

Annual Activity Report 2025

annexes

Office for Administration and Payment
of Individual entitlements

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

I declare that in accordance with the Commission's communication on the internal control framework ⁽²⁾, I have reported my advice and recommendations on the overall state of internal control in the PMO to the Head of Service.

I hereby certify that the information provided in the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels,

(e-signed)

Catherine HELDMAIER-REGNIER

Director in charge of Risk Management and Internal Control (HoU PMO.8 and Deputy to the Head of Office)

⁽¹⁾ In PMO, the Deputy to the Head of Office is entrusted with the Risk Management and Internal Control (RMIC) function.

⁽²⁾ C(2017)2373 of 19.04.2017.
pmo_aar_2025_annexes

ANNEX 2: Performance tables

<p>General objective 8: A modern, high-performing and sustainable European Commission</p> <p><i>Specific Objective 8.1: Correct and timely handling of transactions</i></p> <p style="text-align: right;"><i>Non-spending</i></p>			
<p>Result indicator 8.1.1 Average time to handle reimbursement requests</p> <p>Explanation: Number of working days between the receipt of a reimbursement request (medical and travel) and the sending for first payment (or its refusal).</p> <p>Source of data: PMO</p> <p>This result indicator is selected as a KPI</p>			
Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
<9	<9	<9	3.18
<p>Result indicator 8.1.2 Average time to handle family allowances requests</p> <p>Explanation: Number of working days between the receipt of a declaration (schooling, child, marriage, divorce, partner's income) and the end of the process</p> <p>Source of data: PMO</p> <p>This result indicator is selected as a KPI</p>			
Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
<35	<35	<35	23.06
<p>Result indicator 8.1.3 Risk at payment</p> <p>Explanation: Error rate detected ex post on a statistical sampling</p> <p>Source of data: PMO</p> <p>This result indicator is selected as a KPI</p>			
Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
<2%	<2%	<2%	0.50 %
<p>Main outputs in 2025:</p>			
<p>Other major outputs</p>			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Schooling declarations: processing time	Percentage processed before 15 December 2025 (if received before 15 November)	>90%	93%
Article 90 complaints	Proportion of Article 90 complaints upheld (%)	<10%	<2%

General objective 8: A modern, high-performing and sustainable European Commission

Specific Objective 8.2: High quality standards of customer service

Non-spending

Result indicator 8.2.1 Average time to answer Staff requests via the Staff Centre / Pensioners' portal / Portal for former staff members

Explanation: Number of working days between the receipt of a ticket and its first closure

Source of data: PMO

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
<10	<10	<10	6.29

Result indicator 8.2.2 Percentage of handled phone calls

Explanation: Percentage of calls to the PMO single number that were answered, out of the total number of calls received during opening hours

Source of data: PMO

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
80.4%	>85%	>85%	82.55%

Result indicator 8.2.3 Percentage of negative feedback

Explanation: Percentage of tickets closed for which the staff gave negative feedback

Source of data: PMO

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
1.17%	<3%	<3%	0.71%

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Entry into service	New portal: onboarding tool based on ServiceNow <ul style="list-style-type: none"> - Direct upload of data and documents - Direct exchanges newcomers – PMO 	Roll-out in 2025	Rolled out to Commission newcomers end of 2025 Extension to cover all EUIBAs with SLA with PMO in 2026

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Trainings on pensions, pension transfers, unemployment and end of contract for Institutions and Agencies	Number of trainings, including monthly training sessions organised by PMO, participations in welcome sessions of DG HR and ad hoc trainings for specific Institutions and Agencies	2 trainings per month per domain (except July and August)	13 trainings per month Number of trainings organized in 2025: <ul style="list-style-type: none"> - End of service rights : 44 - Pension : 46 - Transfer IN of pension rights: 24 - Transfer OUT of pension rights: 21 - Unemployment: 21
Active staff: Trainings for newcomers	<ul style="list-style-type: none"> •Training on establishment of the rights for the newcomers •Information sessions on School Allowances (secondary and high level) •Training on the JSIS rules and procedures 	<ul style="list-style-type: none"> • 2 sessions per month (for entries on 1st and 16th of month) • 4 sessions (in September) • 2 sessions per month 	24 sessions organised 4 sessions organised: 2 FR and 2 EN 2 sessions per month for the EC and 4 sessions per year for the Council
Active staff: training in agencies outside Brussels and representations	Targeted training on the JSIS rules and procedures and bilateral meetings	On request	ALL requests met: 1 training in situ in Malta (EUAA) and Budapest (CEPOL and EIT), 1 training online for Bratislava (ELA)
Training for future pensioners	Targeted training on the JSIS rules and procedures	2 sessions per months (EN and FR) for the EC, 4 per year (EN and FR) for the Council and 2 per year (EN and FR) for the EP	2 sessions per months (EN and FR) for the EC, 4 per year (EN and FR) for the Council and 2 per year (EN and FR) for the EP

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Simplified access to local health Systems in the Member States	Arrangements with national authorities in the Member States (BE, LU, NL, ES IT)	<ul style="list-style-type: none"> - BE: MyCareNet project: phased deployment of the solution: evaluation phase with a selected number of affiliates functioning - e-invoicing extended to 2 hospitals - NL: CZ project (3): consolidate, increase in size and number of users by end 2025 - LU: technical analysis completed; communication campaign finalized on time - IT: Conclude agreement with the Ministry of Health in Italy by end 2025 - ES: Agreements with five regional authorities remaining effective 	<p>phase 1 piloted and in production</p> <p>1 hospital (St. Luc) to be added in Q1 2026, discussion ongoing with 5 other hospitals.</p> <p>Currently covering 1/3 of all invoices with direct billing via e-invoicing The number of card users remained stable as the maturity level has been reached. Technical enhancements have been implemented to optimise user experience</p> <p>Agreement with FHL for simplified direct billing procedure signed and operational</p> <p>Discussions ongoing</p> <p>All agreements have been extended.</p>
Training offered to staff working in HR and budget services from other institutions and agencies, to ensure good collaboration with PMO counterparts under the SLAs	Yearly 'PMO Training Days'	'PMO Training days' organised	'PMO Training days' organised in December 2025 in hybrid mode – positive feedback received

(3) CZ (Centrale Zorgmaatschappij): health insurer authorised by the Dutch Ministry of Health

ANNEX 3: Draft annual accounts and financial reports

[Olik Sense Mashup](#)

Note: Due to the accounting system transition from ABAC to SUMMA in 2025, the amount of EUR 492.519.053,36 corresponding to JSIS expenditure is not present in the PMO's balance sheet. This amount was consolidated centrally at DG BUDG level.

ANNEX 4: Financial scorecard

[Qlik Sense Mashup](#)

The transition in 2025 to the Commission's new accounting system, SUMMA, has required the adjustment to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first part of the year. In the context of the transition to SUMMA, PMO managed to maintain the good result of the efficiency indicator on timely payments (Art 116.1 FR), remaining at 95% as in 2024.

ANNEX 5: Materiality criteria

It is of the utmost importance that the PMO implements correctly the staff regulations regarding entitlements and reimbursement of several categories of expenditure. An entitlement (allowance or cost reimbursement) can result from a decision made by another service (recruitment, mission, leave, etc.) or from an individual request from the relevant staff member (following a certain event: marriage, child, sickness, pension, etc.). Any such entitlement or reimbursement is entrusted to case handlers who then proceed with an assessment of the eligibility to the entitlement and the underlying documents. After such assessment, the entitlement/documents are encoded. The files initiated by the case handlers are subject to ex ante verification by the verifier and/or the Appointing Authority (AIPN). The ex-ante control strategy takes into account the complexity of the files and their financial impact.

Information systems make all necessary calculations and prepare batch files that are then transferred for payment to the Commission's accounting system (ABAC/SUMMA). After the operational initiation and verification by the case handlers and the verifying agents/AIPN respectively, these mass payments are initiated by case handlers. The financial verification and validation are carried out by the authorising officers by sub delegation. Only less recurrent or particular files can be introduced directly in ABAC/SUMMA.

The main inherent challenges result from the nature of the activities, residing in the very high number of individual transactions (e.g. reimbursement of costs related to medical claims and missions) processed, on the one hand, and mass transactions (e.g. salary and pension payments), on the other hand.

A quantifiable weakness in the control and supervisory systems would be defined as material when ex-ante or ex-post controls detect structural and pervasive errors regarding eligibility and calculation. The level of materiality is defined at 2%, corresponding to the materiality threshold applied by the Court of Auditors. If the residual risk of error on legality and regularity of all underlying transactions is higher than 2%, a reservation will be made.

Since 2019 ⁽⁴⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

A non-quantifiable weakness would be defined as material when an elevated risk of errors or abuse in entitlements is identified with no material financial impact but with serious reputational consequences for the Commission.

⁽⁴⁾ Agreement of the Corporate Management Board of 30/4/2019.
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ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

RCS1: Management (establishment/modification & payment) of salaries, post-activity and related entitlements

Stage 1: ex ante: Management (establishment/modification & payment) of salaries, post-activity and related entitlements)

Every establishment or modification of an entitlement relating to salaries and pensions is subjected to a 100 % ex-ante control. The initiating operational staff member opening the file performs a full assessment in order to correctly establish/modify the entitlements. A verifying staff member provides a supplementary layer of control in all cases, except for some very specific cases (allowances where review of some lower risk and less complex files is performed by the verifying agent on a sample basis, due to the high number of declarations received). It should be noted that the nature of PMO activities, payment of salaries, post-activity and reimbursement of claims, makes for an easy recovery of found errors, as corrections can be deducted from monthly salary and pension payments.

Main internal control objectives: Ensure that salaries, post-activity and related entitlements are correctly established, fraud is prevented and detected

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Salaries, post-activity and related entitlements are not correctly established or modified, resulting in recurring incorrect payments to staff:</p> <ul style="list-style-type: none"> • Determination of entitlements not compliant with staff regulations and not paid on time; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc) 	<ul style="list-style-type: none"> • All transactions are submitted to ex-ante controls, except for some very specific cases (allowances where review of some lower risk and less complex files is performed by the verifying agent on a sample basis, due to the high number of declarations received) • All entitlements (100%) are subject to ex-ante control by the initiating agent. • Four eyes principle (files are verified by a verifier before validation by AIPN), except for some specific allowances. 	<p>Coverage: all transactions</p> <p>Frequency: continuously</p> <p>Depth: Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification)</p>	<p><u>Effectiveness:</u> Reduced risk of litigation, compliance with regulation, transactions processed accurately and in time; Errors, fraud and potential litigations are prevented or minimized</p> <p><u>Efficiency:</u> all transactions</p> <p><u>Economy:</u> All personnel involved in operational transactions</p>

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
	<ul style="list-style-type: none"> All found errors are corrected, in principle without exception. Should an exception be made, an exception note is established; Delegation of powers (AOSD, AIPN) published; A certain number of controls have been embedded in the IT applications used. Certain ex post checks (a posteriori controls) are carried out by the operational units for specific cases (e.g. where payments are made for an established right, before supporting documents become available). 		

Stage 2: Expenditure implementation (commitment, validation, authorization and payment of expenditure)

Main internal control objectives: legality and regularity (compliance with Staff Regulation, FR & RAP), fraud prevention and detection

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> Amounts paid exceed what is determined as per staff regulations and financial regulation; Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> All transactions are submitted to ex-ante controls; Four eyes principle: 2 staff members are involved in each financial transaction: initiating and verifying agent; Close monitoring of every step in the payment process; 	<p>Coverage: all financial transactions</p> <p>Frequency: continuously</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> Sound financial management and respect of contractual deadlines. Errors, fraud and potential litigations are prevented or minimized.

	<ul style="list-style-type: none"> • Supplementary technical controls are made using IT applications • Centralised financial circuit for payments and commitments; • SUMMA for financial transactions (four eyes principle embedded); • Accounting controls are carried out regularly 		<ul style="list-style-type: none"> • Accounting errors are identified and corrected at an early stage <p><u>Efficiency:</u> all financial transactions</p> <p><u>Economy:</u> All personnel involved in financial transactions & accounting staff</p>
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Stage 3: ex post: Management (establishment/modification & payment) of salaries, post-activity and related entitlements)

Main internal control objectives: Ensure that salaries, post-activity, and related entitlements are correctly established, fraud is prevented and detected.

A central organisation of ex-post controls in PMO.8 allows to simplify and harmonise the methodology and results of the ex-post controls. The centralised approach provides good implementation of operations, conformity with regulations, and increases the efficiency of control. It also addresses the request of the IAS to have the correct sampling to provide reasonable assurance of the budget management.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Salaries, post-activity and related entitlements are not correctly established or modified, resulting in recurring incorrect payments to staff:</p> <ul style="list-style-type: none"> • Determination of entitlements not compliant with staff regulations and not paid on time; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> • A random (sample-based) ex-post control is performed uniformly on all financial transactions, on a quarterly basis. 	<p>Coverage: Sample-based on all transactions (random) or specific target on risky areas (targeted)</p> <p>Frequency: quarterly / annual basis</p> <p>Depth: Control with reference to corroborative information incorporating an element of independent oversight (e.g. audit certificate or other verification)</p>	<p><u>Effectiveness:</u> Reduced risk of litigation, compliance with regulation, transactions processed accurately and in time; Errors, fraud and potential litigations are prevented or minimized</p> <p><u>Efficiency:</u> sample based or specific target</p> <p><u>Economy:</u> Ex-post control team in PMO.8</p>

<p>The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments.</p>	<ul style="list-style-type: none"> Targeted ex-post controls are organised on an ad-hoc basis: on the basis of a risk analysis; ; on the basis of fraud risk assessment; on the basis of the results of ex-ante controls; further to the conclusions and recommendations of the IAS or ECA; as result of the random ex-post controls, or for any other reason duly justified. Ex post controls of the transactions already controlled ex ante - aiming to verify the accuracy of the ex-ante controls All ex-post controls are reported based on a harmonised template. 		
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Stage 4: Supervisory measures

Main internal control objectives: legality and regularity (FR, IR, ICS), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> Risk of fraud, litigation and reputational damage due to non-compliance with legal provisions. The errors, irregularities and cases of fraud detected are not addressed or not addressed within a reasonable timeframe 	<ul style="list-style-type: none"> The list of exceptions, open audit recommendations, sensitive files, results of ex-post controls (incl. anti-fraud) and synthesis of the significant AOSD concerns are registered in a centralised registry. The sensitive files (incl. litigation and suspected fraud cases) are discussed bilaterally with the Direction on an ad-hoc basis. 	<p>Coverage: Based on results of tests/ audits/ risks</p> <p>Frequency: ad-hoc and three times a year</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness:</u></p> <ul style="list-style-type: none"> Issues are followed up and addressed; Processes and procedures improved; Continuous improvement of the internal control system. Contribution towards reasonable assurance. <p><u>Efficiency:</u> sample based on results of tests/ audits/ risks</p>

	<ul style="list-style-type: none"> • Follow-up on implementation of discharge recommendations is duly followed. • Risk management • Monitoring of sensitive functions. • The internal control coordinator follows the implementation of controls and assists the operational units in maintaining a high quality of reporting. 		<p><u>Economy:</u> Internal control team and concerned management</p>
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RCS2: Management (including payment) of medical, expert and mission claims

Stage 1 – ex ante: Management of medical, expert and mission claims

It concerns mass mission reimbursements and reimbursements of medical, expert/ candidate claims to a relatively stable population.

It is worth noting that the nature of PMO activities, payment of salaries, pensions and reimbursement of claims, makes for an easy recovery of detected errors, as corrections can be deducted from monthly salary, pension payments.

Main internal control objectives: Ensuring that medical, expert and mission claims are correctly established.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Medical, mission and expert reimbursement claims are not correctly established, resulting in incorrect reimbursements to staff:</p> <ul style="list-style-type: none"> • Reimbursement of expert/mission/medical expenditure not legal and regular; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> • All transactions are submitted to ex-ante controls; • Four eyes principle: 2 people are involved in each transaction: initiating and verifying agents, both at operational and financial level (except for fast track procedures); • All found errors are corrected, in principle without exception. Should an exception be made, an exception note is established; • Delegation of powers (AOSD, AIPN) published; • Supplementary technical controls are made using relevant IT applications. 	<p>Coverage: all transactions</p> <p>Frequency: daily</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness</u>: Reduced risk of litigation, compliance with regulation; Errors, fraud and potential litigations are prevented or minimized</p> <p><u>Efficiency</u>: all transactions</p> <p><u>Economy</u>: All personnel involved in operational transactions</p>

Stage 2: Financial transactions

Main internal control objectives: legality and regularity (compliance with Staff Regulation, FR & RAP), fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Amounts paid exceed what is determined as per staff regulations and financial regulation; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). 	<ul style="list-style-type: none"> • All transactions are submitted to ex-ante controls; • Four eyes principle: 2 people are involved in each financial transaction: initiating and verifying agents; • Close monitoring of every step in the payment process; • Supplementary technical controls are made using IT applications • Centralised financial circuit for payments and commitments; • ABAC/SUMMA for financial transactions (transition of JSIS to SUMMA envisaged in 2027); • Accounting controls are carried out regularly. 	<p>Coverage: based on results of tests/audits/risks</p> <p>Frequency: ad hoc / three times a year</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness</u>: Sound financial management and respect of contractual deadlines. Errors, fraud and potential litigations are prevented or minimized. Accounting errors are identified and corrected at an early stage</p> <p><u>Efficiency</u>: based on results of tests/audits/risks</p> <p><u>Economy</u>: All personnel involved in financial transactions and accounting staff</p>

Stage 3 – ex post: Management of medical, expert and mission claims

Main internal control objectives: Ensuring that medical, expert and mission claims are correctly established

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Medical, mission and expert reimbursement claims are not correctly established, resulting in incorrect reimbursements to staff:</p> <ul style="list-style-type: none"> • Reimbursement of expert/mission/medical expenditure not legal and regular; • Risk of fraud, litigation and bad reputation due to non-compliance with rules in force (FR & IR, Staff Regulations, accounting, etc). • The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments. 	<ul style="list-style-type: none"> • A random (sample-based) ex-post control is performed uniformly on all financial transactions, on a quarterly basis. • Targeted ex-post controls are organised on an ad-hoc basis: on the basis of a risk analysis; on the basis of fraud risk assessment; on the basis of the results of ex-ante controls; further to the conclusions and recommendations of the IAS or ECA; as result of the random ex-post controls, or for any other reason duly justified. • Ex post controls of the transactions already controlled ex ante - aiming to verify the accuracy of the ex-ante controls • All ex-post controls are reported based on a harmonised template. 	<p>Coverage: all transactions</p> <p>Frequency: quarterly / yearly basis</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p><u>Effectiveness</u>: Reduced risk of litigation, compliance with regulation; Errors, fraud and potential litigations are prevented or minimized</p> <p><u>Efficiency</u>: all transactions</p> <p><u>Economy</u>: All personnel involved in operational transactions</p>

Stage 4: Supervisory measures

Main internal control objectives: legality and regularity (FR, IR, ICS), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Risk of fraud, litigation and reputational damage due to non-compliance with legal provisions. • The errors, irregularities and cases of fraud detected are not addressed or not addressed within a reasonable timeframe. 	<p>The list of exceptions, open audit recommendations, sensitive files, results of ex-post controls (incl. anti-fraud) and synthesis of the significant AOSD concerns are registered in a centralised registry.</p> <ul style="list-style-type: none"> • The sensitive files (incl. litigation and suspected fraud cases) are discussed bilaterally with the Direction on an ad-hoc basis. • Follow-up on implementation of discharge recommendations is duly followed. • Compliance with Internal Control Standards is monitored regularly; • Risk management; • Monitoring of sensitive functions. • The internal control coordinator follows the implementation of controls and assists the operational units in maintaining a high quality of reporting. 	<p>Coverage: Based on results of tests/ audits/ risks</p> <p>Frequency: ad-hoc and three times a year</p> <p>Depth: Control with reference to fully independent corroborative information</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Issues are followed up and addressed; • Processes and procedures improved; • Continuous improvement of the internal control system. • Contribution towards reasonable assurance. <p>Efficiency: sample based on results of tests/ audits/ risks</p> <p>Economy: Internal control team and concerned management</p>

RCS3: Revenue Collection - Establishment and recovery of contributions

Stage 1: Establishment/recovery of contributions (pension, tax, unemployment, JSIS, insurance)

Main internal control objectives: Ensuring that contributions are correctly calculated and paid by relevant parties (e.g. staff, other Institutions, Agencies, depending on the extent of their SLA with PMO); Effectiveness, efficiency and economy; Compliance (legality and regularity); Sound financial management

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Risk on accuracy of contributions</p> <p>Risk on accuracy of billing (enquiries, complaints from staff & other bodies)</p> <p>Risk on accuracy of accounting</p>	<ul style="list-style-type: none"> • Percentage of contributions based on Staff Regulations entered in PMO IT systems calculating salaries (NAP) • Technical & financial controls • Checks by external parties paying the contributions (e.g. Staff, other Institutions, Agencies) • Accounting controls • European Court of Auditors' audit • For JSIS, independent audit by an external auditor. • For the unemployment fund, inter-DG working group with HR and DG BUDG. 	<p>100% coverage</p> <p>Automatic</p> <p>Monthly</p> <p>At each payment period</p> <p>Twice a year</p> <p>Annually</p> <p>Annually</p> <p>Regular and ad-hoc monitoring</p>	<p><u>Effectiveness:</u> correctness of contributions, payments by third parties.</p> <p><u>Efficiency:</u> case by case</p> <p><u>Economy:</u> all staff involved</p>

RCS4: Revenue Collection – Charge back mechanism

Stage 1: Establishment/recovery of charges for services provided, as per Service-Level agreement

Main internal control objectives: Ensuring that administrative charges are correctly calculated and paid by relevant parties (e.g. other Institutions, Agencies, depending on the extent of their SLA with PMO); Effectiveness, efficiency and economy; Compliance (legality and regularity); Sound financial management

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> Equal treatment of clients not ensured Lack of transparency of the charge-back mechanism Breach of the "no profit/ loss" principle Non respect of the corporate reporting requirements/ lack of management information of the clients Lack of extensive documentation may lead to errors and business continuity of this aspect of the process Accuracy of billing (enquiries, complaints from clients) 	<p>The actual level of resources invested in the delivery of services is followed up (IT tools, regular screening of the staff, management meetings).</p> <p>Checks by external parties receiving the debit notes.</p> <p>Controls / documentation have been developed in 2017 following the IAS audit and the corporate charge back guidelines and is maintained.</p>	<p>100% Coverage: The forecast for the costs/ revenues of PMO in year N is prepared in January N-1 on the basis of current SLAs and assumptions in the context of the draft budget.</p> <p>Unit costs for each services for year N are updated in January N, October N and during the 1st quarter of N+1 for the final cost.</p> <p>Final for year N is known in the first quarter N+1 once all expenditure items are known</p>	<p><u>Effectiveness:</u> Meeting the demand for services, whilst ensuring costs are kept within the targets defined in the MP.</p> <p><u>Efficiency:</u> 100% coverage</p> <p><u>Economy:</u> costs impossible to identify as a single, stand-alone action, as they depend on the overall PMO activity and allocation of resources.</p>

PMO made also payments related to operational expenditure as shown in Annex 9 Table X, for which the risk has been assessed as low and a flat rate of 0,5% is used.

ANNEX 7: Specific annexes related to "financial management"

Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ⁽⁵⁾ aimed at the prevention, detection and correction ⁽⁶⁾ of fraud

Indicator 1: Implementation of the actions included in **PMO's** anti-fraud strategy over the whole lifetime of the strategic plan (2025-2029)

Source of data: PMO's annual activity report, PMO's anti-fraud strategy, OLAF reporting

Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)
100%	100% of due actions implemented each year One internal awareness raising session for all newcomers	100%

Main outputs in 2025:

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Implementation of OLAF recommendations	% of OLAF recommendations received implemented within the year	100%	100%
Revision PMO's Anti-Fraud Strategy	Adoption new AF Strategy	End 2025/early 2026	Draft version sent to OLAF for preliminary comments
Digitalisation: detection of patterns and anomalies	IT component set up / for use for suspected fraud cases	First prototype by early 2026	Internal discussion underway

⁽⁵⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – 'the CAFS Communication'; Communication from the Commission "Commission Anti-Fraud Strategy Action plan – revision 2023" [COM\(2023\) 405](#) of 11 July 2023 – "the Communication on the 2023 revision" – and the accompanying revised action plan, [SWD\(2023\) 245](#)– "the revised Action Plan".

⁽⁶⁾ Correction of fraud is an umbrella term, which refers in particular to the recovery of amounts unduly spent and to administrative sanctions.

1. Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance:

- the reports by AOSDs (Authorising Officer by Subdelegation)
- the contribution of the Internal Control Coordinator;
- the reports on ex-ante/ ex-post controls;
- the register of exceptions and non-compliance events;
- the observations and recommendations reported by the Internal Audit Service (IAS);
- the observations and the recommendations reported by the European Court of Auditors (ECA).

2. Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions.

In line with the requirements of the Financial Regulation, PMO reports for the year 2025:

- 1) cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
- 2) cases of "confirmation of instructions" (FR art 92.3)
- 3) cases of financing not linked to costs (FR art 125.3)
- 4) Financial Framework Partnerships >4 years (FR art 131.4)
- 5) cases of flat-rates >7% for funding indirect costs (FR art 184.6)
- 6) derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.
- 7) cases of financial support to third parties >EUR 60 000 (FR art 207)
- 8) non-financial donations provided in the form of services, supplies or works (FR art 244.3)

No such cases for the PMO.

3. Table Y on the estimated “cost of controls” at Commission level

Overview of department ’s estimated cost of controls at Commission (EC) level:

- Overview of PMO's estimated cost of controls at Commission (EC) level

EXPENDITURE

The absolute values are presented in EUR

PMO	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
RCS 1-Management of salaries, post-activity and associated entitlements	2,744,575.25 €	7,373,868,511.13 €	0.04%	459,005.81 €	- €	0.00%	3,203,581.06 €	0.04%
RCS 2-Management of medical, expert and mission claims	427,248.36 €	89,117,225.85 €	0.48%	115,290.00 €	- €	0.00%	542,538.36 €	0.61%
PMO operational expenses	- €	51,812,183.34 €	0.00%	- €	- €	0.00%	- €	0.00%
Other miscellaneous expences	- €	3,775,782.87 €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
	- €	- €	0.00%	- €	- €	0.00%	- €	0.00%
OVERALL total estimated cost of control at EC level for expenditure	3,171,823.61 €	7,518,573,703.19 €	0.04%	574,295.81 €	- €	0.00%	3,746,119.42 €	0.05%

The difference of 634.295.717,37 € between the amount of related payments made (column b in table Y) and the payments declared in Table X (column (2)) is related to the co-delegated payments type III.

The cost of controls for the 2 RCSs on revenues is included in the cost of controls for the payments.

ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of internal control systems

The IAS carried out an audit of the protection of personal data in the PMO in 2024. The PMO received the final report at the end of the year, which included four very important recommendations. These recommendations cover the following areas:

- Recommendation No 1: accountability, roles and responsibilities

Original due date: 30/06/2025

The IAS noted that PMO's operational controllers would benefit from a clearer accountability framework and formal role definitions. Recommendations include the implementation of targeted training and awareness raising for staff and external stakeholders.

Following the audit, the PMO has appointed a new DPC and DPC assistant fully dedicated to this role, who liaise weekly with the Head of Unit and report regularly to the Senior management. The DPC is also invited to the quarterly decision-making meeting on each IT application, where personal data issues are systematically addressed. In addition, PMO set up a training plan on protection of personal data covering different categories of training and awareness initiatives, including training sessions for all newcomers.

IAS concluded that the recommendation has been adequately and effectively implemented and could therefore be closed:

- Recommendation No 2: arrangements in case of joint processing, international transfers of personal data and SLAs

Original due date: 30/06/2026

The IAS has found that internal arrangements need formalisation between PMO and other DGs and services acting as delegated controllers or for which PMO carries out part of the delegated controller's personal data processing operations. 2 internal arrangements have already been signed in 2025 (with DG HR on staff contact and DG ECHO for the use of the NAP for technical assistants).

The IAS also requested the PMO to check its inventory of international transfers and carry out of transfer impact assessments when needed.

Additionally, six Service Level Agreements (SLAs) with clients are still awaiting signature following the clarification on PMO's status as separate controller, as recommended by the EDPS. The updated versions of the remaining SLA were signed in 2025.

- Recommendation No 3: compliance with data protection principles

Original due date: 30/06/2027

The IAS has identified recommended PMO to regularly update its personal data records, privacy statements and impact assessments; limit data sharing with travel providers; clarify retention periods. The IAS also identified some unsecure exchange with external stakeholders.

Already before the issuance of the audit report, the PMO has changed the procedure regarding the secure exchange of personal data to the mission to cover the most important risk. In addition, a working group has been set up to review retention periods. And a new specific retention list for PMO files has been adopted

All records that required review under the DPO guidelines have been duly reviewed and published in the DPO register on 5 December 2025 (approximately ten records). In addition, the DPIA related to Assmal has been reviewed and transmitted to the DPO along with the corresponding record.

To ensure data minimisation, the travel provider selected following the ongoing call for tender will have access to the minimum amount of personal data necessary within the framework of the new contract.

- Recommendation No 4: IT controls to ensure the integrity, confidentiality and availability of personal data

Original due date: 30/06/2026

The IAS has identified the need to update IT security assessments and plans, to anonymize data in testing environments, to improve the logging and password policy and to establish a phase-out process for old IT applications.

The above recommendations are linked to the improvements needed on ICPs 11 '*Selects and develops general control over technology*' & 13 '*Uses relevant information*'. The PMO has planned the necessary actions to implement the recommendations. The implementation of the action plan is on track and a significant part of the recommendations have been implemented, including: awareness raising actions, the clarification of roles in the field of data protection as well the enhanced security in data exchanges, the conclusion of administrative arrangements with other Services handling personal data on behalf of the PMO, etc. Therefore, the IAS recommendations have no material impact on the effectiveness of the internal control system and on the assurance.

In 2025, PMO recorded 6 exceptions and 3 non-compliance events (mainly linked to exceptional extension of framework contracts, inclusion of an additional contracting authority under an existing FWC, use of wrong commitment item, administrative error due to the reimbursement of removal before entry into service, etc). All exceptions and non-compliance events were registered and signed centrally in CENTRICS. Mitigating measures to address weaknesses that led to the exceptions and non-compliance events were put in place.

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

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

Table X: Estimated risk at payment and at closure

Table X : Estimated risk at payment and at closure (amounts in EUR mios)

DG PMO -1	Payments made (2025;MEUR) -2	minus new prefinancing (plus retentions made) (in 2025;MEUR) -3	plus cleared prefinancing (minus retentions released and deductions of expenditure made by MS) (in 2025;MEUR) -4	Relevant expenditure (for 2025;MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2025;MEUR) -7	Adjusted Average Recoveries and Corrections (adjusted ARC, %) -8	Estimated future corrections [and deductions] (for 2025;MEUR) -9	Estimated risk at Closure (2025;MEUR) -10
RCS 1 - Management of salaries, post-activity and related entitlements	6 821.24	0.00	0.00	6 821.24	0.50% - 0.50%	34.11 - 34.11	0.00% - 0.00%	0.00 - 0.00	34.11 - 34.11
RCS 2 - Management of medical, expert and mission claims	7.64	0.00	0.00	7.64	0.50% - 0.50%	0.04 - 0.04	0.00% - 0.00%	0.00 - 0.00	0.04 - 0.04
PMO operational expenses	51.81	0.00	0.00	51.81	0.50% - 0.50%	0.26 - 0.26	0.00% - 0.00%	0.00 - 0.00	0.26 - 0.26
Other miscellaneous expenses	3.59	0.00	0.00	3.59	0.50% - 0.50%	0.02 - 0.02	0.00% - 0.00%	0.00 - 0.00	0.02 - 0.02
Pre-financing	0.00	0.00	0.00	0.00	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
DG total	6 884.28	0.00	0.00	6 884.28		34.42 - 34.42	0.00% - 0.00%	0.00 - 0.00	34.42 - 34.42
					Overall risk at payment in %	0.50% - 0.50% <i>(7) / (5)</i>		Overall risk at closure in %	0.50% - 0.50% <i>(10) / (5)</i>

- (1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the PMO total.
- (2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.
- (3) New pre-financing actually paid by out by the department itself during the financial year. Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-SubDelegations.
- (6) For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero', the rate which has been used is 0.5% as a conservative estimate. For all other types, the actual error rate has been used.
- (8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC – for PMO +/- 0%), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. There are no corrective measures for 2025, mostly because most of the errors are corrected ex-ante. For this reason, the corrections following ex-post controls are very limited. No adjustment of the average recovery and corrections percentage is needed. The estimated future corrections are set to 0%.

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

Human Resource management

Objective: PMO employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities		
Indicator 1: Percentage of female middle managers Source of data: SYSPER		
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)
67% female representation end 2024	<ul style="list-style-type: none"> maintain at least 50% of female managers maintain a strong representation of women in pre-management functions 	50% female representation for HoU 57% female representation for HoS
Indicator 2: Staff engagement index Source of data: Commission staff survey		
Baseline (2023)	Target ⁽⁷⁾ (2029)	Latest known results ⁽⁸⁾ (situation on 31/12/2025)
65%	Increase	New staff engagement index (2025): 78% Old staff engagement index (2023): +6% percentage points

⁽⁷⁾ The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results).

⁽⁸⁾ A new method of measuring staff engagement was introduced in 2025. The new Staff Engagement Index provides a more comprehensive view of staff engagement covering purpose, pride and motivation, autonomy and growth and collaboration and trust. The old Staff Engagement Index, which focused more on job content and relations with immediate colleagues and manager, will be used exclusively for comparisons with past data.

Main outputs in 2025:

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
<p>Staff engagement:</p> <ul style="list-style-type: none"> • Management debrief sessions, organised by the Director and Heads of Unit • Town hall meeting by the Director and Heads of Units 	Frequency	<ul style="list-style-type: none"> • 1 session/week • 1 session/year 	<p>1 management debrief session/week</p> <p>2 town hall meetings</p>
Training for team leaders	% of team leaders	75% by end 2026	<p>On top of the 30% covered in 2024, another 16% of TL participated in a targeted coaching programme.</p> <p>4 Days of TL training will be organised in March 2026 to cater for 80% of the TL population</p>
PMO HR network meetings	Frequency	1 session/3 months	<p>3 meeting in 2025 as the HR agents are now at ease in their role the coordination meetings could be reduced to 4/years</p>
Team building activities	Number of units in 2025	units	3 units (PMO.3, PMO.7 and PMO.8)
Welcome sessions	participation rate of newcomers	90%	83%

Digital transformation and data management

Objective: The PMO is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to build a digitally transformed, user-focused and data-driven Commission

Indicator 1: Digital Culture: % of statutory staff that has completed at least one IT training course ⁽⁹⁾

Source of data: Digital Commission Dashboard (data measured at DG-level)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
67%	increase	increase	20%

Indicator 2: Seamless digital environment: cloud adoption – % of IT systems utilising cloud infrastructure services compared to the total number of IT systems

Source of data: Digital Commission Dashboard (- data measured at DG-level)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
6%	% increase compared to baseline	% increase compared to baseline	7%

Indicator 3: Maturity level in implementing corporate data policies across four key areas: data management, ownership and responsibilities, data quality, and data skills (basic, developing, established, advanced, or trendsetting).

Source of data: PMO

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
Data management - basic	Established	advanced	developing
Ownership and responsibilities - basic	Established	advanced	developing
Data quality - basic	Established	advanced	developing
Data skills - basic	Established	advanced	developing

⁽⁹⁾ This KPI will be accompanied by an informative package that will be shared in AAR templates on a yearly basis. The package will include: (i) link to implementing guidelines – list of training courses available in EU Learn; and (ii) dedicated instructions on how to register a new training course in EU Learn (when this is organised at DG level directly by the DG), in order to record the actual number of participants and sessions.

Indicator 4: Compliance indicator ⁽¹⁰⁾: percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years.

Source of data: PMO

Baseline (2024)	Interim milestone (2027) >90%	Target (2029) 100%	Latest known results (situation on 31/12/2025)
30%	>95%	100%	90%

Main outputs in 2025:

Digital transformation

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Digital Culture: Improve IT related skills of staff	% of statutory staff that has completed at least one IT training course	Maintain (baseline: 68% in 2024)	See previous indicator (20%)
Improve the AI-related skills of staff	number of staff attending AI training sessions	50 %	No data available. However an AI roadshow took place in MERODE in February 2025.
Improve the cybersecurity awareness of staff	participation of staff in cybersecurity awareness and training activities	at least 30%	A Cybersecurity roadshow event took place in MERODE in October 2025. A mandatory training in PMO was created in EU LEARN with 380 participants <i>EU Learn – Cybersecurity for the PMO: securing sensitive data</i>
Digital Culture: Increase number of active users in Teams	% of staff in average	>80%	>80%

⁽¹⁰⁾ The compliance indicator is calculated with a 50% weight attributed to the following two values: first, the number of public records with a publication date within the last 2 years / public records of the department. Second, the percentage of staff in the department who have attended data protection awareness-raising activities”

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Business-driven Digital Transformation Enhance the efficiency of business processes with workflow systems	Number of business processes implemented using ServiceNow or Compass Corporate	At least 2	4 processes with ServiceNow: digital onboarding of new staff; IT helpdesk; HR helpdesk; appointment booking for EU LOGIN MFA phase out.
Enhance the efficiency of business processes with AI-related tools	Number of business processes implemented with AI-agents or GenAI	At least 2	3 processes implemented: 1 in production for the reimbursement of transport tickets with MyCommuting (using IDP) and two more innovations in pilot for handling data requests in natural language (databot) and for the improvement of internal control (Risk Assessment Engine)
Business-driven Digital Transformation Modern digital solutions	% of implementation of digital solutions modernisation plan	>75%	80% (almost all solutions adapted to SUMMA, HRT and in the process of adding more RSPs and AI via AI@EC)
Seamless Digital Environment Increase of reusability in the IT portfolio	Number of digitally sovereign reusable solutions from the EC corporate catalogue	At least 3 across the IT portfolio	8 (EU LOGIN, EU SEND, EU SIGN, EUI, Kafka, eTranslation, API Gateway, CNS)
Green, Resilient and Secure Digital Infrastructure Enhanced cybersecurity posture	Compliance of the communication and information systems with the IT Priority controls, including the MFA/EU-Login	100%	64.5% RMI index All PMO systems are using MFA/EU-Login
Green, Resilient and Secure Digital Infrastructure All IT priority controls are implemented for all information systems	% of security measures from the work plan implemented	100%	86.96 % (GRC controls)

Data management			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Data management	HR Family Data Catalogue successfully deployed in production	2026	N/A for 2025; planned for 2026
Data roles and responsibilities	Number of cross-domain data assets clearly documented with an assigned Data Steward	At least one cross-domain data asset defined	N/A for 2025; planned for 2026.
Data Skills	Number of Internal trainings on PMO data products (e.g. dashboards)	At least one training per domain (JSIS, Travel Management, Payroll and Individual Rights)	N/A for 2025; planned for 2026.
Data Quality and FAIRness	Number of user-centric dashboards for data assets distributed across various IT Systems	At least one data quality dashboard implemented	More than 10
Data protection			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Data subjects' rights % of data subjects request replied within the prescribed deadline (one month or prolonged) 100%	% of data subjects request replied within the prescribed deadline (one month or prolonged)	100%	100%
Percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years.	Percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years	Percentage of staff trained on data protection compliance: 90% The percentage of public records of processing operations reviewed within the last two years: 100% every 2 years Compiled indicator target: 95%	Percentage of staff trained on data protection compliance: 79% The percentage of public records of processing operations reviewed within the last two years: 100%

Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.			
Indicator: % reduction in emissions from staff professional travel (t CO ₂ eq) ⁽¹⁾			
Source of data: PMO emissions report from Qlik Sense dashboard			
Baseline (2019)	Target (2030)	Latest known results (situation on 31/12/2025)	
68 t CO ₂ eq	50% of reduction (baseline 2019)	24 t CO ₂ eq (-65% reduction end 2025)	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Energy saving actions	% of PMO's buildings participating in the annual BEST energy saving actions	Remains 100%	100% (PMO building participated in annual BEST energy saving actions in 2025)
Staff awareness actions	Number of staff awareness actions in line with EMAS/greening corporate campaigns	Communication in line with EMAS/greening corporate campaigns	1 communication in line with EMAS/greening corporate campaigns (End of year Greening campaign)

⁽¹⁾ As of 2025 emissions from professional travel are measured through the Qlik Sense dashboard, hence the baseline has been changed to reflect the new tool.

ANNEX 11: Implementation through non-EU entrusted entities ⁽¹²⁾ and/or through EU Trust Funds

Not applicable.

⁽¹²⁾ Implementing partners other than EU institutions or Union bodies.

ANNEX 12: EAMR of the Union Delegations

Not applicable.

ANNEX 13: Decentralised agencies and other Union bodies

Not applicable.