OpenPeppol AISBL 2024 Operational Plan and Budget

17th General Assembly
Background Document for Vote 6

Status: Final
Published: 2024.03.21

Table of Contents

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 2 of 26

OpenPeppol AISBL   info@peppol.eu   Page 3 of 26

Rond-point Schuman 6, box 5, 1040 Brussels, Belgium   www.peppol.org

Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

1 Introduction to this document and Voting Item 6

The 17th OpenPeppol AISBL General Assembly (GA17), gathered online on April 16th, 2024, is kindly requested to approve the 2024 Operational Plan and Budget of OpenPeppol AISBL under Voting Item 6, which is item 4 in the GA17 agenda.

This background document provides a consolidated overview of the following topics, each including activities proposed for 2024:

- 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 2024 Operational Plan and Budget

2 Operational Plan for the OpenPeppol AISBL

2.1 Outline and focus

The 2024 Operational Plan for the Association is built around three areas:

1. "Growth of the Association", concerning the strategic development of OpenPeppol and the increase of adoption.

2. "Maturity and resilience" of the Association, highlighting qualitative and quantitative necessities to ensure that growth can be sustained.

3. "Organisational capacity and capability" concerning mostly internal activities necessary to achieve growth, maturity and resilience of the Association.

As a general remark on the 2024 Operational Plan, most of the additional effort expected to be available to the Operating Office in 2024 will be spent on tasks that are directed towards maturity and resilience as well as organisational capacity and capability, rather than new activity in growth-oriented tasks.

To better illustrate this goal through an updated structure of the Operational Plan, certain priorities were moved to Maturity, leaving the Growth category with clearly extrovert activities. The Maturity category is being introduced for important priorities that are more about improving the Peppol ecosystem rather than expanding it.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 4 of 26

2.2 Growth of the Association

2.2.1 Parameters and metrics of growth

In 2024, OpenPeppol will finalise a comprehensive charter outlining its main focus and direction from a strategic perspective, the foundations of which were already built in 2023 within a circle of strategic position holders in the Managing Committee, including the Community Leaders and the members of the APP CMB, supported by the Operating Office. This group is sometimes referred to as "MC++".

What remains is to compile a concise Strategy Document, that can serve as a source of direction and a guide for prioritisation of activities to be undertaken by OpenPeppol. The Peppol Strategy Document will be produced in 2024 for the first time and will be regularly updated in the future to reflect changing circumstances and lessons learnt from pursuing opportunities and mitigating risks.

Even though the overall Strategy Document is still a work in progress, the 2024 Operational Plan tries to align with basic conclusions already reached in 2023, such as the need for a stronger focus on maturity and resilience.

2.2.2 Regional goals

2.2.2.1 Europe

After 2018, Peppol expanded beyond Europe and has since taken hold on 5 countries in the Asia-Pacific region. However, Europe maintains a high (81-82%) percentage of OpenPeppol membership that remains steady in the past four years.

In 2024, Europe will present even more important opportunities, coupled with serious challenges for OpenPeppol. In order to continue promoting growth, the Association will pursue the following goals:

1. ViDA:

   a. It is possible that the Directive on VAT in the Digital Age (ViDA), still under negotiations in the European Council, may be concluded in the first half of 2024. It is unclear what Member States will agree upon when it comes to the national B2B eInvoicing schemes and the future of current centralised models in countries such as Italy and Poland.

   b. In all likelihood, the final text might not include detailed requirements on the transport mechanism, much to the disappointment of certain countries and the business community. OpenPeppol must continue to promote the Decentralised Continuous Transaction Control and Exchange (DCTCE) model to fulfil the ViDA common standardized Digital Reporting Requirements

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 5 of 26

(DRR) and support e-invoicing for intra-community transactions. OpenPeppol should continue its efforts on building a constellation of willing countries that can put it in actual operation.

   c. The vehicle for showing to the interested parties, public and private, that the decentralised model works, and the Peppol Network brings value, will be a ViDA pilot to be organised and coordinated by OpenPeppol, offering knowledge and opportunities to the Tax Administrations to test the suggested approach. Work will build upon a successful 2023 pilot conducted by Nordic countries under Nordic Smart Government & Business and will be open to all EU and EEA countries.

2. France

   a. The French PoC started in late 2022 and has attracted a significant number of French and international Service Providers, under the drive and energy provided by the French National Forum for E-invoicing (FNFE). Cooperation with EESPA/GENA In this joint project has been a valuable contribution to its success.

   b. In 2024, the PoC will be concluded with the production of an enterprise and solution architecture needed for interoperability among Service Providers, covering both regulated and non-regulated flows.

   c. Meanwhile, the French authorities postponed the deadline of the legislated mandate for 2026/27 and adopted a step-by-step approach, instead of the previous big bang. In this environment, the community assembled around the PoC has the opportunity to be the first part of the French reform that enters production using the solution already developed and piloted in the PoC and operate as Peppol France.

   d. The establishment of a Peppol Authority for France is a primary goal for 2024. A constellation of stakeholders is interested, and the government is favourable towards this prospect.

3. Public Procurement

   a. The European Commission has published its assessment of the 2014 Directive on electronic invoicing in public procurement (Directive 2014/55/EU).

   b. OpenPeppol, and the Peppol Authorities, especially those planning to introduce legislative or regulatory mandates, should assess the findings and develop a strategy to further promote the use of Peppol in public procurement in as many countries as possible. Considerations on mandating economic operators (suppliers) to invoice contracting authorities (buyers) electronically should be made as well.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 6 of 26

4. Support of 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. Opportunities may present themselves in countries like Spain and Germany, following the French model, and Peppol may get new opportunities in countries like the UK – OpenPeppol may react to the degree that resources are available in the OO or through in-kind contributions by members.

2.2.2.2 Asia-Pacific

In the **Asia-Pacific** (APAC) region, 2024 should bring the regional community closer to maturity and a self-awareness as a distinct world region in Peppol, with its own character. In order to continue promoting growth, the Association will pursue the following goals:

1. Expand into new countries

    a. A number of countries in East and South Asia are looking into Peppol as a means to provide standardised eInvoicing in a way that supports international trade. This value proportion is becoming more and more attractive in this region of heavy exporters. The internationalisation of the European Norm on eInvoicing through Peppol INTernational invoice model (PINT) helps Peppol to appear relevant for efforts for international "digital diplomacy", e.g. between the EU and APAC countries.

    b. For the first time in three years, there is no immediate pipeline of countries in the process of adopting Peppol as has been the case with Malaysia and Japan in 2021-23 but OpenPeppol will react to opportunities presented as certain prospects may mature during 2024. In the meantime, OpenPeppol will continue to support the growth of the existing APAC Peppol community with a focus on completing the regional migration to the PINT invoice model.

2.2.2.3 Middle East and Gulf Region

OpenPeppol will hopefully finalise the onboarding of the United Arab Emirates as a new Peppol Authority. This prospect has the potential of establishing a Peppol model for the parallel introduction of eInvoicing and eReporting in line with the regional requirements of the Gulf States, and the Middle East and North Africa (MENA) region more generally. OpenPeppol will do its best to respond to opportunities for promoting the model to other countries in the region. The 2024 resource situation limits proactive promotion.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 7 of 26

2.2.2.4 Other world regions

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

1. In the US, OpenPeppol will focus on strategic diplomacy and cooperation, leveraging the Global Interoperability Forum.

2. In Canada, efforts to engage with the Canadian Revenue Agency will continue bilaterally and through international relationships such as with the OECD.

In **Latin America** and **Africa**, no activity is planned for 2024.

2.2.3 Extended Use of the Peppol Network

In 2024, OpenPeppol will continue its efforts to expand the Peppol ecosystem, facilitating new ways to use the Peppol Network by the same stakeholders of today or new ones.

1. Enhanced B2B incubation

    a. In 2023, the joint incubation project with EESPA (which transformed into GENA) was approved, and started making progress. In 2024, the first results will become available, and the eventual conclusion will start to come in sight.

    b. The technical specifications of a Starting Environment will be concluded in the early part of 2024 and the possibility that the incubation project can go into production in 2Q2024 remains desirable and feasible.

    c. The outline of an organisational and governance model of closer cooperation between OpenPeppol and GENA, linked to a successful conclusion of the incubation project, will be available in spring 2024 and will be discussed with OpenPeppol Members.

2.3 Maturity and resilience

2.3.1 Revenue model for the Association

In 2023 the need for a new Revenue Model that would raise income to a level necessary to support and sustain growth as well as the achievement of the Association's objectives, was recognized and approved by the Managing Committee and the 15th General Assembly as part of the 2023 Operational Plan. During the year the work on a new Revenue Model was initiated and a discussion brief was presented to the Managing Committee, but the main part of the work is expected to take place this year.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 8 of 26

In 2024, work on a new Revenue Model will be one of the top priorities. More specifically:

1. A new revenue model will be developed and considered, aiming to support the strategic growth targets of the Association and to generate the income necessary for increasing the Association's organisational capacity and capabilities.

2. The new revenue model will aim to expand beyond the current membership fee structure, by exploring the introduction of possibilities such as fees on usage of the Peppol Network and other value-oriented offerings.

3. Work in this area is expected to result in a new fee policy to be applied gradually and when feasible within the 2025-26 period.

2.3.2 Critical Infrastructure

1. SML capacity and sustainability

   a. OpenPeppol must develop a strategy for the short-term future of the current SML service provided by the European Commission. All options will be explored, from a possible upgrade of the service in terms of capacity and reliability to a complete withdrawal and insourcing. A path will be outlined and adopted within 2024 and the placeholder for member involvement in this deliberation will be the newly established Critical Infrastructure Working Group.

   b. The Critical Infrastructure Working Group will assess options for SML federation, considering service resilience factors but also data sovereignty requirements manifested mainly, but not solely, in the APAC region. A PoC on SML federation will be initiated by OpenPeppol, inviting participation from willing jurisdictions.

   c. Future-looking work will be initiated, as part of the Critical Infrastructure Working Group, on the overall architecture of dynamic discovery, the use of DNS, the combination with Peppol Directory and other considerations that have been recently recognised.

2. Peppol Directory

   a. In 2024, the Peppol Directory will be updated to include functions that are needed to comply with the Data Collection, Reporting and Usage Policy in its updated form included in the Internal Regulations Part II – Use of the Peppol Network v2.0.0, published in December 2023.

   b. The main scope will be to restrict currently unlimited access by anyone, particularly through the automated API interface.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 9 of 26

2.3.3 Maturing services and procedures

1. Reporting Mechanism

    a. The central Reporting Mechanism was developed as a Minimum Viable Product in 2022-23 and was put into production as of January 2024.

    b. During 2024, Reporting will be fully productised,

        i. A Product Owner will be assigned within the OO. This will happen in 2Q2024, as soon as the technical and functional imperfections are corrected, and issues identified during early production are addressed.

        ii. Regular analysis will be performed to develop a business understanding of the data, assess compliance and identify patterns that are useful for the improvement of the Peppol ecosystem.

        iii. Internal procedures will be strengthened to support monitoring, support and compliance handling, where OpenPeppol will play a key role and help the Peppol Authorities.

        iv. A policy for regularly publishing meaningful statistics will be developed and applied, in line with the Data Collection, Reporting and Usage Policy of the IR.

    c. Current reporting mechanisms applied by certain Peppol Authorities are to be phased out by 2Q2024, as the centralised mechanism becomes reliable.

2. Operational maturity of the PINT

    a. In 2023, the PINT was put into production, after a long process involving a PoC that lasted for almost 2 years. In 2024, PINT will become part of regular operations with standard procedures for change and release management that fit the nature of PINT.

    b. The lifecycle of PINT specs, with the particular requirements for making changes to the general PINT model and specification that are inherited by local specialisations, while at the same time implementing changes to the parts owned by Peppol Authorities, will be standardised and applied to all PINT countries in a harmonised and synchronised manner.

    c. A policy will be developed that will clearly specify the role of Peppol Authorities in the change management of the PINT family of specifications and address issues such as local and global mandates of business documents and use of wildcard receive capability options.

    d. The PINT Cross-Regional Coordination Board will move to regular operations that will be fully synchronised with the lifecycle management timeline of PoAC.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 10 of 26

3. Conceptual maturity of widely used specifications.

   a. There is a need for guidelines and principles to be provided by and for the Change Management Boards in the Domain Communities, which should be used as guard rails in handling RFCs.

   b. This work is mostly relevant to PoAC, that is responsible for some specifications that are quite mature, and their evolution should consider the bigger picture of maintaining automation and interoperability, not just assessing individual feature requests in a narrow sense. However, this practice is good for other Domain Communities as well, e.g. eDEC.

   c. Work will be done in the Domain Communities, supported by the OO resources that are allocated to them.

2.3.4 Maturing the organisational model

Scope and priorities for 2024:

1. Finalise the **Internal Regulations Part I – Functions of the Association**, in line with the new Statutes approved in October 2023.

2. Kick off the **Security Committee** and support it to find its rightful place within the Peppol Interoperability Framework, according to the MC mandate for its establishment.

3. Explore possibilities for a more **federated structure** of the Operating Office and possibly the Association itself, given the continuing global growth and the need for maturity in different geographic regions (Europe and APAC at the moment). A strategy is to be developed in 2024, including the key requirements and addressing relevant capacity and capability considerations.

4. Revisit the backlog of **organisational and governance changes** left over from the work of the Agreements Revision Task Force (ARTF) In 2020-21. Work can take place within the context of MC++ and the goal for 2024 will be to develop a strategy, as it is unlikely that resources will be available by the OO and members to initiate substantial revisions to the Peppol Governance Framework this year.

2.4 Organisational Capacity and Capability

2.4.1 Core services and Tools

In 2024, the Operating Office will continue work on a number of core services that are essential for the smooth and satisfactory functioning of the Peppol Interoperability Framework.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 11 of 26

1. Reporting Mechanism

   a. Further to the MVP version of 2023 becoming a product in 2024, the OO will continue work to improve it, as part of product maintenance, but also in order to add functionality.

   b. A new development project will be initiated to integrate the Peppol Network Analytics functions – analysis of data from the SML – into the mechanism as foreseen by the Internal Regulations.

2. Testbed

   a. Test cases already developed will be introduced into production for both self-assessment and accreditation. These new cases check payload-related capability, SMP technical conformance and more complete transaction implementation than the current version that is in production.

   b. Introduction of new capabilities for Service Provider accreditation will be made. First for Malaysia, then presumably for other APAC PAs that are expected to follow, making the PINT-specific suite part of their local accreditation procedures. A wider discussion with PAC and SPC will take place to generalise the use of new testing suites to the global accreditation across the Peppol Network.

   c. A policy and a strategy for introducing recurrent testing will be developed, aiming to assess desirability and feasibility of an obligation of Service Providers to test periodically in order to have their production certificates renewed.

   d. More development work is needed to build a more comprehensive and functional administration interface, that will be necessary for the testbed to be used for recurrent accreditation testing.

3. Issue Tracking tools

   a. The RFC Register was already developed to a large extent in 2023. It will be finalised and put into production in the first half of 2024.

   b. Operational Procedures will be in place for the use of the RFC register but also for the internal workflow of OO and CMB members all through the Issue Tracking process.

   c. The current Operational Procedure on Issue Tracking will be updated in line with detailed workflow requirements and new tool functions.

4. Peppol Development Kit (PDK)

   a. The PDK has further evolved in 2023, meeting requirements from its use in PoAC and PINT.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 12 of 26

b. The PDK will need to complete its documentation with an update of the enterprise and solution architecture, so that it can be assessed from a business perspective of becoming the basis for service offerings towards Peppol Authorities and Service Providers.

2.4.2 Architecture and Infrastructure

1. Migration to **new network specifications** for SMP 2.0, SML (BDXL) and transport envelope (XHE), among others, has been progressing slowly but should be accelerated in 2024, particularly on SMP 2.0.

2. A new **trust model** should be explored, in order to support flow separation in a multi-domain network. A strategy will be developed in 2024, considering actual requirements as well as suitability and feasibility of different options.

2.4.3 Market Development

In 2024, the Operating Office will continue work to support growth of the Peppol ecosystem through expanded presence in key markets. More specifically:

1. Priority shall be given to **onboarding new Peppol Authorities**, focusing on mature prospects in new countries. For other business domains, work will be undertaken within the perimeter of resources available to the OO.

2. A public **Conference** will be organised in the first half of the year aiming to attract external actors in addition to the OpenPeppol members. The target is to be more extrovert and to have a better control of the message OpenPeppol wants to convey to the market in general and to specific stakeholders, public and private, such as Tax Administrations. Fees will be introduced to cover costs, but the nature of the conference will not be commercial.

3. Sponsoring of the **Exchange Summit** for 2024 will be restricted to events in Europe and Asia-Pacific only. Other sponsoring opportunities of a modest scale and related to key market actors and activities will be considered, such as for the Billentis report.

4. **Engagement with international organisations** will continue, with emphasis on the OECD but also leveraging the efforts of Peppol Authorities in bodies such as the WTO, G7, and APEC, and supporting new and ongoing trade negotiations and digital partnership agreements.

5. **Website usability** must be improved, most particularly with respect to the provision of more and better guidance to the most frequent types of visitors.

6. **Marketing and promotion material** production will be undertaken only to the extent that the budget allows. There is no such provision in the target budget

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 13 of 26

proposed to GA17 in this document but might become available if growth is stronger than projected in this budget.

2.4.4 Administration and execution

Focus for 2024 will include:

1. External Operational Procedures involving members around functions foreseen and expected by the Peppol Interoperability Framework.

2. Internal Operational and Administrative Procedures for the OO workflow related to all necessary activities and tasks it must perform.

3. Internal workflow supporting tools (including Office365).

4. Initiation of a project towards ISO27001 certification.

   a. This seems to be a requirement many members place on the OpenPeppol organisation.

   b. For 2024, the target is to do the analysis and determine the scope and resource requirements. This will serve as a basis for a decision on full execution.

   c. Certification, if decided, is expected in 2025 at the earliest.

5. Additional activities can be undertaken in the event that strong growth provides a margin that the target budget does not have, in the present proposal to GA 17.

   a. Improvements in accounting

   b. Automation of membership data and procedures

3 Operational Plan for the Communities

3.1 Stakeholder Communities

3.1.1 Peppol Authority Community (PAC)

PAC plans for 2024:

Many topics that were of great importance during Q3 and Q4 of 2023 are also top of mind in 2024: GENA, PINT EU, VIDA/CTC, security, Peppol core services including SML, directory and reporting. The focus for 2024 is that we will contribute, with human resources.

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

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 14 of 26

1. Sharing knowledge with domains and communities within Peppol and trying to interact with the different stakeholders within Peppol. Bringing Peppol forward.

2. Actively taking part strategically through the MC++ meetings and other consultative bodies. One of the focus points is to assess the current business model and enhance/optimize revenue of the organization.

3. From PA perspective provide Peppol & OO with (re)sources when needed. Our aim is to see if and how the PA's can help with finding a more structural way to increase capacity within the Operations of Peppol.

4. 1 on 1 sessions with PAs to asses local success, challenges and stimulate overall engagement with the community.

5. Synchronize communication: raising the bar of how all communicate on the same level about Peppol.

6. Create a "blue print" PA paper. The idea is to write down a guide to set up a PA. This was not achieved last year but we aim to do it this year.

3.1.2 Service Provider Community (SPC)

SPC plans for 2024:

- Key objective – Provide value to the members by creating the base to acquire important information and keep high quality discussions

- Support the GENA incubation project as it is very important counterpart for the Service Provider Community

- Other targets

  o Keep regularity (a meeting every 5 weeks) in meetings except summer period.

  o Agenda 2-3 days beforehand.

  o Maintain the good quality meeting content.

  o Regular MC updates of membership and PA development.

  o Regular updates from eDEC and PoAC communities.

  o Regular updates from OO

- Actions:

  o Ensure better onboarding of new service providers.

  o Consider the opportunity for an off-meeting discussion area for Service providers.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 15 of 26

- o Keep contact to local SP communities also emphasize the importance of SP cooperation.

3.1.3 End User Community (EUC)

EUC plans for 2024:

- Continue work on user survey for current and potential EUC members to seek more engagement and increase participation

- Propose a vision "EUC is to drive efficiency and growth among business and public sector entities around the world"

- Encourage End User interest in specific subjects, such as

  - o Billing

  - o Ordering

  - o Logistics

  - o 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

3.2 Domain Communities

3.2.1 eDelivery Community (eDEC)

eDEC plans for 2024:

1. Continue to refine change and release management based on new agreement change processes

2. Continue Peppol specification upgrade, with necessary updates for SML, Directory and Policy for use Identifiers to follow

3. Documentation of the Peppol Network Architecture

   a. Recommend to be done post SMP and SML work

   b. Revisit when ready

4. Ensure and maintain safe & secure operation over the Peppol Network

5. Incubate MLA workgroup result

6. Increase collaboration with PoAC

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 16 of 26

7. We anticipate the Critical Infrastructure Working Group will lead the following, and eDEC will be keen to participate

    a. Future of SML

    b. New trust model

3.2.2 Post-Award Community (PoAC)

PoAC plans for 2024:

*   Deliver new releases
    o   May and November
    o   BIS and PINT releases
    o   Collaboration with PAs to align releases
*   Continue to improve the Peppol BIS messages
    o   Strengthening stability and improve the functionality
*   Continue to review the use of business and message responses in the network
    o   Mandatory or optional use and migration to new message response type(s)
*   Review the use of country specific rules
    o   Formal review and roll out
*   Implement the new agreements
    o   Survey the communities via webinars to drive CMB decisions
    o   Improve release process
    o   Align the versioning of the specifications

3.2.3 Pre-Award Community (PrAC)

PrAC plans for 2024:

*   Guideline for Notification and two-stage procedures
    o   Illustrate choreography of Peppol BIS in pre-award for two-stage procedures
    o   Includes variants like restricted procedure, competitive procedures with negotiation, competitive dialogues and innovation partnerships, Dynamic Purchasing System
*   New Peppol BIS for Contracting (tbc)

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 17 of 26

- Preparation of next Peppol PrAC release that contains new BIS profiles, updates and new guideline
    - Pre-Award Peppol BIS P012 – Qualification Response
    - Pre-Award Peppol BIS P013 – Invitation to Tender
    - Pre-Award Peppol BIS P035 – Pre-Award Catalogue
    - Pre-Award guide: Notification & Two-Stage Procedures
    - ESPD BIS 3.0 (?)

- Alignment with work in CEN TC 440: No major new works planned yet in Peppol PrAC in 2024 apart from the next release. Mostly all required profiles are established by now. Alignment may be required based on CEN TC440 results but this is to be expected earliest in 2025.

3.2.4 Continuous Transaction Control Community (CTCC)

CTCC plans for 2024:

1. 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/Digital Reporting Requirements (DRR) is a relevant priority for the government

    a. Continue working on marketing materials and messaging surrounding Peppol CTC (D-CTCE and potentially highlighting C-CTCE)

    b. Get at least 1 TA or PA to test the approach either in the Peppol CTC Playground or other form preferred by such TA or PA

    c. Get at least 1 TA or PA to commit to deployment of Peppol CTC or CTC based on Peppol specifications / network (D-CTCE or C-CTCE)

    d. Collaboration with DG TAXUD and DG GROW (European impact), and OECD (global impact)

2. Subject to engagement of relevant stakeholders and resources availability in the Association, elaborate on how Centralised Clearance scenarios could be adopted as a variation of Peppol CTC (C-CTCE).

    a. The market is sending us strong signals that OpenPeppol should consider presenting a C-CTCE approach as alternative to D-CTCE to support jurisdictions that desire TA to perform central message validation (as opposed to this performed by network of service providers)

3. Conduct a Peppol CTC ViDA pilot in 2024 involving at least 2 jurisdictions

    a. Align with NSGB aiming to make the pilot more European vs. Nordic

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 18 of 26

4. Following a successful ViDA pilot, begin preparations for the creation of CTC Domain with Peppol BIS established.

3.2.5 Logistics Community (LoC)

LoC plans for 2024:

- Key objective – Deliver value to members by establishing a foundation for acquiring vital information, fostering high-quality discussions, ensuring a secure change management board, and cultivating common understanding and goals.

- Our goal is to standardize logistic data across industries globally. This will facilitate data sharing between all involved both clients, suppliers and forwarders, giving visibility throughout the supply and logistic chain.
  - Enabling:
    - Enhanced planning of deliveries and backload, data driven decisions
    - Improved logistics visibility and planning results in reduced traffic and consequently, a smaller environmental footprint
  - Reduce operational risk
    - Real time operational insight for all participants in the supply/logistic chain
    - Increase stakeholder knowledge, Perception of what is moving through the supply chain is key to common understanding
  - Reduce risk-probability due to:
    - Early identification of a risk by continuous monitoring of the supply chain, reducing reaction time
    - Common understanding of the risk in the
      - Planning team
      - Operational team
      - Decision making team

- Other targets
  - Keep regularity in meetings except summer period.
  - Agenda 2-3 days beforehand.
  - Maintain the good quality meeting content.
  - Regular MC updates of membership and development.
  - Regular updates from stakeholders

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 19 of 26

- o Stimulate end user engagement
- Actions:
  - o Secure testing of several messages with stakeholders ie BEAst and Norwegian O&E operators
  - o Set plan for implementation and align on next steps for the LoC community.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 20 of 26

4 Budget 2024

4.1 Introduction

In this section we present the 2024 Budget for OpenPeppol and the methodology that was followed.

Traditionally OpenPeppol has defined its target annual member fee income based on a roll-over of the prior years' level of membership plus an expected level of increase in line with current activity. While 2023 saw a 13.3% increase in membership fees over budget, part of the surplus stemmed from entry into new markets or as a result of new legislation, both of which are expected to taper off early in 2024.

However, in May 2024, OpenPeppol will hold its first public Peppol Conference, from which some additional entrance fee income may be derived, at least to cover the additional expense of running such an event.

Based on the above, a 14% increase in membership fees is foreseen for 2024, which includes an anticipated 6% growth in fees coming from new members joining the association.

The 17th OpenPeppol General Assembly is invited to approve the 2024 Target Budget as described below.

4.2 Budget Overview

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 taking into account the budget needed to support the 2024 focus areas of the association. Since OpenPeppol is established as a Not-For-Profit Association, the aim of the budget is to be balanced to avoid a significant surplus at the end of the year, while maintaining an income deferral, where possible, to cover any on-going project or other activities which frequently carry over into the new year and a contingency fund to cover the core activities of the association, in the event of a reduction in growth.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 21 of 26

2024 Budget Calculation for GA17 Approval	Year End RESULTS 2023	2024 TARGET BUDGET GA17
Income	**2,208,258**	**2,394,107**
Membership Fees	1,942,025	2,213,694
Income carried forward - Accum. Profits	26,280	27,613
Doubtful Accounts Previous Year Reversed	85,468	87,384
Allowance for doubtful Accts. Current Year	-87,384	-87,384
Prev. Year Income Deferral Reversed	241,869	152,800
Income deferred to next year	**152,800**	**163,200**
Expenses	**2,027,845**	**2,203,061**
Domiciliation	3,040	3,040
Fees/Accounting/Tax/Legal	121,624	57,830
Professional fees - Operations	1,634,114	1,880,311
Professional fees- Consumables	114,798	110,081
Fees & Subscriptions /memberships	1,250	1,300
Travel Cost	59,654	65,000
Annual fairs and Exhibitions	80,720	79,847
Marketing expense	11,542	3,950
Bank and Financial Charges	1,102	1,702
	27,613	**27,846**

4.2.1 Income Considerations

The income earned on membership fees at the close of 2023, is used as the basis for the target budget in 2024, plus an expected 6% growth in new members and additional fees from an estimated 80 paying Peppol Conference participants, brings us to a budgeted 14% increase in member fee income over the 2023 year-end results.

Member off-boarding as a result of inactivity or consolidation of members through acquisitions and streamlining, may continue throughout 2024 as the market matures, but most are expected to pay their 2024 annual fees and exceptions are expected to be covered in the allowance for Doubtful Accounts.

While no new Peppol Authorities are expected to join in 2024, interest is increasing from the Middle East where service providers are joining the association to prepare for a possible expansion of Peppol usage, foreseen in the region in 2025 and beyond.

An income deferral from 2023 of 152,800 € has been carried over into 2024 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 2024 Operational Plan as discussed earlier in this document.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 22 of 26

4.2.2 Expenditure Considerations

Expenditure is expected to increase primarily in the category of Professional Fees – Operations, to support the further professionalisation of the Operating Office and its capacity to deliver on an increasing demand for its services. This includes the external support needed to successfully host a public Peppol conference in 2024 and the addition of resource availability to support the 2024 Operational Plan.

A moderate increase has also been foreseen to cover an associated increase in Travel costs. These and any unforeseen activities may also be supported by the deferral of income from 2023 into 2024.

4.3 Detailed descriptions, clarifications, and comments

Below you will find the details related to the individual items in the 2024 budget.

1. Membership fees of 2,213,694 € are calculated based on the annual fees to be invoiced in 2024 for all members approved by the end of December 2023, plus an estimate of 6% of growth from new members joining from January 2024, and an income (estimated at 80 paying participants) for the Peppol Conference in May 2024. Any increases in income above the target budget will be allocated to expenses in line with the 2024 Operational Plan.

2. Income carried forward is the surplus income balance of 27,613 € in the Accumulated Profits account from 2023 which we expect will close at a slightly higher level of 27,846 € at the end of 2024. This figure may be impacted by any gains or losses at the end of 2024 or can be drawn upon in 2024 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 of 87,384 € is based on a list of invoices outstanding at the end of 2023, where there is any uncertainty of payment or in some cases, where contacts may have changed, and further follow-up is required. As in previous years, any unused reserve is reversed into income at the end of the year.

4. Previous year Income Deferrals Reversed, is the amount of surplus income of 152,800 deferred from 2023, which is reversed into income in 2024 to cover any additional expenses, if needed.

5. Income Deferred to Next Year estimated at 163,200 € is the expected surplus resulting from new members joining in the last quarter, providing an income allocated to activities that carry over into the following year.

6. Domiciliation Expense of 3,040 € reflects the amount expected to cover the virtual office located in Brussels and any associated administrative costs. There is no change expected for 2024.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 23 of 26

7. Fees – Accounting, Tax, Legal expense of 57,830 € is based on the regular annual fees to support the accounting, legal and filing costs associated with the running of and reporting on behalf of the association, also to include a new quarterly filing requirement to the National Bank of Belgium. There is a significant decrease compared with the 2023 annual costs which included the legal fees related to the finalisation of the changes to the Statutes and some Corporate and VAT tax assessments carried out periodically.

8. Professional fees – Operations of 1,880,311 € 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 a wide range of 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. 2024 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.

   A main focus for 2024 will be on increased capacity and capability within the Operating Office, looking at core services and procedures, core infrastructure, market development activities to support growth, policy and governance, and finally administration and execution.

   Support is needed for the new Logistics Domain Community, also the Critical Infrastructure Working Group looking at SML capability and sustainability. Further support is needed for the introduction of a Global PINT Self-Billing specification and for the continued extended use of the Peppol Network. Continued engagement is needed with Tax Administrations on ViDA and Peppol CTC (DCTC), and engagement with the EC for evaluation of public procurement directives.

   This overall increase in activity may also be supported by the deferred income from 2023 to be spent, where needed in 2024.

9. Professional fees – Tools and Consumables of 110,081 € are the costs of licenses and service fees for a variety of cloud apps/servers/support such as Amazon Web Services, the Atlassian suite of products (Jira/Confluence/Jira Service Desk), conferencing and survey tools, MS Business Central licensing for Accounting/Reporting, GA Voting software, validation services, domain name fees, etc. Included in 2024 are fees for carrying out a gap analysis to identify the full list of policies/procedures that need to be developed/implemented with the longer-term objective of obtaining a leading accreditation in 2025 or later.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 24 of 26

The total 2024 budget is lower than in 2023, reflecting a reduction in Atlassian license pricing offered to non-profit organisations.

10. Fees – Subscriptions and Memberships of 1,300 € covers the annual cost of OpenPeppol to participate in CEN/TC 440 and CEN/TC 434 committees. A small increase in costs is foreseen for 2024.

11. Travel Expense of 65,000 € has been increased moderately from 2023 levels to support additional strategic internal meetings and to include travel of operating office consultants required to support the first public Peppol Conference scheduled in May 2024.

12. Annual Fairs and Exhibitions of 79,847 has been decreased slightly to reflect the savings of not sponsoring the usual annual external spring events (Exchange Summits in Dubai and Miami and eRechnungs Gipfel in Germany) offset to the minimum cost of hosting the public Peppol Conference in May 2024. The remainder of the budget will be spent on facilities/catering/hospitality on internal and external meetings plus equipment/banners etc. for sponsorship of the autumn Exchange Summits in Europe and Singapore.

13. Marketing expense of 3,950 € is foreseen to cover the OpenPeppol sponsorship and inclusion in the Billentis annual report for 2024 and is a decrease from the 2023 expense level.

14. Bank and Financial Charges of 1,702 € has been increased to include a new annual charge for ING Bank's KYC services.

OpenPeppol AISBL
Rond-point Schuman 6, box 5, 1040 Brussels, Belgium
Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).

info@peppol.eu
www.peppol.org

Page 25 of 26

5 Vote 6 – Decision Item:

Approval of the OpenPeppol AISBL Operational Plan and Budget for 2024.

The 17th OpenPeppol General Assembly, gathered on the 16th of April 2024, hereby approves the OpenPeppol AISBL Operational Plan as described in this document and the Budget for 2024 as seen below, further elaborated in Chapter 4 of this document.

2024 Budget Calculation for GA17 Approval	Year End RESULTS 2023	2024 TARGET BUDGET GA17
Income	**2,208,258**	**2,394,107**
Membership Fees	1,942,025	2,213,694
Income carried forward - Accum. Profits	26,280	27,613
Doubtful Accounts Previous Year Reversed	85,468	87,384
Allowance for doubtful Accts. Current Year	-87,384	-87,384
Prev. Year Income Deferral Reversed	241,869	152,800
Income deferred to next year	**152,800**	**163,200**
Expenses	**2,027,845**	**2,203,061**
Domiciliation	3,040	3,040
Fees/Accounting/Tax/Legal	121,624	57,830
Professional fees - Operations	1,634,114	1,880,311
Professional fees- Consumables	114,798	110,081
Fees & Subscriptions /memberships	1,250	1,300
Travel Cost	59,654	65,000
Annual fairs and Exhibitions	80,720	79,847
Marketing expense	11,542	3,950
Bank and Financial Charges	1,102	1,702
	27,613	**27,846**

OpenPeppol AISBL   info@peppol.eu   Page 26 of 26

Rond-point Schuman 6, box 5, 1040 Brussels, Belgium   www.peppol.org

Corporate identification number 0848.934.496 (Register of Legal Entities Brussels).