+/-</b>	<b>- 2.191.272,09</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
Adjustments for Accrual Cut-off (reversal cut-off 31.12.2020)	-	- 342.513,64
Adjustments for Accrual Cut-off (cut-off 31.12.2021)	+	309.049,60
Amount from liaison account with Commission booked in the economic revenue	-	- 8.245.000,00
Unpaid invoices at year end but booked in charges (class 6)	+	1.061.842,93
Depreciation of intangible and tangible assets	+	76.604,58
Provisions	+	
Value reductions	+	9.321,21
Recovery orders issued until 2020 in class 7 and not yet cashed	-	- 197,00
Prefinancing given in previous year and cleared in the year	+	318.373,00
Prefinancing received in previous year and cleared in the year		
Payments made from carry-over of payment appropriations	+	184.361,73
Other (deferred charges paid in 2020 but booked in charges in 2021)	+/-	1.020.888,21
Exchange rate difference	+/-	
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
Asset acquisitions (less unpaid amounts)	-	- 253.341,05
New prefinancing paid in the year 2021 and remaining open as at 2021	-	
New prefinancing received in the year 2020 and remaining open as at 2020	+	
Recovery orders issued before 2021 and cashed in 2021	+	
Recovery orders issued in 2021 on balance sheet accounts (not 7 or 6 accounts) and cashed in 2021	+	
Payment appropriations carried over to 2022	-	- 1.668.365,82
Cancellation of unused carried over payment appropriations from previous year	+	31.533,92
Other (Deferred charges paid in 2021 and to be booked in charges in 2022)	+/-	- 44.505,12
<b>Total</b>		<b>- 9.733.219,54</b>
<b>Budgetary result</b>		<b>- 9.736.892,63</b>
<b>Delta not explained</b>		<b>- 3.673,09</b>



## 2.6 Other significant disclosures

### 2.6.1 Outstanding budgetary commitments not yet expensed (accounting RAL)

Commitments for future funding are off-balance-sheet obligations arising from obligations contracted by the European Ombudsman in 2021 and concerning goods and services to be provided after the closure date.

The RAL figure - commitments against appropriations not yet used - is:

- a) The open budgetary commitments carried over to 2022 (EUR 1 668 365.82) LESS
- b) Cut-off of the year 2021 booked on 6 accounts (staff expenses excluded) (EUR 123 708.22) LESS
- c) Invoices which were posted in expenses (class 6), but which have not yet been paid at year-end (EUR 1 061 631.70).

	31/12/2021	31/12/2020
<b>RAL - commitments against appropriations not yet used</b>	483.025,90	36.892,37

### 2.6.2 Operating lease commitments

Contractual commitments (for which budget commitments have not yet been made) represent the amount resulting from contracts for leasing the European Ombudsman's photocopiers.

	31/12/2021	31/12/2020
<b>Leasing arrangement</b>	12.150,52	18.489,92





### 2.6.3 Covid disclosure

During 2021, the coronavirus outbreak had a huge global impact on the EU economy. The impact of this outbreak on the Ombudsman's business is the following:

- Reduced expenses as a result of inability to implement spending to the extent foreseen :
  - decrease of organisation costs of conferences ((-117% in comparison with 2020,
- Significant transfers in the Ombudsman 's budget:

The European Ombudsman submitted in 2021 a transfer request for authorisation to allocate savings that have become available in its 2021 budget to finance the cost of the audio-visual system in the new premises in Brussels.

These savings have become available because of decreased expenditure linked to the COVID-19 crisis. The requested transfer thus reflected a more efficient and optimised use of the Ombudsman's resources.



### 3. Notes to the financial statements

#### 3.1 Notes to the balance sheet

##### 3.1.1 Fixed assets

Fixed assets are recognised at their acquisition price, with amortisation on a straight-line basis from the month in which they are received. Only items with a purchase price greater than EUR 420 are recognised as fixed assets in accordance with the rules introduced by the Commission's Accounting Officer.

The depreciation rates applied, depending on the item concerned, and the statements of intangible and tangible fixed assets owned by the European Ombudsman are set out below.

##### Depreciation rate

<b>Type of fixed asset</b>	
<b><u>Intangible fixed assets</u></b>	
Software	25%
<b><u>Tangible fixed assets</u></b>	
<b>Office equipment</b>	
Office equipment	25% , 12,5%
<b>IT equipment</b>	
Computers, servers, accessories, data transfer equipment, printers, screens	25%
Photocopiers, scanners and digitisation equipment	25%
<b>Movable furniture and equipment</b>	
Furniture	10%
Office machines, printers and franking machines	25% , 12,5%
<b>Other fixed assets</b>	
Telecommunications and audiovisual equipment	25%
Security equipment	12,5%

The institution's fixed assets increased in value by 93.90% from EUR 202 353 in 2020 to EUR 392 352 in 2021 (see point 3.1.1, balance sheet assets).



### Intangible fixed assets

	Software	Total
<u>Purchase price</u>		
At 31.12.2020	93.840,47	93.840,47
Acquisitions	0,00	0,00
Disposals	0,00	00,00
At 31.12.2021	93.840,47	93.840,47
<u>Amortisation</u>		
At 31.12.2020	- 90.174,89	- 90.174,89
Amortisation in the year	-3.665,58	-3.665,58
Disposals	0,00	0,00
At 31.12.2021	- 93.840,47	- 93.840,47
Net value at 31.12.2021	0,00	0,00

With regard to intangible assets, the institution continued to amortise existing assets.

### Tangible fixed assets

	Plant, machinery and equipment	IT equipment	Fixtures, fittings and vehicles	Other tangible assets	Total
<u>Purchase price</u>					
At 31.12.2020	197.018,19	331.020,95	179.890,27	0,00	707.929,41
Acquisitions	21.838,61	-	254.086,21	-	275.924,82
Disposal	- 1.480,31	-	- 45.545,42	-	- 47.025,73
Other variations	-	-	-	-	-
At 31.12.2021	217.376,49	331.020,95	388.431,06	0,00	936.828,50
<u>Depreciation</u>					
At 31.12.2020	- 165.705,55	- 230.715,93	-112.820,55	0,00	-509.242,03
Depreciation	- 18.797,44	-31.631,07	-22.510,49	-	-72.939,00
Disposals	1.226,97	-	36.477,55	-	37.704,52
Other variations	-	-	-	-	-
At 31.12.2021	- 183.276,02	-262.347,00	-98.853,49	0,00	-544.476,51
Net value at 31.12.2021	34.100,47	68.673,95	289.577,57	0,00	392.351,99



### 3.1.2 Current assets

#### Current prefinancing

This amount of EUR 47 627 represents the prefinancing paid in December 2020 to the Parliament and still open at 31.12.2021 in order to provide it with a cash advance for the purchase of assets, on behalf of Ombudsman, to furnish in 2022 the Ombudsman's new building in Brussels.

#### Short-term exchange receivables

There was an overall decrease in short-term receivables from EUR 1 025 626.16 in 2020 to EUR 60 241.31 in 2021. - The breakdown of short-term exchange receivables is:

- EUR 15 453.56 in respect of staff members; this amount receivable as at 31.12.2021 represents monies owed by staff members, in connection with calculations of pay and crèches and garderies, which will be cleared in 2022;
- As accruals, the institution has still collected bank interest, for the final quarter of 2021, accruing on its current account at the Société Générale bank, EUR 14.24 (EUR 14.37 in 2020) will be paid to the institution's account in January 2022. As deferrals, the institution has paid in December 2021 some miscellaneous expenses (EUR 71.34) to be charged in 2022 accounts.
- EUR 0.07 in respect of other institutions; this amount receivable as at 31.12.2021 represents corrections between institutions, in connection with pay calculations, which will be cleared in 2022;
- The institution has recognised deferred expenses of EUR 44 505.12 which include expenses for the financial year 2022, recorded in the 2021 accounts and carried forward to the financial year to which they relate.

#### Short-term non-exchange recoverables

The institution had sundry receivables totalling EUR 1 349.12, in respect of certain Member States, in connection with unrecovered value-added tax at 31.12.2021.



## Cash and cash equivalents

The aggregate balance on the current accounts is EUR 165 351.77.

### 3.1.3 Own funds

The own funds amount to EUR 703 715.42 and comprise the total of the economic result of previous years for the amount of EUR 1 487 556.67 and the economic result of the current year, a loss for the amount of EUR 2 191 272.09.

### 3.1.4 Long-term liabilities

Pensions for members of the European Ombudsman's office have been transferred to the Commission. Accordingly, the pension liability is now entered in the Commission's accounts.

### 3.1.5 Short-term liabilities

#### Current liabilities

##### - Trade accounts payable:

EUR 13 408.60 as at 31.12.2021.

##### - Accounts payable with consolidated entities:

The European Ombudsman has accounts payable with consolidated entities which amount to EUR 1 048 434.33.

##### - Other liabilities:

The institution has recognised accrued expenses of EUR 221 575.63, part of which is accounted for by invoices not received or entered in the accounts as at 31.12.2021 than last year). The amount also includes the provision for leave not taken by staff as at 31.12.2021.

- Suppliers' invoices not received total EUR 36 155.25.
- The 2021 provision for leave not taken totalled EUR 185 420.38. The calculation involves multiplying the average daily pay per grade, for each category of staff member (official, temporary staff and contract staff), by the number of days worked.

Invoices not received or entered in the accounts as at 31.12.2021, in respect of consolidated entities, total EUR 87 552.74 and relate to various SLAs with institutions for the provision of services. The following amounts are involved:

- EUR 68 948.24 payable to the European Parliament for building relating expenses, translation/interpretation services, transport, postage and telecommunications services, internal audit services; printing services,



- EUR 17 104.50 for translations produced in December 2021 (Translation Centre);
- EUR 1 500.00 payable to the Commission for Publications Office publications.

## 3.2 Notes to the statement of financial performance

### 3.2.1 Operating income

Operating income is made up of:

- EUR 8 245 000 by way of the Commission's contribution to the European Ombudsman's budget;
- EUR 1 337 860.31 in staff-related revenue, i.e. pension scheme contributions, temporary levy and income tax.

### 3.2.2 Operating expenses

Operating expenses increased by EUR 1 383 950 over last year.

- Personnel expenditure on members and former members of the institution, officials, temporary staff and contract staff rose by EUR 248 209 (+3%) over last year.
- Other administrative expenditure totalled EUR 1 145 177.98 in 2021.
- Operating lease expenses amounted to EUR 6 339.40 in 2021.
- Land and building expenses totalled EUR 2 009 853.50 in 2021
- Fixed assets related expenses totalled EUR 85 925.79 in 2021.

Leases where the lessor retains a significant proportion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the economic outturn account on a straight line basis over the period of the lease. All such arrangements entered into by the European Ombudsman are assessed for operating or finance lease elements.



Description	Minimum lease payments			
	<1year	1-5 yeas	>5 years	Total of minimum lease payments
	<i>A</i>	<i>B</i>	<i>C</i>	<i>D=A+B+C</i>
IT materials & other	6.339,40	5.811,12		<b>12.150,52</b>
Buildings				-
<b>Total</b>	-	-	-	<b>12.150,52</b>

### 3.2.3 Financial revenue

Bank interests totalled EUR 56.33 in 2021.

### 3.2.4 Financial charges

Bank charges totalled EUR 269.96 in 2021.

### 3.2.5 Pension changes

Pensions for members of the European Ombudsman's office have been transferred to the Commission. A provision for those pensions is no longer needed.

## 3.3 Notes to the cashflow statement

The cashflow statement is prepared using the indirect method. That means that the net result for the financial year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing cashflows.

The cashflow statement reports cashflows during the period classified by operating and investing activities.

Operating activities are the activities of the European Ombudsman that are not investing activities. Those are the majority of the activities performed.

Investing activities involve the acquisition and disposal of tangible and intangible fixed assets.



## 3.4 Financial risk management policies

The following disclosures with regard to the financial risk management of the European Ombudsman relate to the treasury operations carried out by the European Ombudsman in order to implement its budget and financial instruments financed by the EU budget.

### 3.4.1 Types of risks

(1) Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate, because of changes in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk.

Currency risk is the risk that the European Ombudsman's operations will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.

(2) Credit risk is the risk of loss due to the debtor's/borrower's non payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

(3) Liquidity risk is the risk that arises from the difficulty of selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation. Liquidity risk arises from the ongoing financial obligations, including settlement of payables.

### 3.4.2 Currency risks

As all bank accounts are held in EUR, the European Ombudsman has no material foreign currency risk with regard to these assets.

### 3.4.3 Credit risks

Treasury resources are kept with commercial banks. The EU contribution is requested monthly based on cash forecasts.





Analysis of the age of financial assets that are not impaired:

	Neither past due nor impaired (1)	Past due but not impaired			Total (1+2+3+4)
		< 1 year (2)	1-5 years (3)	> 5 years (4)	
Non-exchange recoverables	1.349,12	-	-	-	1.349,12
Exchange receivables	60.241,33	-	-	-	60.241,33
<b>Total at 31.12.2021</b>	<b>61.590,45</b>	-	-	-	<b>61.590,45</b>
Non-exchange recoverables	1.483,42	-	-	-	1.483,42
Exchange receivables	1.025.626,16	-	-	-	1.025.626,16
<b>Total at 31.12.2020</b>	<b>1.027.109,58</b>	-	-	-	<b>1.027.109,58</b>

Credit quality of financial assets that are neither past due nor impaired:

	31.12.2021			31.12.2020		
	Receivables and Recoverables	Cash	Total	Receivables and Recoverables	Cash	Total
<b>Counterparties with external credit rating</b>						
Prime and high grade	1.349,12	165.351,77	166.700,89	1.483,42	234.552,73	236.036,15
Upper medium grade	-	-	-	-	-	-
Lower medium grade	-	-	-	-	-	-
<b>Total</b>	<b>1.349,12</b>	<b>165.351,77</b>	<b>166.700,89</b>	<b>1.483,42</b>	<b>234.552,73</b>	<b>236.036,15</b>
<b>Counterparties without external credit rating</b>						
Debtors that never defaulted	60.241,33	-	60.241,33	1.025.626,16	-	1.025.626,16
Debtors that defaulted in the past	-	-	-	-	-	-
<b>Total</b>	<b>60.241,33</b>	<b>-</b>	<b>60.241,33</b>	<b>1.025.626,16</b>	<b>-</b>	<b>1.025.626,16</b>

### 3.4.4 Liquidity risks

The European Ombudsman's budget ensures that overall cash resources for a given year are always sufficient for the execution of all payments. In fact, commitment appropriations equal the amount of payment appropriations for the budgetary year.

Bank accounts opened in the name of the European Ombudsman may not be overdrawn.



Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the Financial Regulation, the internal control standards, and audit principles.

#### Maturity analysis of financial liabilities by remaining contractual maturity

	< 1 year	1-5 years	> 5 years	Total
Payables	1.061.508,26	-	-	1.061.508,26
<b>Total at 31.12.2021</b>	1.061.508,26	-	-	1.061.508,26
Payables	34.893,06	-	-	34.893,06
<b>Total at 31.12.2020</b>	34.893,06	-	-	34.893,06

# **European Ombudsman Annual Report 2021**

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# Introduction



**(photo 1) Emily O'Reilly, European Ombudsman.**

2021 continued to be overshadowed by the pandemic. In the EU, we were very fortunate to experience the major roll-out of vaccines against COVID-19, but public debate around vaccine uptake and how to contain the virus brought the issue of trust in public administrations sharply into focus.

My Office continued to implement our '[Towards 2024 Strategy](#)' through efficient complaint handling and the launch of strategic inquiries into areas of general public importance, including on the impact of the pandemic on the work of the institutions.

This year, I put a renewed focus on how the EU institutions manage the movement of staff from the EU public administration into the private sector, the so-called 'revolving doors' phenomenon. Without adequate oversight of the risks involved, the effects can be corrosive and damage public trust. This should not be underestimated.

I opened a broad inquiry into how the Commission manages revolving doors, requesting details of decisions it had taken related to staff moving to the private sector. The inquiry covered economically important departments as well as commissioner cabinets and the Legal Service. The aim is to assess the decision-making process and where this could be improved.

Separately, but linked to the broader issue, I found maladministration in how the European Defence Agency handled the move by its former chief executive to Airbus and I opened an inquiry into how the European Investment Bank (EIB) dealt with an application by one of its vice-presidents to move to Iberdrola, an energy company.

I made suggestions to Frontex on how to improve the accountability of its work and wrote to the EIB with proposals to make public more information about the environmental implications of the projects it finances.

As part of our general monitoring of how institutions approach important issues, I wrote to the Commission and the European Data Protection Supervisor to ask how rules on artificial

## Introduction

intelligence will work in practice – an issue of concern for the European Network of Ombudsmen with whom the Office held regular seminars throughout the year. I also asked for details on how the Commission ensures respect for human rights in the international trade agreements it negotiates.

With this year being the 20th anniversary of the EU's 'Transparency Law' (Regulation 1049/2001 on public access to documents), I hosted a public conference on whether the law needs to be modernised. Recurring issues, such as delays in how the institutions handle requests for access or people being dissatisfied with the reasoning given for refusing access, coupled with the significant technological changes in the past twenty years, mean it is high time to consider whether the rules are meeting the public's needs in this area.

It was my pleasure to hold the third edition of the Award for Good Administration, which saw the overall prize awarded jointly to staff in the Commission's Directorate-General for Civil Protection and Humanitarian Aid and the European External Action Service for their efforts to repatriate people stranded abroad due to the pandemic. Once again, the award was a reminder of the excellent work being carried out by the EU administration. I hope this will inspire others to submit projects in the future.

This annual report carries the new logo of the European Ombudsman, designed further to embed a contemporary public image and to reinforce an understanding of our role in the EU administration. The presence of the EU flag makes it clear that we are part of the collection of EU institutions and bodies, while the three logo elements represent the core aims of our mission: accountability, transparency and trust.

Finally, I thank the European Parliament for its overwhelming approval of a new Statute that maintains the Office's powers, strengthens the legal basis of the Ombudsman and introduces safeguards that further guarantee the Office's independence.

I see the new Statute as a validation of our Office's work in keeping EU institutions at the forefront of excellent public administration.

Emily O'Reilly

A handwritten signature in black ink, appearing to read 'Emily O'Reilly', with a stylized flourish at the end.

# 1. 2021 at a glance

## January

[Inquiry opened into Commission's refusal to give public access to documents concerning the purchase of vaccines against COVID-19](#)

## February

[Ombudsman publishes proposals to improve the transparency of the work of the ECDC](#)

## March

[Inquiry opened into how the European Border and Coast Guard Agency complies with its fundamental rights obligations](#)

## April

[Ombudsman welcomes constructive Commission response to BlackRock inquiry](#)

## May

[Inquiry opened into how the Commission manages revolving doors](#)

## June

[Award for Good Administration 2021](#)

## July

[EU institutions asked what measures they have in place for documenting work-related text messages](#)

## August

[Inquiry opened into European Medicines Agency's refusal to grant access to documents relating to the manufacturing of mRNA vaccines against COVID-19](#)

## September

[Ombudsman addresses Global Public Affairs Forum on 'Ethical lobbying in a post-COVID world'](#)

## October

[EBA agrees to publish details of votes by its board of supervisors](#)

## November

[Conference – 'Access to EU documents: what next?'](#)

## December

[Inquiry opened into how the Commission carried out a public consultation concerning the Sustainable Corporate Governance Initiative](#)

## 2. Key topics

# 2. Key topics

The Ombudsman helps people, businesses and organisations as they engage with the EU institutions, bodies, offices and agencies. Problems can range from lack of transparency in decision making, to refusal of access to documents, to violations of fundamental rights, and contractual issues. The various sections give an overview of the key cases related to a particular area.

## 2.1. 'Revolving doors'



### Tweet 1: European Ombudsman

Dealing with revolving doors is a major challenge: we have inspected 100 personnel files and now ask the European Commission specific questions on how it manages cases of staff taking up jobs elsewhere.

Emily O'Reilly: "Two years ago we urged the Commission to take a more robust approach on revolving doors, yet the strategically important department for Competition policy, for example, continues to shed top lawyers to the private sector with major commercial interests in competition regulation. This next step will take a deeper look at Commission practises, both generally and in relation to specific cases."

In 2021 the Ombudsman Office continued to focus on how the EU administration deals with so-called 'revolving doors' – where EU officials take positions in the private sector or private sector employees join the public service. The Ombudsman's overall aim is to balance the right to work with the public interest in having an EU administration that operates with the highest standards of integrity and accountability.

As part of this focus, the Ombudsman opened a broad strategic [inquiry](#) into how the Commission handles revolving door situations. The Ombudsman inquiry team inspected files related to decisions by the Commission – in 2019, 2020 and 2021 – on requests by senior – and mid-level managers for approval of either new employment or of unpaid leave in order to undertake another activity. The files covered a total of 14 directorate-generals in addition to all commissioner cabinets, the Commission's Legal Service, the Secretariat-General, the Commission's in-house think tank and the Regulatory Scrutiny Board.

After analysing the Commission's decisions, the Ombudsman asked it for further clarifications, including how often it has forbidden a staff member, foreseen under Article 16 of the Staff Regulations, from taking up an intended post and how it counters the risk that former staff members may be advising their new colleagues on issues related to their previous roles. The inquiry continued into 2022.

The Ombudsman also opened complaint-based inquiries related to 'revolving doors'. One [concerned](#) a move by a Spanish vice-president of the European Investment Bank (EIB) to a Spanish utility company that had received loans from the bank. The complainants – two



## 2. Key topics

Members of the European Parliament – raised concerns about risks of conflicts of interest, and the measures proposed by the EIB to mitigate these risks. The Ombudsman inspected documents concerning the EIB's decision to approve the move, and asked the EIB to reply to a number of questions.

Another revolving door inquiry concerned the European Defence Agency (EDA), which approved a move by its former chief executive to become a strategic advisor at Airbus, one of the largest actors in the European defence industry. The own-initiative inquiry [concluded](#) that the EDA should have forbidden the move on conflict of interest grounds. The Ombudsman recommended that in future the EDA should forbid its senior staff from taking up positions where there is a clear conflict of interest. It should also set out criteria for forbidding such moves, and any applicants for senior posts should be informed about the criteria. The EDA agreed to implement the recommendations on potentially forbidding staff from taking up certain positions and providing guidelines to staff on how it would apply such a measure.



Tweet 2: European Ombudsman

We found that the European Defence Agency (EDA) should have forbidden its former Chief Executive from becoming strategic advisor at Airbus Defence. EDA should, in the future, block such moves if there is a clear conflict of interest.

## 2.2. Access to documents

EU citizens have broad rights to access documents held by the EU institutions. The Ombudsman serves as a redress mechanism for those who face difficulties gaining access to these documents.

In 2021, a complainant looking for access to text messages sent by the European Commission President to the CEO of a major pharmaceutical company put the spotlight on whether the EU administration records work-related text and instant messages. The Ombudsman [asked](#) the Commission for its policy on this issue and how it searched for the text messages mentioned by the complainant.

## 2. Key topics



Tweet 3: European Ombudsman

We have asked several EU institutions and agencies what measures they have in place to keep records of work-related text and instant messages, with a view to drawing up a list of good practises.

In a separate action, the Ombudsman [asked](#) eight EU institutions and agencies (the Commission, the Council, the Parliament, the European Chemicals Agency, the European Food Safety Authority, the European Medicines Agency, Frontex and the European Central Bank) what measures they have in place for documenting work-related text and instant messages.

The Ombudsman received access to document complaints related to a number of different EU institutions and bodies.



Tweet 4: European Ombudsman

Greater transparency would inform public debate about COVID-19 vaccine negotiations.

We urge the European Commission to now publish, at least, the list of the seven Member States in the negotiating team.

During [an inquiry](#) on access to the details of a contract the Commission had signed with a pharmaceutical company for purchasing COVID-19 vaccines, the Commission published redacted versions of the contract and similar contracts with other pharmaceutical companies. In the context of an Ombudsman inquiry, the European Insurance and Occupational Pensions Agency (EIOPA) [agreed](#) that future minutes of its Board of Supervisors will contain information on members' votes concerning decisions on regulatory standards.

## 2. Key topics

Another EU agency with important regulatory power, the European Banking Authority, [agreed](#) to release details of the votes of its Board of Supervisors concerning an investigation into a breach of EU law by national authorities with respect to the supervision of two specific banks.

Good progress was made in an [inquiry](#) into how Frontex processes public access requests via its online portal. The complainants raised issues in relation to Frontex's statement on copyright, retention periods for the documents as well as how Frontex's portal interacts with other online portals. The inquiry continued into 2022.

Unfortunately, the EU administration did not always follow the Ombudsman's proposals in access to document inquiries. The Ombudsman found [maladministration](#) after the Commission refused to grant access to information concerning used cooking oil imports. The Commission said that, while it collects the requested data, it does not produce documents extracting the information requested by the complainant and thus refused to follow a solution proposal made by the Ombudsman. The Ombudsman also found [maladministration](#) after the Commission refused to release documents related to the purchase of 1.5 million medical masks that did not meet the required quality standards. The Ombudsman noted the strong public interest in releasing such information.

In 2018, the Ombudsman launched a Fast-Track Procedure to deal rapidly with public access to documents complaints. This procedure was [reviewed in 2021](#), and showed excellent results, including:

- A significant decrease in processing times.
- An increase in the number of access to documents complaints.
- General stakeholder satisfaction with the Fast-Track procedure.

## 2.3. Ethical issues

A number of Ombudsman inquiries are about ensuring that the EU institutions implement the existing rules to ensure a high standard of ethics across the EU administration.

Following a complaint by a Member of the European Parliament, the Ombudsman [examined](#) the composition of the *High Level Forum on the proposed EU Capital Markets Union* (CMU). The Commission took into account recommendations by the Forum, which gathered senior industry executives, international experts and scholars, for its CMU Action Plan. During its own assessment of applicants to be appointed to act independently, the Commission found that five had interests that compromised, or could be perceived as compromising, their capacity to act independently and in the public interest. However, it then did not follow its own rules on managing these conflicts of interest. The Ombudsman found maladministration and proposed that any report by an expert group should also specify the types of members of the expert group.

Two civil society organisations submitted [complaints](#) concerning the participation of the Commission President and a Commission Vice-President in a video clip supporting the election campaign of a Croatian political party. The complainants questioned whether this was in line with the Commission's Code of Conduct for its members. In response to the Ombudsman's letter asking for the matter to be clarified, the Commission said it intended to draw up guidelines on how commissioners can participate in national election campaigns.

Following an Ombudsman [inquiry](#) related to travel expenses linked to an official trip to China, the European Economic and Social Committee in 2021 agreed to improve transparency around the expenses and allowances of its members by proactively publishing such information on its

## 2. Key topics

website. The additional information includes details about the rules regarding reimbursement and allowances, as well as information about specific events taking place abroad and their related expenses.



### Tweet 5: European Ombudsman

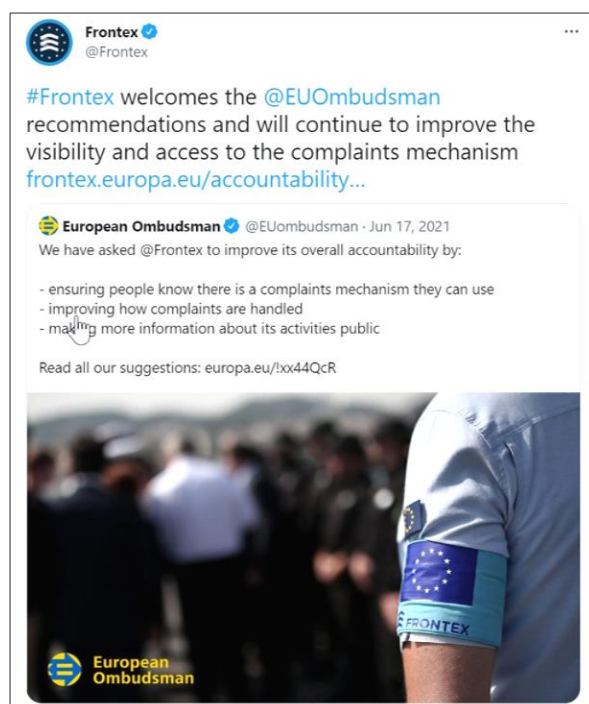
We welcome that the European Parliament – taking into account our inquiry into awarding a sustainable finance study to BlackRock – asked the European Commission to update the EU financial law to tackle possible conflicts of interest for policy-related contracts.

In April, the Commission reacted constructively to the Ombudsman's suggestions following an inquiry into its decision to award BlackRock Investment Management a contract to carry out a study in an area of financial and regulatory interest to the company. In its [response](#), the Commission said it is considering issuing additional guidance on conflicts of interest to assist its staff dealing with public procurement procedures. The Commission also said it is reflecting on whether to propose amendments to the Financial Regulation – the EU law governing how public procurement procedures financed by the EU budget are conducted – to include the obligation for tenderers to disclose potential conflicts of interests. The Ombudsman's findings were backed by the Parliament, which asked the Commission to update the Financial Regulation to tackle possible conflicts of interest for policy-related contracts.

## 2.4. Fundamental rights

In March, the Ombudsman opened an own-initiative [inquiry](#) into how the European Border and Coast Guard Agency (Frontex) complies with its fundamental rights obligations and ensures accountability in relation to its enhanced responsibilities. These greater responsibilities started in December 2019, with the entry into force of the new Frontex Regulation 2019/1896. The inquiry aims at clarifying matters relating to the accountability of Frontex 'joint operations', activities related to 'returns' of migrants and to migration support in screening at the EU's external borders.

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### Tweet 6: Frontex

Frontex welcomes the European Ombudsman's recommendations and will continue to improve the visibility and access to the complaints mechanism.

#### European Ombudsman:

We have asked Frontex to improve its overall accountability by:

- ensuring people know there is a complaints mechanism they can use,
- improving how complaints are handled,
- making more information about its activities public.

The inquiry follows a separate Ombudsman inquiry into Frontex's '[complaints mechanism](#)', in which the Ombudsman drew attention to delays by Frontex in implementing its new obligations concerning both the mechanism and the Fundamental Rights Officer. The Ombudsman inquiry team also identified shortcomings with the complaints mechanism that may make it more difficult for individuals to report alleged fundamental rights violations and seek redress. The Ombudsman made several practical proposals to strengthen the independence of the complaints mechanism and encourage people to use it. These included that public information about the mechanism should specify that making complaints about alleged fundamental rights abuses will not prejudice decisions on asylum.

Another key [inquiry](#) linked to fundamental rights focused on how the Commission ensures Croatian authorities respect fundamental rights in the context of border management operations. The complainant, Amnesty International, raised doubts about whether Croatia had set up a 'monitoring mechanism' to ensure that border management operations are fully compliant with fundamental rights and EU law. During the summer, Croatia announced that it had set up such a mechanism. The Ombudsman's overall findings will be published in early 2022.

The Ombudsman opened an own-initiative [inquiry](#) to look into how the European Commission monitors that European Structural and Investment funds are used to promote the right of persons with disabilities and older persons to independent living. The Ombudsman asked the Commission to reply to a series of questions and then carried out a targeted consultation of stakeholders.

The Ombudsman often uses information-gathering initiatives to focus attention on an issue without opening a formal inquiry. In one such [initiative](#), the Ombudsman asked the Commission to provide details on how it ensures respect for human rights in the international trade agreements the EU signs. The initiative aims to examine the use of 'human rights clauses' in these international trade agreements, as well as to look at how human rights are dealt with once trade agreements have entered into force. The request for information follows several Ombudsman inquiries in this area, including most recently an inquiry from 2020 into the Commission's failure to finalise an updated sustainability impact assessment before concluding



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the [EU-Mercosur trade deal](#). The Ombudsman's decision, published in March, found that the Commission should have concluded an updated assessment before the trade deal was agreed. The Ombudsman asked that, in future trade negotiations, such assessments be finished ahead of the final agreement.

Prompted by the Commission's announcement in April that it intends to propose rules on artificial intelligence (AI), the Ombudsman [wrote](#) to both it and the European Data Protection Supervisor (EDPS) to seek further information about the potential implications of the proposed new rules. The Ombudsman inquiry team then met with representatives from the Commission to discuss questions related to how the rules on AI might operate. Issues raised included what the Commission administration currently uses AI for, and how to ensure the future rules will take the public interest into account.

## 2.5. Accountability in decision making

Following up on previous work on accountability in EU decision making, the Ombudsman in November opened an [inquiry](#) into how the Commission ensures that its interactions with tobacco lobbyists are transparent. The Commission was asked to provide for inspection all documents related to interactions with tobacco lobbyists in 2020 and 2021, including requests for public access to documents concerning such interactions. The Ombudsman also asked to inspect any internal guidance that has been given to Commission staff.



### Tweet 7: European Ombudsman

We opened an inquiry into transparency of the European Commission's interactions with tobacco lobbyists, in line with the World Health Organization framework convention on tobacco control.

All departments should follow the lead on proactive transparency of the Commission's Directorate-General for Health and Food Safety and Directorate-General for Taxation and Customs Union.

The EU is a party to the Framework Convention on Tobacco Control (FCTC) of the World Health Organisation (WHO), according to which it must prevent the tobacco industry from having a negative impact on public health policies. Among other things, this requires the Commission be fully and proactively transparent about meetings with representatives of the tobacco industry. However, apart from DG SANTE and DG TAXUD, Commission departments do not proactively make public details on meetings that happen below the level of directors-general.

## 2. Key topics



### Tweet 8: European Ombudsman

Following a six months inquiry, we have made proposals to the European Centre for Disease Prevention and Control to enable greater public scrutiny and understanding of its work.

This is part of our wider monitoring of how EU institutions responded to COVID-19.

In reaction to the Ombudsman's [inquiry](#) examining the transparency of its response to the COVID-19 pandemic, the European Centre for Disease Prevention and Control (ECDC) put in place measures to improve the accountability of its decision making. These included making it easier for the public to follow the evolution of its scientific advice and to see the data underlying its scientific assessments. It also committed to more transparency around exchanges with international partners and to improving its communication with the general public.

The Ombudsman's [assessment](#) of the Council's response to the pandemic found that, for the initial months of the crisis, remote ministerial meetings did not meet the transparency standards that apply to in-person Council meetings in normal circumstances. However, the Ombudsman also noted that some of the practices adopted by the Council during this period improved accountability and asked that they continue. These included the wider use of written comments ahead of and after meetings of national civil servants, which increased documentation about Working Party discussions.

For people to be able to follow how decisions are made at the EU level, they need a repository of documents which they can request access to. To be meaningful and helpful, these public registers of documents should be up-to-date and complete. Following an [inquiry](#) by the Ombudsman, the European Union Agency for Law Enforcement Cooperation (Europol) agreed to improve and update its register of documents – including by creating a dedicated webpage for its register – to make it a more useful tool for the public.

The Ombudsman also looked into Frontex's public register of documents, following a [complaint](#) contending that it was not properly maintained. The Ombudsman set out a number of solution proposals to improve the register, which Frontex then agreed it would implement.

Concerns about the transparency of decision making in environmental matters continued to be a source of complaints in 2021.

In April 2021, the Ombudsman opened an [inquiry](#) into the Commission's role in assessing the sustainability of gas projects listed as projects of regional significance by the Energy Community (which brings together the EU, countries in the Western Balkans, in the Black Sea Region, and Norway). The complainant considered that the projects were not given an

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adequate sustainability assessment before being included on the list, as the methodology used was similar to one formerly used for assessing EU 'projects of common interest', which the Commission has since deemed to be inadequate.

Following a complaint by a group of civil society organisations, the Ombudsman opened an [inquiry](#) into how the Commission carried out a public consultation on the Sustainable Corporate Governance initiative, which aims to encourage companies to better manage sustainability issues in their operations. The complainants contended that, in reporting on the outcome of the consultation, the Commission did not properly take into account the views of all respondents to the consultation.

In June, the Ombudsman set out preliminary findings to the European Investment Bank (EIB) concerning the transparency of environmental information about projects its finances, both directly and indirectly.

The Ombudsman [suggested](#) that the EIB should make public much greater detail about the environmental implications of projects it finances. The Ombudsman asked the EIB to publish source documents that contain the facts, as well as the technical assumptions and calculations used when assessing the projects. For projects with a significant environmental impact, the Ombudsman also proposed that the EIB should prioritise enhanced proactive transparency, so that its monitoring reports of projects underway can be published rapidly.

It is clear that there will be high public interest in the EU's Recovery and Resilience Facility (RFF) – funds meant to be spent on helping the EU recover from the pandemic and address challenges such as the climate crisis. To this end, the Ombudsman [wrote](#) to the Commission asking it to anticipate the strong interest in its negotiations with Member States on their recovery and resilience plans. Noting the likelihood of access to document requests related to this matter, the Ombudsman suggested the Commission should provide more information on the relevant documents it holds.



## 3. Revised Ombudsman Statute



**(Photo 2) The European Ombudsman welcomed the revised statute, which endorses the Ombudsman's proactive inquiry powers and includes new safeguards to guarantee the independence of the Office.**

In June 2021, with a very large majority – 602 out of 692 votes cast – the Parliament adopted an updated statute for the Ombudsman's Office. The new statute codifies many of the Office's successful working practices over recent years. The Ombudsman will be able to launch own-initiative inquiries whenever she finds grounds, in line with the treaty. The strong approval of the new statute can be seen as a validation of the Office's work in handling citizens' complaints and conducting inquiries.

It takes into account the new legal basis in the Lisbon Treaty, and is a Regulation of the Parliament rather than a Decision. The Statute was the first piece of legislation under the Lisbon Treaty that is based on the Parliament's right of initiative. The revised statute provides a strengthened legal framework for the Office and introduces new safeguards that further guarantee its independence, including an adequate budget to support the Office's activities. There is a new cooling-off period of two years for politicians, including Members of the European Parliament, who want to become candidates for election as European Ombudsman. This will help protect the independence of the Office, which is crucial for its treaty-based role.

The revised statute retains the Ombudsman's strong inquiry powers, including that institutions must provide the Ombudsman with any information necessary for her inquiries. Where appropriate, in relation to an inquiry, the Ombudsman may be heard before the Parliament, on her own initiative or at the request of the Parliament.

The Office is currently updating its implementing provisions to the Statute which detail the Office's working procedures.

## 4. 20 years of Regulation 1049/2001

Transparency and access to documents has long been a priority for the Ombudsman, and accounts for around one-quarter of the inquiries the Office conducts. The Ombudsman serves as a redress mechanism for those denied access to EU documents, which gives the Office considerable expertise into how this fundamental right is applied in practice by the EU administration.



**(Photo 3) High-level panel discussion on the future of access to EU documents at the Residence Palace in Brussels.**

2021 marked the twentieth anniversary of the coming into force of the EU 'transparency law' (Regulation 1049/2001), which gave concrete expression to the right of public access to EU documents and significantly increased the accountability of the EU administration. Coinciding with this, the Ombudsman made access to documents a special focus for the Office throughout the year.

This culminated in a public conference, which took place on 15 November in Brussels – [Access to EU documents: what next?](#) The conference, which took place in 'hybrid' format, was divided into two parts: a high-level panel considering the future of access to document rules and an expert panel looking into the experiences people have when they request documents.



**(Photo 4) Věra Jourová, European Commission Vice-President for Values and Transparency and Emily O'Reilly, European Ombudsman.**

For the high-level panel, European Ombudsman, Emily O'Reilly was joined by Věra Jourová, European Commission Vice-President for Values and Transparency, Heidi Hautala, European Parliament Vice-President and Reijo Kemppinen, Director-General for Communication and Information in the General Secretariat of the Council. In order to prepare the conference, the Ombudsman carried out an [ad hoc survey](#) of some stakeholders on their experience requesting access to EU documents.

Earlier in the year, the Ombudsman carried out an initiative to find out how the EU institutions, bodies, offices and agencies make the public aware of the right of public access to documents. The initiative resulted in a [guide to EU institutions](#) on what policies and practices they should have in place to give effect to the right of public access, which was published on the day of the conference (15 November).

A key issue, raised during the conference and through complaints, is how the EU administration deals with text and instant messages and other new technologies in the context of its transparency obligations. In July, the Ombudsman [launched](#) a strategic initiative into how the administration records text and instant messages sent/received by staff members in their professional capacity. [The initiative](#) aims to take stock of the current rules and practices on record keeping concerning these messages, with a view to identifying good practices within the EU administration.



## 5. Award for Good Administration



(Photo 5) Moderator Shada Islam with European Ombudsman Emily O'Reilly during the digital Award ceremony.



(Photo 6) The Ombudsman handed the overall Award to Stefano Sannino, Secretary General of the EU External Action Service (EEAS) and Paraskevi Michou, Director-General for Civil Protection & Humanitarian Aid (ECHO) during a follow-up ceremony in the Citizen's Garden in Brussels.

## 5 Award for good administration

The Ombudsman Award for Good Administration 2021 honoured the extraordinary efforts to help repatriate over half a million EU citizens stranded around the world due to the pandemic.

The joint winning projects were carried out by staff in the Commission's Directorate-General for Civil Protection and Humanitarian Aid (DG ECHO) and the European External Action Service (EEAS).

The overall winners and those in various categories were announced during a digital ceremony in June, which began with a video address by Commission President Ursula von der Leyen.

Speaking about the effects of COVID-19 on both the internal and external work of the EU administration, Ombudsman O'Reilly noted that *"many of the submitted projects showed the great lengths EU staff went to in order to help citizens during the pandemic"*.

In September, there was a short follow-up ceremony in the Citizens' Garden in Brussels, at which the prizes were handed over in person.

The biennial Award – introduced by Emily O'Reilly in 2017 – recognises actions by the EU public administration that have a visible and direct positive impact on the lives of people across Europe and beyond. Prizes in four categories were also awarded.

The nominations were assessed by an independent advisory board and the winners were chosen by the Ombudsman.

## 6. Complaints and inquiries: how we help the public

The European Ombudsman helps people, businesses and organisations facing problems with the EU's administration by dealing with the complaints they submit, but also by seeking to promote good administrative practice by proactively identifying broader systemic issues with the EU institutions.

The Ombudsman is constantly seeking to improve internal procedures, with a view to ensuring the Office deals with inquiries in the most efficient manner and complainants have an optimal experience. The streamlined Inquiries Directorate, which was established in 2020, has made further improvements to this end. This has included honing expertise and best practices through thematic inquiries teams, which has helped further improve the consistency and efficiency of Ombudsman inquiries.

While hybrid-working procedures remained in place throughout 2021, the Ombudsman's online complaints system meant that there was continuity in this core area of the Office's work. The number of complaints dealt with by the Office increased, compared to 2020.

Further improvements were introduced regarding how Ombudsman inquiries are presented and published online, with a view to making it easier for the public to follow the Office's work. A new '[Top inquiries' section](#) on the website puts a focus on Ombudsman inquiries with a wider public importance. A new section was introduced covering [the Ombudsman's work on public access to documents](#). The search functionality on the website was also improved.

The Office's diverse team of case handlers, and the website, reflect the Ombudsman's commitment to communicate with those seeking assistance in all 24 official languages of the EU.

While the Ombudsman is not always in a position to inquire into all complaints received, the Office nonetheless tries to help all those who seek assistance, for example by providing advice on other possibilities for redress.

### 6.1. Type and source of complaints

#### 6.1.1. Overview of complaints and strategic inquiries

The Ombudsman may open an inquiry only into complaints that are within her mandate and have fulfilled the necessary 'admissibility criteria', such as having previously tried to resolve the matter directly with the institution involved. The new organisational structure has led to further improvements in how the Ombudsman deals with complaints, reducing the time it takes to process complaints and complete inquiries.

The themes of the Office's work derive from the Ombudsman's mandate and the complaints received, which account for most cases. 2021 marked the twentieth anniversary of the coming into force of the EU "transparency law" (Regulation 1049/2001). Coinciding with this, the Ombudsman made access to documents a focus for the Office throughout the year. As with previous years, transparency remains the leading topic of complaints, and is also a priority for the Ombudsman's strategic work.

## 6 Complaints and inquiries: how we help the public

	<b>Advice, complaints and inquiries in 2021</b>
<b>20 536</b>	<b>People helped</b>
17 060	Advice given through the Interactive Guide on the Ombudsman's website
2 166	New complaints handled
1 310	Requests for information replied to by the Ombudsman's services
<b>338</b>	<b>Inquiries opened</b>
332	Inquiries opened on the basis of complaints
6	Own-initiative inquiries opened
<b>305</b>	<b>Inquiries closed</b>
300	Complaint-based inquiries closed
5	Own-initiative inquiries closed

In addition to the Ombudsman's core work on complaints, the Ombudsman also conducts wider strategic inquiries and initiatives into systemic issues with EU institutions. In line with the Ombudsman's ['Towards 2024' strategy](#), 2021 saw an increase in the strategic work of the Ombudsman, with a greater number of inquiries and initiatives opened on a diverse range of issues.

## Topics of strategic work in 2021

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### Strategic inquiries

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- How the European Commission manages 'revolving door' moves of its staff members
- The transparency of the European Commission's interactions with representatives of the tobacco industry
- How the European Border and Coast Guard Agency (Frontex) complies with its fundamental rights obligations and ensures accountability in relation to its enhanced responsibilities
- How the European Defence Agency handled the application by its former Chief Executive to take on a senior position at Airbus
- How the European Commission monitors EU funds used to promote the right of persons with disabilities and older persons to independent living
- The European Investment Bank holding certain personal information of job applicants before recruitment decision

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### Strategic initiatives (requests for clarification, not formal inquiries)

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- How the EU institutions, bodies, offices and agencies record text and instant messages sent/received by staff members in their personal capacity
- Artificial intelligence and the EU administration
- The EU administration's duty to inform the public about how to exercise the right of public access to EU documents
- The transparency of the EU portal for managing tenders for contracts awarded by EU institutions
- The European Commission's transparency obligations in the context of the forthcoming review of EU tobacco legislation
- How the European Commission makes available information about meetings between commissioners and organisations or self-employed individuals
- How the European Commission ensures respect for human rights in the context of international trade agreements



**National origin of complaints registered and inquiries opened by the European Ombudsman in 2021**

Country	Number of complaints registered	Number of inquiries opened
Spain	405	25
Germany	222	47
Belgium	190	70
Poland	170	9
Italy	146	34
France	112	17
Portugal	86	7
Greece	69	13
Hungary	63	3
Netherlands	57	13
Bulgaria	54	2
Romania	44	11
Austria	43	10
Czech Republic	37	2
Slovakia	35	3
Ireland	34	9
Finland	32	6
Latvia	29	2
Sweden	28	4
Denmark	25	5
Croatia	24	4
Lithuania	22	6
Cyprus	22	1
Slovenia	20	1
Luxembourg	19	8
Malta	9	2

## 6 Complaints and inquiries: how we help the public

Estonia	4	0
Other Country (including UK)	181	18
Not Known	10	0
<b>Total</b>	<b>2 192</b>	<b>332</b>

### 6.1.2. Complaints outside the Ombudsman's mandate

In 2021, the European Ombudsman processed over 1 400 complaints that did not fall within her mandate, mostly because they did not concern the work of the EU administration. Over 40% of such complaints came from Spain, Poland and Germany.

For the most part, people approached the Ombudsman with issues concerning health care, equal treatment or discrimination, and consumer protection, as well as complaints concerning the COVID-19 pandemic. These out of mandate complaints primarily related to problems encountered with national, regional or local public bodies as well as national or international courts (such as the European Court of Human Rights). There was also a large number of complaints concerning the private sector. Other out of mandate complaints concerned the political or legislative work of the EU institutions.

The Ombudsman replied to all those seeking help in the language of their complaint or of their preference. The replies clarified the Ombudsman's mandate and, as far as possible, advised complainants what other bodies could help. With the complainant's agreement, the Ombudsman also transferred complaints to suitable members of the European Network of Ombudsmen (ENO).

Where complainants were unhappy with specific EU legislation, the Ombudsman generally advised them to turn to the European Parliament's Committee on Petitions. Complainants who raised other issues, including the implementation of EU law, were referred to the European Commission, national or regional ombudsmen, or to EU networks such as Europe Direct and Solvit.

#### Number of complaints 2017-2021

	Complaints outside the mandate of the European Ombudsman	Complaints inside the mandate of the European Ombudsman	<b>Total</b>
<b>2017</b>	1 430	751	<b>2 181</b>
<b>2018</b>	1 300	880	<b>2 180</b>
<b>2019</b>	1 330	871	<b>2 201</b>
<b>2020</b>	1 420	728	<b>2 148</b>
<b>2021</b>	1 437	729	<b>2 166</b>

## 6.2. Against whom?

**Inquiries conducted by the European Ombudsman in 2021 concerned the following institutions**

208	European Commission	61.5%
16	European External Action Service	4.7%
13	European Parliament	3.8%
13	European Personnel Selection Office	3.8%
11	European Border and Coast Guard Agency	3.3%
8	European Medicines Agency	2.4%
7	Council of the European Union	2.1%
6	European Anti-Fraud Office	1.8%
34	Other EU Institutions or bodies	10.1%
22	Other EU Agencies	6.5%

(1) including ECB (0.9%), EIB (0.9%), EUIPO (0.9%), and ESMA (0.9%).

(2) including EISMEA (1.2%) and ENISA (0.9%).

## 6.3. About what?

**Subject matter of inquiries closed by the European Ombudsman in 2021**

Transparency and accountability (e.g. access to information and documents)	89	29%
Culture of service	80	26%
Proper use of discretion (including in infringement procedures)	56	18%
Respect for procedural rights	37	12%
Respect for fundamental rights	34	11%
Recruitment	31	10%
Good management of personnel issues	27	9%
Other	12	4%
Sound financial management	11	4%
Public participation in EU decision making	4	1.3%
Ethics	3	1%

## 6 Complaints and inquiries: how we help the public

Whistleblowing	1	0.3%
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Note: In some cases, the Ombudsman closed inquiries with two or more subject matters. The above percentages therefore total more than 100%.

## 6.4. Results achieved

### Action taken by the European Ombudsman on new complaints dealt with in 2021

958	Advice given or case transferred to another complaints body	44.2%
876	Reply sent to inform the complainant that no further advice could be given	40.5%
332	Inquiry opened	15.3%

### Evolution in the number of inquiries by the European Ombudsman

Year	Inquiries opened	Inquiries closed
2012	465	390
2013	350	461
2014	342	400
2015	261	277
2016	245	291
2017	447	363
2018	490	545
2019	458	560
2020	370	394
2021	338	305

**Results of inquiries closed by the European Ombudsman in 2021**

Settled by the institution, solutions achieved, solutions partly achieved, suggestions accepted by the institution	170	55.7%
No maladministration found	109	35.7%
No further inquiries justified	27	8.9%
Maladministration found	4	1.3%
Other	3	1%

Note: In some cases, the Ombudsman closed inquiries on two or more grounds. The above percentages therefore total more than 100%.

**Length of inquiry of cases closed by the European Ombudsman**

<b>in 2013</b> <b>(13 months on average)</b>	<b>in 2021</b> <b>(less than 4 months on average)</b>	
101 (22%)	200 (65%)	Cases closed within <b>3 months</b>
171 (37%)	86 (28%)	Cases closed within <b>3 to 12 months</b>
65 (14%)	17 (6%)	Cases closed within <b>12 to 18 months</b>
124 (27%)	2 (1%)	Cases closed after <b>more than 18 months</b> <sup>1</sup>

## 6.5. Impact and achievements

One of the overarching goals of the European Ombudsman is to achieve tangible improvements for complainants and the public in the EU administration. The Ombudsman achieves this by making proposals in the form of solutions, recommendations and suggestions. The Ombudsman can also promote improvement through strategic initiatives, which are not formal inquiries. She may also prompt an institution to settle a matter even before a formal solution proposal or recommendation is made.

### 6.5.1. Acceptance rate

The acceptance rate is the percentage of positive replies to the total number of proposals (solutions, recommendations and suggestions) made by the Ombudsman. As the Ombudsman gives institutions up to six months to follow up on suggestions made in her decisions closing inquiries, the acceptance rate for 2021 covers cases closed in 2020.

<sup>1</sup> Some complex cases require several rounds of consultations with the complainant and the institution concerned.

## 6 Complaints and inquiries: how we help the public

In 2020, the EU institutions cooperated satisfactorily with the Ombudsman in 81% of instances. This rate represents an improvement on the previous year<sup>2</sup>.

<b>2018</b>	<b>77%</b>
<b>2019</b>	<b>79%</b>
<b>2020</b>	<b>81%</b>

Overall, the EU institutions reacted positively to 29 out of the 36 proposals the Ombudsman made to correct or improve their administrative practices. Out of the 12 institutions to which the Ombudsman made proposals, 10 complied fully with all solutions, suggestions and recommendations. Of the remaining two institutions, the Commission complied with 16 of the 22 proposals made by the Ombudsman, while the Council complied with one of the two proposals made by the Ombudsman.

<sup>2</sup> Until 2020, the *Putting it Right?* report, gave an account of how the EU institutions responded to the Ombudsman in cases closed in the previous year. Following the adoption of Ombudsman's new Statute in 2021, this assessment is now included in the Annual Report.

### 6.5.2. Broader impact

The acceptance rate captures responses from the institutions to proposals at a particular point in time and does not fully capture the impact of the Ombudsman's work over time.

The Ombudsman's investigations can draw attention to systemic issues, and the resulting positive changes are not always reflected in the yearly figures.

A good example of this is Ombudsman's inquiry into corporate sponsorship of presidencies of the Council of the EU. In response to the Ombudsman's findings, the Council did eventually agree guidelines on corporate sponsorship for Member States holding these six-month presidencies. The inquiry led to improved transparency around this issue as Member States holding the Presidency started to list their corporate sponsorship on their official presidency websites, allowing Parliament and media to monitor the issue.

Impact can also be achieved by heightening debate around a topic. The work of the Ombudsman, together with Parliament and many others, can have an important 'deterrent effect'. Institutions are aware that administrative action falling short of the high standards the public expects might give rise to an Ombudsman inquiry or to wider public scrutiny.

A specific example of this concerns the issue of the participation of Members of the European Commission in national election campaigns. The Ombudsman received two complaints related to the participation by the Commission President and a Commission Vice-President in a campaign video for a Croatian political party. While the Ombudsman did not find grounds to open an inquiry, she asked the Commission to clarify how the Code of Conduct is applied in the context of election campaigns. In response, the Commission announced that it would draw up new guidelines on how commissioners can participate in national elections.

## 7. Communication and cooperation

### 7.1. Communication



**(Photo 7) Nini Tsiklauri addressing the audience during the European Youth Event.**

The Office continued its efforts to promote the work of the European Ombudsman to the widest possible audience. Targeted and innovative communication was used to raise public awareness of specific inquiries and on general issues, such as transparency and ethics, as well as about the Ombudsman's role in promoting high accountability standards for the EU administration.

The website continued to evolve as a dynamic content hub for the Ombudsman's work, making it as simple as possible for the public to find relevant inquiries, latest news updates as well as explanations of key issues.

A new '[Top inquiries' section](#) was introduced on the website, which focuses on inquiries with a wider public importance. The inquiries are listed based on the latest updates and using short case pages with teaser texts as entry points for those seeking information on an inquiry. The search functionality on the website was improved, making it easier for visitors to find the documents they are searching for.

New sections were introduced on the Ombudsman's website, covering [the Office's work on public access](#) to EU documents, as well as on how to [access to Ombudsman documents](#). The focus on access to documents was complemented by a communication campaign as well as a scrollable [web story](#) and a short explainer [video](#).



For the first time, the Ombudsman's Annual Report's from 2020 was presented as a [web story](#), making it easy to see what the main areas of Ombudsman work are and where the Office had the most impact.

The Ombudsman presented the work of the Office during the annual press conference in May. During the press conference, the Ombudsman announced the opening of a broad inquiry into how the Commission handles 'revolving doors' (see above), and presented the major ongoing and recently-completed inquiries.

To spread the word about the winners of the Award for Good Administration and to encourage the sharing of good ideas and practices, a social media campaign around the award ceremony was followed by a separate visual [representation](#) of the winning projects.

The Ombudsman took part in the [European Youth Event](#) (EYE2021) in Strasbourg on 8 October, which was organised as part of the consultation process for the [Conference on the Future of Europe](#). In a debate moderated by author and activist Nini Tsiklauri, the Ombudsman answered questions from young people about the Office's work, as well as on issues such as transparency and democracy, and the future of the EU.



**(Photo 8) Several participants took the floor to talk about what the Union meant for them, emphasizing in particular the importance of upholding the rule of law. They also spoke about the importance of good communication by the EU institutions and what the EU can do for younger generations.**

In 2021, similar to the previous year, the fastest-growing social media account was Instagram (46% growth, which equals to 1 195 new followers). On LinkedIn, the number of followers increased by 24% (+ 1 148), while on Twitter, where the Ombudsman has the largest audience amongst all social media channels, the number of followers reached 31 300 in December 2021, which represented a 7% increase (+ 2 140).

Finally, the Ombudsman and staff members continued their outreach activities by giving interviews to the press, speaking at major academic and legal conferences and speaking to visitor groups.



**(Photo 9) The Ombudsman with journalist Christine Boos in the summer of 2021. (© Anka Wessang)**

## 7.2. Relations with EU institutions

### 7.2.1. European Parliament

The excellent relations between Ombudsman Emily O'Reilly and the Parliament continued to be consolidated in 2021. Early in the year, the Ombudsman addressed a plenary session of the Parliament and throughout the year she and members of her staff attended committee meetings to present the Ombudsman's work on specific inquiries. The Ombudsman met regularly with Members of Parliament across the political spectrum either via video or in person in Brussels and Strasbourg. Due to the pandemic, the handover of the Ombudsman's Annual Report 2020 to the European Parliament President took place digitally on 6 September 2021.

### 7.2.2. Committee on Petitions

The Committee on Petitions of the European Parliament is part of the European Network of Ombudsmen and is the parliamentary committee in charge of relations with the European Ombudsman. Strong collaboration between the two bodies is important to increase the

democratic accountability of the EU institutions. Throughout the year, the Ombudsman received solid support for her work from the Committee and its Chair, Dolors Montserrat, with whom she met regularly. The Ombudsman and her staff participated in Committee meetings on topics of common interest and several resolutions by the Committee referred to Ombudsman inquiries, particularly in relation to the transparency and accountability of the EU administration in the context of COVID-19.

### 7.2.3. European Commission

The European Commission is the largest EU institution. The scope of its work as the EU's executive branch means that, proportionally, a majority of the complaints received by the Ombudsman concern the Commission's work. The working relationship between the European Ombudsman and the Commission continued to be very constructive in 2021. Commission Vice-President Jourová spoke at a conference organised by the Ombudsman in November on access to documents (see above) – a matter on which the Ombudsman receives many complaints – and announced that the Commission would work to improve rules in the area. There were regular contacts at service level between the two institutions, allowing staff to maintain constructive relations.



Tweet 9: Věra Jourová

I welcome the initiative of the European Ombudsman on public access to documents.

The European Commission fully supports a high level of transparency and access to documents within the European institutions. We aim at a revision of the existing rules to fully bring them in line with reality.

### 7.2.4. Other institutions, agencies and organisations

Relations with different parts of the EU administration is an integral part of the Ombudsman's strategy 'Towards 2024'. A long-lasting and positive impact on the EU administration can only be achieved through close cooperation. The Ombudsman upholds close relations with many EU institutions, bodies, and agencies. In 2021, the European Ombudsman met, among others, the President of the European Court of Justice, the European Chief Prosecutor, the Director of the European Agency for Fundamental Rights (FRA), the Chairperson and the Executive Director of the European Banking Authority (EBA), as well as a member of the European Court of



Auditors. The Ombudsman also maintains good relations with civil society and international organisations. She met the Secretary-General of the OECD and her Office is now part of the OECD's informal Network on Transparency and Accountability. Ombudsman staff spoke at events organised by the European Anti-Fraud Office (OLAF), the European Law Academy (ERA) and the Meijers Committee, a Dutch research network on EU law.

### 7.2.5. UN Disability Rights Convention

As a member of the [EU Framework for the UN Convention on the Rights of persons with Disabilities \(UN CPRD\)](#), the Ombudsman protects, promotes, and monitors the EU administration's implementation of the Convention. In 2021, the Framework was chaired by the European Parliament. The Framework followed closely the developments concerning the EU Strategy for the Rights of Persons with Disabilities 2021-30 to which the Framework contributed. It also started preparations for the EU review of the implementation of the CRPD Committee's concluding observations.

Following up on two inquiries – closed in [2019](#) and [2020](#) respectively – concerning how EU funds are spent in relation to social care institutions, the Ombudsman opened an own-initiative inquiry into how the Commission monitors EU funds used to promote the right of persons with disabilities and older persons to independent living. The Ombudsman is currently assessing the Commission's [reply](#), having also consulted organisations involved in the rights of persons with disabilities and older persons.

As management of the European Structural and Investment Funds is shared between the Commission and national authorities, the Ombudsman asked members of the European Network of Ombudsmen (ENO) for input on the matter. The Ombudsman also held a webinar with members of the ENO to discuss institutional care, the use of funds, and lessons learned from the COVID-19 pandemic.

In June 2021, the Ombudsman closed a [strategic initiative](#) on how the Commission accommodates the special needs of staff members with disabilities in the context of COVID-19. Based on the Commission's response to the pandemic and expert input, including from the European Disability Forum and the EU Fundamental Rights Agency, the Ombudsman drew up an indicative list of best practices for accommodating the needs of persons with disabilities during emergencies.

The Ombudsman received a [complaint](#) concerning the European Commission's refusal to grant, under its rules, an increased child allowance to a staff member with a child with a disability. The Ombudsman opened an inquiry and invited the Commission to reply to the complaint and to a set of specific questions.

The Office presented its work related to the rights of persons with disabilities at several events throughout the year, including one organised by the European Disability Forum.

## 7.3. European Network of Ombudsmen

The European Ombudsman sought to strengthen the cooperation and working methods of the European Network of Ombudsmen (ENO), which is an informal network that the European Ombudsman coordinates. The ENO consists of around 100 offices in 36 European countries and also includes the European Parliament's Committee on Petitions.

In 2021, the European Ombudsman sought to expand the role of the ENO in capacity building and sharing best practice. To this end, three targeted webinars were organised for experts in the offices of ENO members, which included the participation of experts from the EU administration. These webinars focused on different topics: artificial intelligence and e-government in public administrations; Frontex's complaints mechanism and the monitoring of forced returns; and institutional care, the use of EU funds and lessons from the pandemic.



Tweet 10: European Ombudsman

The European Network of Ombudsmen is meeting today to discuss the challenges posed by artificial intelligence and e-government in public administrations.

The European Ombudsman continued her 'parallel work' with the ENO in 2021. National ENO members were consulted and involved in the European Ombudsman's own-initiative inquiry on how the European Border and Coast Guard Agency (Frontex) deals with complaints about alleged fundamental rights breaches through its complaints mechanism. They were also consulted and involved in the own-initiative inquiry on how the European Commission monitors EU funds used to promote the right of persons with disabilities and older persons to independent living.

Through the 'query' procedure, the European Ombudsman also assists ENO members in obtaining expert replies from the relevant section of the EU administration about EU issues that have arisen during their inquiries. In 2021, query topics included eligibility for the EU Digital COVID Certificate and Spain's obligations concerning nature and biodiversity protection.

The Ombudsman had meetings with national and regional ombudsmen throughout the year.



**(Photo 10) Ombudsman met Werner Amon, Secretary General of the International Ombudsman Institute (IOI), in Vienna to discuss current issues for ombudsman institutions.**

#### **Complainants advised to contact other institutions and bodies by the European Ombudsman in 2021 and complaints transferred**

<b>National administrations and other organisations</b>	<b>292</b>	<b>31%</b>
<b>Member of the European Network of Ombudsmen</b>	<b>473</b>	<b>49%</b>
National or regional ombudsman or similar body	402	42%
European Parliament's Committee on Petitions	71	7%
<b>European Commission</b>	<b>127</b>	<b>13%</b>
<b>SOLVIT</b>	<b>35</b>	<b>4%</b>
<b>Other EU institutions, bodies or agencies</b>	<b>31</b>	<b>3%</b>
	<b>958 in total</b>	

## **7.4. Europa Prize – Flensburg University**

In November, the Ombudsman received the University of Flensburg's 'Europa Prize', awarded in recognition of her work to improve the accountability and transparency of the EU administration. In her acceptance [speech](#), the Ombudsman spoke about the importance of upholding the rule of law.

*"I attempt to make sure that EU institutions match their rhetoric about the rule of law and democratic values and accountability and transparency to their actions in their dealings with citizens. (B)ad acts, even small unremarkable ones, that go against the values that the EU administration is obliged to uphold, drain that precious, fragile democratic resource and allow bad actors in to play their undemocratic games", said the Ombudsman in her speech.*



Tweet 11: Silvia Bartolucci

Beautiful ceremony for the Europa-Prize to the European Ombudsman O'Reilly for her work.

## 8. Resources

### 8.1. Budget

The Ombudsman's budget is an independent section of the EU budget. It is divided into three titles. Title 1 covers salaries, allowances, and other expenditure related to staff. Title 2 covers buildings, furniture, equipment, and miscellaneous operating expenditure. Title 3 covers the expenditure resulting from general functions that the institution carries out. In 2021, budgeted appropriations amounted to EUR 12 501 836.

With a view to ensuring the effective management of resources, the Ombudsman's internal auditor regularly checks the internal control systems and the financial operations that the Office carries out. As is the case with other EU institutions, the European Court of Auditors also audits the Ombudsman.

### 8.2. Use of resources

Every year, the Ombudsman adopts an [Annual Management Plan](#), which identifies concrete actions that the office expects to take to give effect to the objectives and priorities of the Ombudsman's five-year strategy '[Towards 2024](#)'. The 2021 Annual Management Plan is the first one to be based on this new strategy.

The Ombudsman has a highly qualified multilingual staff. This ensures that the Office can deal with complaints in the 24 official EU languages and raise awareness about the Ombudsman's work throughout the EU. Building upon its experience in 2020, the Office in 2021 continued to respond positively and quickly to the challenges posed by the COVID-19 pandemic. It adopted a modern hybrid-work policy to benefit from the new digital working environment while ensuring high efficiency and staff well-being.

In 2021, there were 73 posts in the Ombudsman's establishment plan, in addition to which, there was an average of six contract agents working with the Office, while 16 trainees gained work experience over the course of the year.



**(Photo 11) Marie-Pierre Darchy, Director for Administration.**

In June 2021, the Ombudsman completed the reorganisation of the Office with the creation of a Directorate for Administration. Marie-Pierre Darchy was appointed as Director for Administration following an open recruitment process. The new entity is responsible for all matters related to the institution's administration, human resources, budget, buildings, IT and records management.



# How to contact the European Ombudsman

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Instagram: [instagram.com/euombudsman](https://www.instagram.com/euombudsman)

LinkedIn: [linkedin.com/company/272026](https://www.linkedin.com/company/272026)

YouTube: [youtube.com/eotubes](https://www.youtube.com/eotubes)

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