

# Peppol

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## OpenPeppol AISBL 2023 Operational Plan and Budget

15<sup>th</sup> General Assembly  
Background Document for Vote 6

Status: Final  
Published: 2023.05.16

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## Table of Contents

<b>1</b>	<b>Introduction to this document and Voting Item 6</b>	<b>5</b>
<b>2</b>	<b>Retrospective of 2022 – General Direction</b>	<b>5</b>
2.1	Growth of the Association	5
2.1.1	Increase of Membership and Usage	5
2.1.2	Expansion into new Territories	6
2.1.3	Expansion into new Domains	6
2.2	Implementation of the Peppol Interoperability Framework	7
2.2.1	Migration to the new Peppol Agreements	7
2.2.2	Implementation of the new governance policies and procedures	7
2.3	Innovation	8
2.3.1	Continuous Transaction Controls (CTC)	8
2.3.2	Peppol International Invoicing (PINT)	8
2.3.3	Cooperation with innovators	8
2.4	Market Development	9
2.4.1	Branding and communication	9
2.4.2	Stakeholder engagement and recruitment	9
2.5	Operational Capacity and Capability	10
2.5.1	Organisational capacity	10
2.5.2	Tools and Services	10
<b>3</b>	<b>Operational Plan for the OpenPeppol AISBL</b>	<b>11</b>
3.1	A new approach	11
3.2	Outline	11
3.3	Growth of the Association	12
3.3.1	Parameters and metrics of growth	12
3.3.2	Regional goals	12
3.3.3	Extended Use of the Peppol Network	16
3.4	Revenue model for the Association	17
3.5	Organisational Capacity and Capability	17
3.5.1	Core services and procedures	17
3.5.2	Core Infrastructure	18

3.5.3	Market Development activities to support growth .....	18
3.5.4	Policy and Governance.....	19
3.5.5	Administration and execution.....	20
<b>4</b>	<b>Operational Plan for the Domain Communities.....</b>	<b>20</b>
4.1	eDelivery Community (eDEC) .....	20
4.1.1	Retrospective of 2022 – eDEC .....	20
4.1.2	Plans for 2023 – eDEC .....	21
4.2	Post-Award Community (PoAC).....	21
4.2.1	Retrospective of 2022 – PoAC .....	21
4.2.2	Plans for 2023 – PoAC .....	21
4.3	Pre-Award Community (PrAC) .....	22
4.3.1	Retrospective of 2022 – PrAC .....	22
4.3.2	Plans for 2023 – PrAC .....	23
4.4	Continuous Transaction Control Community (CTCC) .....	24
4.4.1	Retrospective of 2022 – CTCC .....	24
4.4.2	Plans for 2023 – CTCC.....	25
<b>5</b>	<b>Operational Plan for the Stakeholder Communities .....</b>	<b>26</b>
5.1	Peppol Authority Community (PAC).....	26
5.1.1	Retrospective of 2022 – PAC .....	26
5.1.2	Plans for 2023 – PAC .....	26
5.2	Service Provider Community (SPC).....	27
5.2.1	Retrospective of 2022 – SPC .....	27
5.2.2	Survey on Service Provider Community work 2022.....	27
5.2.3	Plans for 2023 – SPC .....	28
5.3	End User Community (EUC) .....	29
5.3.1	Retrospective of 2022 – EUC .....	29
5.3.2	Plans for 2023 – EUC .....	29
<b>6</b>	<b>Budget 2023.....</b>	<b>31</b>
6.1	Introduction .....	31
6.2	Budget Overview.....	31
6.2.1	Income Considerations .....	32

6.2.2	Expenditure Considerations.....	33
6.3	Detailed descriptions, clarifications, and comments.....	33
<b>7</b>	<b>Vote 6 – Decision Item:.....</b>	<b>35</b>

## 1 Introduction to this document and Voting Item 6

The 15<sup>th</sup> OpenPeppol AISBL General Assembly (GA15), gathered online on June 8<sup>th</sup>, 2023, is kindly requested to approve the 2023 Operational Plan and Budget of OpenPeppol AISBL under Voting Item 6, which is item 4 in the GA15 agenda.

This background document provides a consolidated overview of the following topics, each including a retrospective of the 2022 achievements and proposed 2023 activities:

- Operational Plan for the OpenPeppol AISBL
- Operational Plan for the OpenPeppol Domain Communities
- Operational Plan for the OpenPeppol Stakeholder Communities
- Budget for the OpenPeppol AISBL
- Vote 6 Decision Item for Approval of the 2023 Operational Plan and Budget

## 2 Retrospective of 2022 – General Direction

In the following sections, the Secretary General and the Managing Committee provide an account and appraisal of what was achieved during the year 2022, compared with the goals and priorities approved by the 14<sup>th</sup> General Assembly that took place on April 5<sup>th</sup>, 2022.

The following priorities were set for 2022, with several objectives and activities that are expected to be in the scope of 2023 Operational Plan:

1. Growth of the Association
2. Implementation of the Peppol Interoperability Framework
3. Innovation
4. Market development
5. Operational capacity and capability

### 2.1 Growth of the Association

#### 2.1.1 Increase of Membership and Usage

In 2022 both market consolidation and old member clean-up continued, as had been anticipated. A net growth of 20 members was seen in 2022, the lowest ever yearly growth as both an absolute amount and as a percentage of total membership.

On the other hand, the re-signing of all Service Provider Agreements and Peppol Authority Agreements that was completed by July 1<sup>st</sup>, 2022, did not result in a significant drop in membership – that risk did not materialise as most Service Providers and all Peppol Authorities remain committed to the Association.

In Europe, growth has slowed and trending towards levelling off. Government mandates have a direct effect, as shown by Luxembourg that is the leading European country in membership growth.

In Asia-Pacific country membership has stabilised in the established countries but is showing good growth in Japan, the latest country to join OpenPeppol.

The Reporting mechanism was not established in 2022, therefore the ability to measure network usage remains limited. The number of receivers on the Peppol Network grew moderately.

### **2.1.2 Expansion into new Territories**

In 2022, a Peppol Authority was established in Finland but not yet in Luxembourg, even though a mandate of Peppol for B2G has been put in place.

No new Peppol Authorities have been established outside Europe, but Malaysia has re-confirmed their interest (now expecting to be ready to introduce Peppol and Peppol CTC in late 2023) and potential prospects have appeared in the United Arab Emirates. Other countries in SE Asia and the Middle East have shown interest.

In 2022, a Proof of Concept (PoC) project was established in France, in cooperation with EESPA and local stakeholders. The aim is to show that the Service Provider construct foreseen by the French reform can establish an interoperability framework using Peppol. New resources were deployed by the OO for this activity, in line with the 2022 Operational Plan.

### **2.1.3 Expansion into new Domains**

In 2022, an incubation project was established on Logistics, having the potential to result in a new Service Domain. The project is self-funded and supported primarily by Offshore Norge (representing the energy industry on the Norwegian continental shelf) and BEAst (representing the construction industry of Sweden).

The cooperation with EESPA made new steps forward, launching a preparatory phase to agree on an Incubation Charter and start an incubation project that will extend the use of the Peppol Network by Service Providers to further support B2B traffic. The Incubation Charter was not completed in 2022, due to other priorities within the OO set by the Managing Committee.

## 2.2 Implementation of the Peppol Interoperability Framework

### 2.2.1 Migration to the new Peppol Agreements

This significant objective was achieved as scheduled, with the new Service Provider Agreements signed between the Peppol Authorities and the Service Providers before July 1<sup>st</sup>, 2022. It took a lot of effort and coordination from the Peppol Authorities and OpenPeppol, but the migration was successfully completed. Some Service Provider Agreements were re-signed after 1st July, but the vast majority of agreements were signed in line with the original deadline.

The process acted, in part, as a clean-up of membership status. Some Service Providers consolidated their different offerings behind one agreement, whilst others consolidated their multiple memberships. These factors contributed to the increase in outgoing members, yet it was not a dramatic shift compared to previous years.

Some Service Providers with old memberships, TIA signed long ago, and accreditation status retained for a long time, did not re-sign or consolidate their services behind other actors. This resulted in a drop in the number of certified Service Providers at mid-2022. But the number bounced back in the second half of the year and the number of certified Service Providers at the end of 2022 was again at the level where the year started.

### 2.2.2 Implementation of the new governance policies and procedures

In 2022, the migration towards the new Peppol Interoperability Framework continued, with mixed results.

The new Change Management Policy was implemented in PoAC around the November release, which was the testing ground for the new process, roles and tools (Peppol Development Kit – PDK). It is not yet fully introduced in eDEC and in PrAC,

The new Compliance Policy is in force and the new procedures are being gradually taken up by the Members. The challenge is that many conventions about the use of artefacts and the implementation of flows in the Peppol Network is not documented in detail and this makes compliance checks difficult.

The Reporting Mechanism has not been completed, as the project is rather heavy for the size, capacity and capability of the Association. During 2022, the Reporting Mechanism was re-purposed to focus solely on the provision of statistics on transaction volumes, and the obligation to report who the End Users are was dropped from the scope. This resulted in a more manageable project and a less sensitive service. Due to this re-purposing, the entry into force of the Data and Reporting Policy contained in the Internal Regulations for the Use of the Peppol Network was postponed until completion of the new mechanism. The policy itself will have to change, and re-formulation of the Service Provider Agreements will be considered.

The setting and approval of the new Peppol Authority Specific Requirements was completed in the first half of 2022, following the procedures included in the new Internal Regulations Part II.

## 2.3 Innovation

### 2.3.1 Continuous Transaction Controls (CTC)

In 2022 the CTC Community was activated and began working on an update of the Peppol CTC model.

Globally, Peppol CTC has morphed into the Decentralised Continuous Transaction Control and Exchange (DCTCE) model that is supported by other market actors and EESPA. The decentralised approach has gained traction and has shown that Peppol presents opportunities for more efficient tax reporting.

With the PoC in France, Peppol has an opportunity to show that the decentralised model works, and this gains importance after the introduction of the VAT in the Digital Age (ViDA) legislative proposal in the European Union, which foresees mandatory tax reporting for all cross-border transactions and allows for the introduction of universal eInvoicing and tax reporting mandates – Digital Reporting (DR) – in the 27 EU Member States.

### 2.3.2 Peppol International Invoicing (PINT)

In 2022 the PINT PoC project continued with success but was not finalised. Further changes were made to the PINT model and the jurisdiction-specific variants and a collective environment taking ownership of the PINT globally and regionally was established between OpenPeppol and the non-European PAs.

In 2022, PINT triggered the start of a discussion in Asia-Pacific about joint maintenance and related capacity and capability issues at a global and regional level.

The PINT approach has been extended to cover other geographical jurisdictions not currently in Peppol, such as the USA.

### 2.3.3 Cooperation with innovators

In 2022, OpenPeppol did not have the capacity to engage more closely in innovation activities, as foreseen by the 2022 Operational Plan.

The most significant initiative where OpenPeppol engagement was considered was the EU Digital Wallet Consortium (EWC), a new Large Scale Pilot project funded by the European Commission at 50%. EWC will apply the newly emerging Organisational Digital Identity (ODI), a wallet-based eID for legal entities, to a number of business



scenarios. OpenPeppol followed the consortium building process and provided input on use cases that can include the registration to the Peppol Network, the exchange of business documents and public procurement. OpenPeppol does not have the budget to co-fund a participation as such, but two Peppol Authorities and one Service Provider will be regular Beneficiaries in this project.

The CIRPASS project, which aims to find the best way to implement a Digital Product Passport across the EU, and where OpenPeppol has been an Observer, did not have much activity that involved external stakeholders like OpenPeppol.

OpenPeppol continued to participate in the project *Designing a unified electronic invoicing for the European Union*, which was led by Politecnico di Milan and completed in 2022. In December 2022, OpenPeppol agreed to participate in the International Observatory on eInvoicing, facilitated by Politecnico di Milan.

## 2.4 Market Development

### 2.4.1 Branding and communication

In 2022, the new website was launched under the peppol.org domain and became the main face of OpenPeppol to the world. The old peppol.eu website has been temporarily maintained, because there are many who use it in specific ways looking for specific types of information.

Presence in social media has increased and a better flow of information to targeted stakeholders has been established.

There was no progress on the envisaged production of supporting material to complement market presence.

Branding policy has not evolved towards the stated goals of becoming more coherent and comprehensive, as well as enforceable.

### 2.4.2 Stakeholder engagement and recruitment

Engagement with new countries and international organisations continued.

The relationship with OECD was re-launched, with promising prospects. Contacts and discussions with European Commission have been intensified.

In 2022, OpenPeppol returned to the Exchange Summit events, with strong representation and opportunities to engage government and business actors and establish itself as a brand in the post-covid world of conferences and events.

In November 2022, the first plenary gathering after 3 years took place. The Community F2F meetings of OpenPeppol in Brussels gathered more than 150 participants, also celebrating the 10-year anniversary of the Association.

## 2.5 Operational Capacity and Capability

### 2.5.1 Organisational capacity

In 2022, OpenPeppol increased the Operating Office capacity

- in technical resources, to support implementation of several technical projects concerning core services to support the operations required by the new Peppol Interoperability Framework.
- in business development resources, to support the PoC in France and the support of CTC-related analysis and engagement under (and beyond) the CTCC.

Challenges with sourcing an adequate level of skills and human resources remain, as long as OpenPeppol is a small organisation with no employees. The global pool of expertise related to Peppol continues to remain small and mostly concentrated within the OpenPeppol membership, particularly Service Providers.

### 2.5.2 Tools and Services

Existing tools and new services have been under development throughout 2022. Even though significant progress was made, a large backlog remains.

The Reporting Mechanism is perhaps the most critical project that has lagged behind, which was natural since its scope was re-focused during the year. It is still a challenging project for the Association, but it has made progress.

The Peppol Directory gained importance with the move of two Peppol Authorities to request that it become mandatory in their jurisdictions. It then became evident that the use of Peppol Directory has evolved in directions beyond its original purpose, namely as a complement to (if not substitute of) dynamic discovery in the Peppol Network. Consequently, further business and legal analysis is required before moving to Peppol Directory 2.0 and before placing any mandates based on the new service.

A new version of the Peppol Testbed was completed in 2022 and put into beta testing with Service Providers. Testbed 2.0 is ready for production, once a decision is taken on how the new test cases can be used for accreditation at a global and jurisdiction level.

The Peppol Development Kit (PDK), an environment that facilitates automation of maintenance of technical specification, has been further developed to support the PINT environment and has been introduced to the PoAC change management process as part of moving to the new procedures.

Other services, such as an RFC register and improved workflow around issue tracking, have also been under development.

## 3 Operational Plan for the OpenPeppol AISBL

### 3.1 A new approach

In 2022, it became apparent that Peppol has been evolving and growing whilst at the same time challenges and constraints are exacerbated from a widening gap between expectations and the means to fulfil them.

Several stakeholders have been looking for a way to define strategy in a more holistic way, ensuring the future success of the Association.

To address such concerns and needs, a wider development process was launched by the Managing Committee, together with the elected Community Leaders and members of the Agreements, Policies and Procedures CMB. This group met for the first time on the side of the November 2022 Community F2F meetings of OpenPeppol in Brussels.

This group has been discussing the OpenPeppol vision and mission, values and priorities, complementing the MC work in defining the Peppol strategy for the future and, more imminently, the perimeters of the 2023 Operational Plan.

This section aims to consider the work done in that group as well as the opinion of members through a review process. It is the first time that the yearly Operational Plan has been developed through a wider consultation.

### 3.2 Outline

The 2023 Operational Plan for the Association is built around three areas:

- “Growth of the Association”, concerning the strategic development of OpenPeppol.
- The second is about the need to diversify sources of income under “Revenue models for the Association”.
- “Organisational capacity and capability” concerning how to achieve the OpenPeppol strategy.

## 3.3 Growth of the Association

### 3.3.1 Parameters and metrics of growth

In 2023, OpenPeppol will develop a comprehensive charter outlining its main focus and direction from a strategic perspective, for the first time after many years. This work will be done following a consultation process, initially with the top elected officials of the Association (Managing Committee members, Stakeholder and Domain Community Leaders, and members of the Agreements, Policies and Procedures Change Management Board) and then with all Members.

This work will include:

1. Describe the vision and mission, values and principles of the Association.
2. Develop an agreed set of performance measures for the Association, based on the relative importance of market penetration by:
  - a. Number of end users, number of transactions
  - b. Percentage of Peppol penetration in the market
  - c. Number of countries in the Peppol Network
  - d. Number of members
3. Adopt a strategy outline for achieving the goals of the Association and establish a framework for developing and updating more detailed strategies aimed at particular areas of growth.

### 3.3.2 Regional goals

#### 3.3.2.1 Europe

Europe continues to be the geographic region where most of the OpenPeppol members are located and most of the Peppol Network usage can be found. This is expected to continue in 2023, even though growth outside Europe is accelerating.

In 2023, Europe will present important opportunities and serious challenges for OpenPeppol. In order to continue promoting growth, the Association will pursue the following goals:

1. ViDA:
  - a. In view of the upcoming Directive on VAT in the Digital Age (ViDA), OpenPeppol will promote the Decentralised Continuous Transaction Control and Exchange (DCTCE) model with the services on Digital Reporting

Requirements (DRR) of the European Commission and with as many Member States of the European Union as possible.

- b. The aim is to ensure that Peppol is at least one of the options for tax reporting and definitely the prevailing option for the exchange of electronic invoices and other business documents using the 4-corner model.
- c. The emerging ecosystem of universal tax reporting and B2B electronic invoicing mandates in Europe presents great opportunities for Peppol to increase dramatically its market adoption but will of course increase quality challenges that will need to be addressed. Furthermore, positive developments in Europe in this area will encourage similar moves in other parts of the world and benefit Peppol in other regions.
- d. Failure to achieve a central position in this future environment would constitute an existential threat for Peppol, if in the next 5-7 years the exchange of invoices is done primarily through centralised government-operated platforms or ad hoc interconnections of private Service Providers.
- e. In this context, a successful conclusion of the ongoing Proof of Concept project in France is fundamental to the credibility of Peppol as a solution to the huge challenges brought by sweeping electronic invoicing and tax reporting mandates. The French PoC can be an example for other countries to follow regarding the use of Peppol in a way supported by the market and the launch of a Peppol-based exchange framework into production will be a strong signal. OpenPeppol should not only continue this pilot but extend it in other countries where the government and the market intend to cooperate in such a way.
- f. External factors outside the direct ability of OpenPeppol to influence developments will play the most important role in the eventual outcome, such as whether the political process inside the EU Council will allow centralised platforms to remain an option for Member States, and further become, a key part of the picture in a significant number of countries.

## 2. Public Procurement

- a. In light of the ongoing assessment of the 2014 Directive on electronic invoicing in public procurement (Directive 2014/55/EU), there is an opportunity to arrive at a general understanding that the original goals of promoting standardised electronic invoicing have not been met by only requiring that public sector buyers (Contracting Authorities) shall have the capacity to receive and process e-invoices in a standard format.
- b. OpenPeppol and its Peppol Authorities must strive to raise awareness about the use of Peppol. However, more importantly, they need to convince policymakers that mandates should be extended to include the obligation of

suppliers to the public sector (Economic Operators) to send electronic invoices to their customers in the public sector. This is fortunately starting to happen in some European countries, but it must be accelerated and made an EU/EEA wide obligation. Such a B2G mandate, combined with the possible B2B mandates following from the ViDA approach will drive Peppol adoption in Europe, and be an example for other parts of the world to consider.

### 3. SML capacity and sustainability

- a. In 2023 OpenPeppol will need to intensify its contacts and discussions with the European Commission (EC) regarding the capacity extension and long-term sustainability of the SML service currently provided as-is to OpenPeppol for its use.
- b. Under most growth scenarios, and particularly if widespread use following upcoming electronic invoicing mandates lead to a dramatic use of adoption, the capacity reserved for the EC SML service will soon become a limitation to growth. OpenPeppol and the Peppol Authorities, together with the representatives of the market actors, must cooperate to explain that the SML must be seen by the European Commission as a strategic infrastructure that must be maintained and expanded, if Europe is to support widespread interoperability in electronic invoicing and the exchange of business documents in the supply chain market.
- c. At the same time, OpenPeppol will in 2023 have to start preparations for moving the SML (or at least the non-European part of it) outside the EC. This is necessary not only for risk mitigation but also because even a massive expansion of SML capacity by the European Commission is likely not to extend outside Europe, not to mention that large scale adoption will increase the performance problems that regions away from Europe now experience mildly. Against such a backdrop, experiments on SML federation must be revisited and brought forward to fruition.

### 4. Support of country-specific initiatives

- a. OpenPeppol will devote resources, to the extent that they are available to support Peppol Authorities in country-specific activities as much as possible.
- b. Ongoing dialogue with the Peppol Authorities individually and collectively will identify the needs and establish strategies for addressing them.

#### 3.3.2.2 Other world regions

In the **Asia-Pacific** region, 2023 will be the year when Peppol is expected to move beyond its launch phase. There is a significant potential for growth, which, in this region, is coming mostly through the adoption of Peppol by new countries.

In 2023, the Association will seek not only to expand its territorial reach across the Asia-Pacific region but, more importantly, to deepen its roots and strengthen its presence. In order to continue promoting growth, the Association will pursue the following goals:

1. Expand into new countries
  - a. Malaysia is on its way to introducing Peppol, probably in conjunction with tax reporting. If this happens, it will not only expand Peppol but also mark an important milestone of a country applying the Peppol CTC model.
  - b. South Korea, Indonesia, Thailand, Cambodia, Vietnam and other countries are in dialogue with OpenPeppol, leveraging the strong, ongoing support from Singapore and reflecting the emerging presence of Japan with the size of its economy weighing in.
2. Adopt the PINT
  - a. In 2023, the PINT PoC project will be concluded, and a decision of the Managing Committee will be expected to launch PINT into production, thereby ensuring global interoperability.
  - b. Pre-requisites for moving with PINT will include a substantiated impact analysis that substantiates the benefits whilst highlighting any risks, the adoption of a new maintenance framework that gives explicit role to the Peppol Authorities, and of course the robust review and acceptance of the technical specifications.
  - c. Migration will be gradual and left to the pace that Peppol Authorities are comfortable with.
3. Establish regional capacity in Peppol-specific resources.
  - a. As APAC is growing, the time difference with Europe is becoming more challenging since the OpenPeppol operational resources are all located there. In 2023, the Association will initiate a drive towards the eventual establishment of an operational base in the region.
  - b. Necessary capabilities will include technical expertise and support capacity but also business development resources for a more systematic and intensive follow up of opportunities in a region where OpenPeppol can benefit a lot by being proactive, provided of course that its overall capacity can scale to the desired level.
  - c. In view of such developments, there is a need to initiate a discussion on a more federated structure and operations of OpenPeppol, which may soon prove to be a necessity for sustaining global growth.

In **North America**, the following goals will be pursued:

1. In the US

- a. The local version of PINT will be finalised and be available for use by US-based organisations
  - b. A strategy will be developed for integrating the US into the global Peppol Network through the use of PINT, keeping in parallel dialogue and engagement with the newly created US-based invoice exchange framework and the establishment of the Digital Business Networks Alliance (DBNA).
2. In Canada, engagement with the Canadian Revenue Agency will continue bilaterally and through international relationships such as with the OECD.

In the **Middle East, Africa and Latin America** OpenPeppol will continue to promote the use of PINT and the Peppol Network to countries and/or locally operating stakeholders that show interest. OpenPeppol does not have sufficient resources to be proactive in these regions

### 3.3.3 Extended Use of the Peppol Network

In 2023, OpenPeppol will continue its efforts to include new stakeholder communities into its ecosystem and support them as they come on board to use the Peppol Network.

1. Logistics incubation
  - a. The project will continue its course, producing specifications that digitise new business processes and integrate new end users into the Peppol Network.
  - b. The aim is to see whether the business incentives and parameters justify the establishment of new Service Domain to be recognised in the Peppol Agreements and to adopt its own accreditation requirements, or whether to absorb the group into the Post-Award Domain Community, perhaps with some autonomy in maintenance of specifications.
  - c. The project will need to remain self-sustainable, as the OpenPeppol Operating office does not have resources to offer extended support on a technical and administrative level to the project. The area offers interesting possibilities for value-based revenue models from end users and intermediaries.
2. EESPA incubation
  - a. In 2023 a comprehensive proposal will be developed for the inclusion of the Enhanced B2B incubation domain in the Peppol Network, in cooperation with EESPA.
  - b. An Incubation Charter will be developed and reviewed by Members and will then be submitted for approval to the Managing Committee, The project is expected to start by mid-2023.



3. National initiatives by Peppol Authorities will continue to be encouraged. Peppol Authorities will be welcome to submit proposals for assessment by the Operating Office and approval by the Managing Committee. OpenPeppol will support the Peppol Authorities in coming up with such proposals within available resource limits.

### **3.4 Revenue model for the Association**

To support the strategic growth targets of the Association and to generate the income necessary to strengthen the Association's organisational capacity and capability, new revenue models will be considered. This includes, but is not limited to, changes in membership fee structures and the establishment of payable Peppol related service offerings.

Work in this area is expected to result in a new fee policy to be applied in 2024. Adequate lead time will be given to members to incorporate any fee changes into their budget forecasts.

### **3.5 Organisational Capacity and Capability**

#### **3.5.1 Core services and procedures**

In 2023, the Operating Office will continue work to release, update or otherwise make progress on a number of core services that are essential for the smooth and satisfactory functioning of the Peppol Interoperability Framework.

1. Reporting Mechanism
  - a. The long-awaited Reporting Mechanism for End User Statistics and Transaction Statistics will be finalised and is expected to go into production by the end of the year.
  - b. Upon its introduction, special reporting procedures currently required by certain Peppol Authorities will no longer be needed and should be discontinued.
2. The Testbed 2.0 will be launched into production and used for accreditation of Service providers and the provision of production certificates.
3. Peppol Directory
  - a. The Peppol Directory has been put under legal review after requests by some Peppol Authorities to make it mandatory.
  - b. In 2023, the legal review will be completed, together with a business analysis of its use.

- c. Recommendations on a future Peppol Directory 2.0 will be made by the Operating Office, to be discussed with members and eventually forwarded for decision to the Managing Committee.
4. Issue Tracking tools
  - a. An RFC Register will be developed so that members can track the status of their RFCs. It will be integrated with the change management process and the relevant tools.
  - b. Enhancement to the Service Desk and issue tracking procedures inside the Operating Office and in the external interaction with Members will be developed.
5. The Peppol Development Kit (PDK) has been put in use and will continue to be used in all change management procedures within the Association. It will be further productionised and made available for Peppol Authority handling of jurisdiction specific rulesets etc. The PDK will be documented and published under an open-source license.

### 3.5.2 Core Infrastructure

It is important for the Peppol Network to be modern and resilient. Improvements are needed and in 2023 progress should be made in a number of areas:

1. SML insourcing and federation will be initiated (see section 3.3.2.1.3)
2. Migration to new network specifications for SMP 2.0, SML (BDXL) and transport envelope (XHE), among others Peppol has been lagging behind in adoption of new specifications and it must catch up with other eDelivery initiatives around the world. The EESPA incubation project is expected to help in this direction, because EESPA has experience with newer specifications due to its implementation of EIN.
3. A new trust model must be adopted, in order to support flow separation in a multi-domain network. The current approach of issuing different sets of certificates from the single Peppol PKI does not scale. Work to this end should be initiated in 2023.

### 3.5.3 Market Development activities to support growth

In 2023, the Operating Office will continue work to support growth of the Peppol Network and adoption of Peppol Business Interoperability Specifications (BIS) as part of promoting the Peppol Interoperability Framework.

1. The Operating Office will continue to support the OpenPeppol presence in key markets supporting emerging communities (see section 3.3).

2. In France, OpenPeppol will continue the PoC to achieve its objectives (see section 3.3.2.1.1.e).
3. OpenPeppol will consider, within the resources available, ways to other markets in Europe and beyond for both B2G and B2B transactions within current domains and domains under incubation (see section 3.3.3).
4. Concerted action will be taken to promote Peppol in APAC countries (see section 3.3.2.2).
5. Possibilities for increased use of the Peppol Network and Peppol PINT in North America will be pursued (see section 3.3.2.2 1).
6. Engagement with international organisations, with emphasis on the OECD but also leveraging the efforts of Peppol Authorities in fora such as WTO and global trade negotiations, G7 etc.
7. Marketing and promotion material production is very important and Peppol is lagging behind. The Operating Office should try, within the limits of resources available, to start producing again some promotion videos and significantly improve the amount of guidance and FAQ-type information available through its website. Social media presence (with a priority on LinkedIn) will also be enhanced.

### 3.5.4 Policy and Governance

In 2023, there is very important work to be done in order to update or enhance the Peppol Governance Framework:

1. Approval of the new Statutes for the Association, which will make technical improvements in legal clarity and adapt to the new Belgian Company Code, an obligation required before January 1<sup>st</sup>, 2024.
2. Development of Internal Regulations for the Functions of the Association.
3. Release of an updated version of Internal Regulations Part II – Use of the Peppol Network, to reflect the resolution of RFCs submitted in the previous period and to introduce a new version of the Data and Reporting Policy.
4. Future-looking consultations triggered by the strategic re-orientation of the Association (see section 3.3.1.) including, but not limited to, topics such as:
  - a. Federated operations, with capacity and capability in APAC and possibly also in North America.
  - b. Assessment of governance and organisational changes brought in by strategy development.

- c. Assessment of new revenue models brought in by strategy development and their impact on governance models and organisation.

### 3.5.5 Administration and execution

Focus for 2023 will include:

1. Internal workflow tools and use of Teams
2. Accounting system improvements
3. Preparations for establishment of physical offices

## 4 Operational Plan for the Domain Communities

### 4.1 eDelivery Community (eDEC)

#### 4.1.1 Retrospective of 2022 – eDEC

Since the 14<sup>th</sup> General Assembly held in April 2022 the following activities have been carried out by eDEC:

- Continue improvements to the change release process in line with the new agreement change processes including communication of change candidates
  - The new change release process was gradually phased in, particularly in regard to member reviews etc.
  - For code list releases, the new change release process was identified to be non-optimal; further focus on optimising this process will flow into next year
- Investigate possible upgrades of Peppol specifications taking into account newer versions of underlying standards from Oasis, such as SMP and XHE
  - Unfortunately, due to time and resource constraints and other priorities we were no able to produce any reasonable output on this priority
- Improvements to the security and resilience of the Peppol network
  - With supported continued maintenance and corrections of the Peppol eDelivery specifications through the year
  - We acknowledged issues with the security baseline of the Peppol SMP specification and put change requests in the backlog to address this matter
- Continue support for International Invoicing and Continuous Transaction Control

- By preparing, presenting and discussing the "Peppol Wildcard Scheme" (formerly known as DDTS) we supported the PINT community to achieve their goals
- No specific requests were made from the CTC community to eDEC
- By maintaining the specifications and code lists for the Peppol Network we continuously supported both of them

#### 4.1.2 Plans for 2023 – eDEC

eDEC plans for 2023:

- Progress alignment with change and release management based on new agreement change processes
- Continue Peppol specification upgrade based on latest version of underlying standard e.g., OASIS SMP2.0, SML
- Commence work on future of SML – defining business requirements followed by solution implementation in due course
- Documentation of Peppol eDelivery Network Architecture
- Ensure and maintain safe & secure operation over Peppol eDelivery Network

## 4.2 Post-Award Community (PoAC)

### 4.2.1 Retrospective of 2022 – PoAC

Since the 14<sup>th</sup> General Assembly held in April 2022 the following activities have been carried out by PoAC:

- Deliver new releases → *Done*
- Continue to improve the Peppol BIS messages → *Done*
- Review the use of business and message responses in the network → *Started and ongoing*
- Review the use of country specific rules → *Started and ongoing*
- Support the Proof of Concept of the PINT proposition → *Started and ongoing*
- Implement the new agreements → *Started and ongoing*

### 4.2.2 Plans for 2023 – PoAC

PoAC plans for 2023:

- Continue to improve the Peppol BIS messages
  - Strengthening stability and improve the functionality
- Continue to review the use of business and message responses in the network
  - Mandatory or optional use
- Review the use of country specific rules
  - Which country identifiers to use
  - Rules on sender and receiver data
  - Investigate the implementation via PINT
- Continue the support for the Proof of Concept and implement the PINT proposition
  - Collaborate with eDEC and the Stakeholder Communities
- Deliver new releases
  - May and November
- Implement the new agreements
  - Implement the new development and release process
  - Survey the communities to drive CMB decisions
  - Align the versioning of the specifications

## 4.3 Pre-Award Community (PrAC)

### 4.3.1 Retrospective of 2022 – PrAC

Since the 14<sup>th</sup> General Assembly held in April 2022 the following activities have been carried out by PrAC:

- Working group established “Complete eTendering Procedure III WG” by integrating eTendering activities with ESPD and Catalogue working groups
- March Release 2023: <https://docs.peppol.eu/pracc/>
- eTendering workgroup worked on the development and revision of following Peppol BIS documentation:
  - Creation of Peppol BIS (guidelines) – Developing Open Procedure and Notification Guideline
  - New BIS P010 – Tendering Message Response
  - P001 – New transactions to unsubscribe from a procedure

- Updates and maintenance of eDelivery Guide and eDocument Guide for pre-award
- New PEPPOL BIS P011 Qualification
  - PEPPOL T019 – Qualification
  - PEPPOL T020 – Qualification Reception Confirmation
- New version (1.2) of BIS P001 – P003, P006 and P008
  - New Transactions of P001
  - Improvement of Business Rules and Specifications
- Pre-Award Catalogue Request: Inclusion of Pre-Award Catalogue Request to Peppol Pre-Award Catalogue BIS (draft version)
- Review of the MLA WG mandate
- Website Pre-Award section revision
- ESPD alignment with INTERPROC CEF funded action on ESPD v3 BIS

### 4.3.2 Plans for 2023 – PrAC

PrAC plans for 2023:

- Complete eTendering Procedure III workgroup
  - Phase 1:
    - Analysis of needs and definition of tasks to finalize Restricted Procedure, ESPD BIS 3.0 and pre-award Catalogue, identification of gaps and architecture needs.
  - Phase 2:
    - New development of Peppol BIS (guidelines) and business modelling based on CEN BII profiles, eForms and ESPD 3.0.
      - Invitation to Tender
      - Qualification Rejection
      - Inclusion of pre-award Catalogue Request to Peppol pre-award Catalogue BIS
      - ESPD BIS 3.0
      - Guideline for Restricted Procedure
      - Contracting
  - Phase 3:

- Maintenance and improvement of profiles based on the feedback of early adopters, upcoming changes and architecture needs (e.g., ESPD 4.0, eForms, CEN TC 440).
  - Assessment of gaps in existing Peppol pre-award BIS with regard to data driven procurement vision.
- Pre-Award catalogue for structured RFQ/Quote process
  - Alignment with CEN/TC 440 to create a common standard for pre-award

## 4.4 Continuous Transaction Control Community (CTCC)

### 4.4.1 Retrospective of 2022 – CTCC

Since the 14<sup>th</sup> General Assembly held in April 2022 the following activities have been carried out by CTCC:

- Contribute to market development activities and supporting the recruitment of new Peppol Authorities and, more generally, the expansion of Peppol into new countries and territories where CTC is a relevant priority for the government
  - Activities included Exchange Summit(s), IDSt, OECD, etc.
  - Joint document on DCTCE with i.a. EESPA and Bruno Koch
  - Good traction with a number of tax administrations. Some endorsed DCTCE openly.
  - France PoC with EESPA and FNFE
- Improve, enhance, and further develop the existing playground environment
  - Improvement suggestions received from two SPs: IBM and Pagero
  - Recently, interest in testing the playground expressed by DCS (SP) and NPa (NL PA)
- Further refine and develop some technical aspects of the Decentralised Peppol CTC model (DCTC), such as testing IRM (pending work in PoAC), TDD specifications and CTC SP certification requirements
  - Version 2 of the Reference document planned for publishing in April 2023. It will include revised / added sections with recommendations on: TDD content, IRM, Cross-border, B2C, Certification and Audit.
- Subject to engagement of relevant stakeholders and resources in the Association, further refine and develop some additional aspects of the Peppol CTC model, such as cross-border, B2C, Centralised clearance scenarios (CCTC) and End-to-End encryption



- Version 2 of the Reference document will include recommendations on Cross-border and B2C.
- No appetite has been expressed for CTCC and End-to-End encryption.
- Contribute to the work of other communities, investigating whether an increased number of tax codes in Peppol BIS (and later PINT) needs to be introduced to improve the granularity from TA perspective
  - Not engaged with other communities during 2022.

#### 4.4.2 Plans for 2023 – CTCC

CTCC plans for 2023:

- Contribute to market development activities and supporting the recruitment of new Peppol Authorities and, more generally, the expansion of Peppol into new countries and territories where CTC is a relevant priority for the government
  - Get at least 1 TA or PA to test the playground
  - Get at least 1 TA to commit to deployment of Peppol CTC (DCTCE or CCTCE)
  - Focus on collaboration with DG TAXUD and GROW, and OECD
- Subject to engagement of relevant stakeholders and resources availability in the Association, further refine and develop some additional aspects of the Peppol CTC model, such as cross-border, B2C, Centralised clearance scenarios (CCTC)
- Improve, enhance, and further develop the existing playground environment
  - Improved look and feel
  - More automated “external” SP on-boarding
  - Prepare several test scenarios, demonstrating both good/approved scenarios and varying bad/rejected scenarios
  - Visualise in a user-friendly manner the outcomes/results of tests in UI
  - Enable TA’s to test the playground without real SP’s involvement
- Contribute to the work of other communities, investigating whether an increased number of tax codes in Peppol BIS (and later PINT) needs to be introduced to improve the granularity from TA perspective

## 5 Operational Plan for the Stakeholder Communities

### 5.1 Peppol Authority Community (PAC)

#### 5.1.1 Retrospective of 2022 – PAC

Since the 14<sup>th</sup> General Assembly held in April 2022 the following activities have been carried out by PAC:

Main challenge last year was the enrolment of the new agreements. This kept the community busy for the first half of the year. From the summer onwards other topics are addressed such as EESPA, Security within Peppol network, CTC/VIDA. By the end of 2022 also the review of the statutes became an important topic within the PAC. One of the main takeaways of 22 is that we are focussing on sharing information & knowledge between de PA's and also seek more collaboration with the other communities within Peppol.

#### 5.1.2 Plans for 2023 – PAC

PAC plans for 2023:

Many topics that were of great importance during second half of 22 are also top of mind in 23. EESPA, security, core services Peppol, VIDA/CTC and statutes are dominating the conversations between PAC members. The focus for 23 is that we will contribute as much as possible to all of these important topics.

Besides that, we are working on following things from a PAC perspective:

1. Co-operate & share knowledge with domains and communities within Peppol. We try to interact with the different stakeholders within Peppol and see where we can help each other to bring Peppol forward.
2. 1 on 1 sessions: we do a "tour around the world" to talk with all PA's individually to see what keeps them busy in these times and how we, as PA community, can help each other and learn from each other.
3. Create a "blueprint" PA paper. The idea is to write down a guide to set up a PA. We try to achieve this document with the second part of the year.
4. EU – Peppol: re-activate the EU workgroup in the PAC to see how we can position Peppol in a better way with the EC/EU. Also see how this can help on a national level.
5. Actively take part in the strategic planning for Peppol through the MC++ meetings and other gremials.

6. Help Peppol & OO with (re)sources when needed. Our aim is to see if we can find a more structural way to increase capacity within the Operations of Peppol and see how the PA's can help with that.

## 5.2 Service Provider Community (SPC)

### 5.2.1 Retrospective of 2022 – SPC

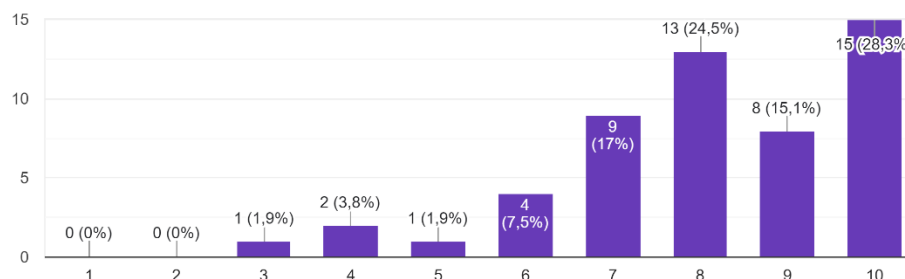
Since the 14<sup>th</sup> General Assembly held in April 2022 the following activities have been carried out by SPC:

- Regular meetings in every 5-6 weeks (except Summer period), usually around 100 participants
- Standard Agenda points in the meetings:
  - News from Management Committee
  - Market News
  - Minimum one timely relevant topic covered in details in every meeting
- Encouraged kick-offs of the smaller workgroups
- SP has an activity group of people preparing the meetings and providing the content to the meetings. Small improvements – agenda beforehand, meeting list in confluence, material available in confluence in 1 day after meeting.

### 5.2.2 Survey on Service Provider Community work 2022

- Participation
  - 76% always if possible
  - 22% from time to time
  - 2% not aware

How valuable is regular Peppol SP Community meeting for you as Service Provider representative?  
 53 vastust



- What is missed or seen as an issue
  - Too many acronyms (SP, PA, POAC, MC, CMB, OO), make it easier for newbies
  - More in depth subjects and interactive discussions
  - Presentations quicker at hand
  - Make technical, country and Peppol initiatives as a standard point in agenda
- What is appreciated
  - Regularity and the competence of the speakers
  - News and status on Peppol and up to date information
  - Most important things and trends are covered
  - Well organised meetings and opportunity to network with other members

### 5.2.3 Plans for 2023 – SPC

SPC plans for 2023:

- Key objective – Provide value to the members by creating the base to acquire important information and keep high quality discussions
  - Keep regularity in meetings except summer period
  - Agenda 4-5 days beforehand
  - Maintain the good quality meeting content
  - Regular MC updates of membership and PA development
  - Regular updates from eDEC and PoAC communities
- Actions:

- Ensure better on-boarding of new service providers
- Encourage the members to execute kick-off groups for specific topics
- Keep contact to local SP communities also emphasize the importance of SP cooperation

## 5.3 End User Community (EUC)

### 5.3.1 Retrospective of 2022 – EUC

Since the 14<sup>th</sup> General Assembly held in April 2022 the following activities have been carried out by EUC:

- Continued regular meetings, with a planned schedule of every 6 weeks
- Had an extended f2f workshop in Brussels in conjunction with OpenPeppol Cross-Community Meeting 3-4 Nov 2022
- Special deep dives into PINT – Peppol International Invoicing, Advanced Ordering and the potential scope for the Peppol Logistics incubation project
- Collected issues from the End Users and seeking ways to solve them
- Involved in practical advice on how Peppol can benefit a day-to-day business for the end user regardless of being private or public entities
- Continued support for Cross Community initiatives such as International Invoicing and Continuous Transaction Controls
- Unfortunately: Participation has been lower than anticipated in the EUC meetings

### 5.3.2 Plans for 2023 – EUC

EUC plans for 2023:

- Propose a vision “EUC is to drive efficiency and growth among business and public sector entities around the world”
- Send a survey to all registered End User members to seek more engagement and increase participation
- Encourage End User interest in specific subjects, such as
  - Billing
  - Ordering
  - Logistics
  - Potential other business documents

- Have “deep dives” into topics of special interest for the End Users
- Invite End Users to share their success stories
- Invite End Users to share their day-to-day practical issues

## 6 Budget 2023

### 6.1 Introduction

In this section we present the 2023 Budget for OpenPeppol and the methodology that was followed.

Traditionally OpenPeppol has defined a baseline budget as a minimum scenario, based on the membership size as it is at the beginning of the year, followed by a target budget which assumes an income uplift in line with expected increases in membership.

Given that 2022 was the first year where OpenPeppol experienced a lower net growth in members than any prior year, the baseline income will be used for the target budget, assuming a more conservative 'no growth' scenario.

The 15<sup>th</sup> OpenPeppol General Assembly is invited to approve the 2023 Target Budget as described below.

### 6.2 Budget Overview

2023 Budget Calculation for GA15 Approval	Results End of Year 2022	2021 Deferrals/ Accruals spent in 2022	Total Actual Costs in 2022	Target Budget 2023
<b>Income</b>	<b>1,746,086</b>		<b>1,957,981</b>	<b>1,982,328</b>
Membership Fees	1,714,178		1,714,178	1,714,178
Income carried forward - Accum. Profits	26,280		26,280	26,281
Doubtful Accounts Previous Year Reversed	56,695		56,695	85,468
Allowance for doubtful Accts. Current Year	-85,468		-85,468	-85,468
Prev. Year Income Deferral Reversed	34,400		158,020	241,869
Expense accruals in previous year			88,275	0
Income deferred to next year	241,869		241,869	119,565
<b>Expenses</b>	<b>1,477,936</b>		<b>1,689,831</b>	<b>1,836,482</b>
Domiciliation	3,321		3,321	3,321
Fees/Accounting/Tax/Legal	55,724		55,724	85,000
Professional fees - Operations	1,157,767	153,395	1,311,162	1,484,292
Professional fees- Consumables	108,442		108,442	115,000
Fees & Subscriptions /memberships	1,140		1,140	1,140
Travel Cost	76,675		76,675	51,675
Annual fairs and Exhibitions	73,948	58,500	132,448	83,054
Marketing expense	0		0	12,000
Bank and Financial Charges	919		919	1,000
	<b>26,281</b>		<b>26,281</b>	<b>26,281</b>

Every year OpenPeppol produces a budget for the next accounting period (based on the calendar year). Expenses in this budget are based on the experience of previous years considering the budget needed to support the 2023 focus areas of the association. Since OpenPeppol is established as a Not-For-Profit Association, the aim of the budget is not to produce a significant surplus at the end of the year, even if any margin of profit generated will be re-invested in activities to further support the purposes of the Association. The approach so far, which will be continued also in 2023, is to maintain an income deferral, where possible, to cover any on-going project or other activities which frequently carry over into the new year.

In the table above, a column has been added to show the expense categories where the income carried over from the 2021 deferrals and accruals was spent in 2022. This is followed by a column showing the results including the resulting actual spend on both Professional fees – Operations and on Annual Fairs and Exhibitions in 2022, providing a more realistic baseline for calculating the 2023 budget, as described in section 6.3. below.

## 6.2.1 Income Considerations

The income earned on membership fees at the close of 2022, is used for the target budget in 2023, based on a reduction in net new members when comparing 2022 to 2021.

While some member off-boarding occurred as a result of inactivity, prompted by the agreements re-signing process, further off-boarding has been due primarily to the consolidation of members through acquisitions and streamlining, and to the uptake of outsourcing offered by Service Providers to smaller members that struggle with the cost of maintaining an Access Point and/or adhering to the new Internal Regulations and the Peppol Authority Specific Requirements (PASR). We expect this may continue throughout 2023 as the market matures and governments have an increased focus on compliance.

At least one new Peppol Authority is expected to join in 2023, where Peppol Service Providers are already active in Luxembourg, and there is a possibility of Peppol Authority from the APAC region, joining later in the year.

An income deferral from 2022 of 241,869 € has been carried over into 2023 to support the ongoing projects/activities of the association, and any further increases in income, if member fees exceed expectations, will be prioritised according to the strategic growth objectives stemming from the 2023 Operational Plan as discussed earlier in this document.



## 6.2.2 Expenditure Considerations

Expenditure is expected to increase primarily in the categories of Professional Fees for both Legal and Operations support, for the finalisation of the new OpenPeppol Statutes (which requires the presence of a Notary, translations, and formal filings), completion and review of the Internal Regulations, and the expected completion of several key projects focusing on tools and services to support the new Governance Framework. It also includes an increase to cover the impact of inflation on contractual rates. These increases are also supported as envisioned by the deferral of income from 2022 into 2023.

## 6.3 Detailed descriptions, clarifications, and comments

Below you will find the details related to the individual items in the 2023 budget.

1. Membership fees are calculated based on the annual fees to be invoiced in 2023 for all members approved by the end of December 2022. Any increases in income above the target budget will be allocated to expenses in line with the 2023 Operational Plan.
2. Income carried forward is the surplus income balance in the Accumulated Profits account from 2022 which we expect will remain at the same level of 26,280 € at the end of 2023. This figure may be impacted by any gains or losses at the end of 2023 or can be drawn upon in 2023 if needed to support the activities of the association.
3. Allowance for doubtful Accounts is a reserve taken to cover a possible reduction in income due to members leaving the organisation. The figure is based on the growth percentage expected for membership fees and has been kept at the same level as 2022 in this case, in line with the zero net growth expectation for 2023 member fees. Any unused reserve is reversed into income at the end of the year.
4. Previous year Income Deferrals Reversed, in the 'Results' column is the remaining unused amount from the prior year's income deferral that is not fully realised in the current year. In the 'Total Actual Costs' and 'Target Budget' columns, we show the full amount of the income deferral to be reversed.
5. Income Deferral – ongoing projects/events is the expected surplus resulting from new members joining in the last quarter, providing an income allocated to activities that carry over into the new year.
6. Domiciliation Expense reflects the amount expected to cover the virtual office located in Brussels and any associated administrative costs. There is no change expected for 2023.
7. Fees – Accounting, Tax, Legal expense is based on the amount spent in 2022 plus an increase to cover additional legal fees and notary costs for the review,

completion and filing of the OpenPeppol Statutes, in line with the new Belgian Companies Code and the new Peppol Governance Framework.

8. Professional fees – Operations are the consultant costs for the individual contractors in the OpenPeppol Operating Office (OO) who handle the day-to-day operations, administration, and centrally assigned support functions, including the provision of technical resources dedicated to Domain and Stakeholder Communities, Work Groups, and other development and maintenance procedures and projects.

Operations expense also covers work on business and market development, policy development and enforcement, business analysis and institutional support. 2023 will see an increase in activity to support further expansion into new jurisdictions and increased cooperation with other stakeholder groups as mentioned in the Operational Plan.

This budget category has also been increased to reflect the costs of the 2023 consulting contracts as inflationary rates have begun to kick-in.

The increase will be supported by the deferred income from 2022 to be spent in 2023 and also by decreased expenses in other areas such as Travel and Annual Fairs.

9. Fees – Subscriptions and Memberships covers the annual cost of OpenPeppol to participate in CEN/TC 440 and CEN/TC 434 committees. No increase in costs is expected for 2023.
10. Travel Expense has been decreased from 2022 levels as OpenPeppol will have a much-reduced presence at the Vereon events (4 eInvoicing Exchange Summits and the eRechnungs Gipfel) this year, in line with the zero net growth expectation. Also the 2022 expense figure included an increased travel cost specific to the OpenPeppol 10-year celebration which was a one-off event.
11. Annual Fairs and Exhibitions is budgeted to cover the sponsorship fees and any associated equipment required for the eInvoicing Exchange Summits to be held in Dubai, Miami, Dublin and Singapore, plus the eRechnungs Gipfel in Berlin. The decrease in budget compared with 2022 costs are a direct result of the reduced presence at the Vereon events and a reduction in meeting/event catering costs related to the 10-year celebration, not to be repeated in 2023.
12. Marketing expense has been increased over last year's expense (zero cost in 2022) to cover the production of new branding materials and videos originally scheduled for 2022 that have now been resourced for 2023.
13. Bank and Financial Charges has been increased only slightly in line with the higher costs charged on incoming payments from members outside of Europe.

## 7 Vote 6 – Decision Item:

Approval of the OpenPeppol AISBL Operational Plan and Budget for 2023.

The 15<sup>th</sup> OpenPeppol General Assembly, gathered on the 8<sup>th</sup> of June 2023, hereby approved the OpenPeppol AISBL Operational Plan as described in this document and the Budget for 2023 as seen below, further elaborated in Chapter 6 of this document.

<b>2023 Budget Calculation for GA15 Approval</b>	<b>Results End of Year 2022</b>	<b>2021 Deferrals/ Accruals spent in 2022</b>	<b>Total Actual Costs in 2022</b>	<b>Target Budget 2023</b>
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Marketing expense	0		0	12,000
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