



Annual Activity Report 2024

annexes

DIRECTORATE-GENERAL FOR HUMAN
RESOURCES AND SECURITY

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ANNEX 1: Statement of the Directors in charge of Risk Management and Internal Control

I declare that in accordance with the Commission's communication on the internal control framework ⁽¹⁾, I have reported my advice and recommendations on the overall state of internal control in the DG Human Resources and Security to the Director-General.

I hereby certify that the information provided in section 2 of the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.

Date 28 March 2025

Christian Linder

Director Finance, Legal and Partnerships

I hereby certify that the information provided in sections 1 of the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.

Date 28 March 2025

Adrian Dusa

Head of Unit Planning and Policy Coordination in 2024

⁽¹⁾ C(2017)2373 of 19.04.2017.
HR_aar_2024_annexes

ANNEX 2: Performance tables

General objective: A modern, high performing and sustainable European Commission					
Impact indicator: Staff engagement index in the Commission					
Source of the data: Staff surveys					
Baseline	Interim result			Target	Latest known results
(2018)	(2021)			(2024)	(2023)
69%	72%			Increase	73%
Impact indicator: Percentage of female representation in management in the Commission					
Source of the data: European Commission					
Baseline	Interim result			Target	Latest known results
(2019)	(1 December 2023)			(2024)	(1 December 2024)
40.5%	47.8%			>=50%	49%
Impact indicator: Environmental performance in the Commission* - Carbon footprint** (tonnes CO2e)					
Source of the data: Environmental statement 2024					
Baseline	Interim results			Target	Latest known results
(2019)	(2020)	(2021)	(2022)	(2030)	(2023)
210 483 ⁽²⁾	-37% ⁽³⁾	-40%	-32%	- 38%	-30%
Impact indicator: Environmental performance in the Commission* - Energy consumption of buildings (MWh / person)					
Source of the data: Environmental statement 2024					
Baseline	Interim results			Target	Latest known results
(2019)	(2020)	(2021)	(2022)	(2024)	(2023)
10.3	-13%	-13% ⁽³⁾	-28%	-12%***	-38%
Impact indicator: Environmental performance in the Commission* - Water use (m3 / person)					
Source of the data: Environmental statement 2024					
Baseline	Interim results			Target	Latest known results
(2019)	(2020)	(2021)	(2022)	(2024)	(2023)
18.0	-25%	-36%	-36% ⁽³⁾	-5%***	-39%

* Data for 2020 and 2021 are heavily impacted by the COVID pandemic conditions.

** The Communication on Greening the Commission [C(2022) 2230 final] established 2019 as a baseline for the carbon footprint (8 main sites, 2019 scope), and a 38% target reduction by 2030. Other EMAS parameters are aligned accordingly.

*** Target for performance to be achieved in 2023, reported in 2024.

⁽²⁾ In the 'Environmental Statement 2024' the baseline is adjusted according to the methodological update.

⁽³⁾ Data re-stated following methodological adaptations providing consistency with the latest published Environmental Statement.

Impact indicator: Environmental performance in the Commission* - Office paper consumption (sheets / person / day)

Source of the data: Environmental statement 2024

Baseline (2019)	Interim results			Target (2024)	Latest known results (2023)
	(2020)	(2021)	(2022)		
18.7	-64%	-74%	-75%	-15%***	-73%

Impact indicator: Environmental performance in the Commission* - Non-hazardous waste generation (tonnes / person)

Source of the data: Environmental statement 2024

Baseline (2019)	Interim results			Target (2024)	Latest known results (2023)
	(2020)	(2021)	(2022)		
0.216	-53%	45%	-54%	-11%***	-50%

* Data for 2020 and 2021 are heavily impacted by the COVID pandemic conditions.

** The Communication on Greening the Commission [C(2022) 2230 final] established 2019 as a baseline for the carbon footprint (8 main sites, 2019 scope), and a 38% target reduction by 2030. Other EMAS parameters are aligned accordingly.

*** Target for performance to be achieved in 2023, reported in 2024.

Specific objective 1: An attractive workplace for all

Result indicator: Offer sufficient flexibility in working conditions

Source of the data: Staff surveys - 'I achieve a good balance between work life and private life' (Commission)

Baseline (2018)	Interim result	Target (2024)	Latest known results (2023)
	(2021)		
56%	53% ⁽⁴⁾	61%	59%

Main outputs in 2024:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
New Commission Intranet	Launch of main corporate assets and transition of most DGs corporate thematic sites and local intranets	Q4 2024	Completed - All main corporate assets launched. Out of 84 sites, 77 (90%) migrated by 31/12/2024
Greening: new guide to missions	Adoption of new decision	Q1 2024	Postponed to Q2 2025
Greening: new green mobility plan	Adoption of a new communication	Q1/2 2024	Completed Q3 2024
Greening: progress review	Proposal ready for interservice consultation	Q4 2024	Delayed - To be adopted Q4 2025
Greening: EMAS registration extension to 3 Commission's representations (Sofia, The Hague and Copenhagen)	EMAS verification certificate	Q4 2024	Postponed to Q2 2025

⁽⁴⁾ Updated figures due to the fact that corrected data only became available in spring 2024 after the publication of the AAR 2023.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Diversity and inclusion: non-binary gender option	Introduce non-binary gender option to IT systems	Q4 2024	Ongoing
Diversity and inclusion: data collection	Prepare for introduction of diversity data collection in new HR IT platform	Q4 2024	Ongoing
Promote a culture of caring about mental well-being (ref. Be Well Action Plan 2.1.2)	A dedicated training programme (Learning Hub)	Q3 2024	Postponed to Q4 2025
	Information sessions (Self Care Days, Mental Health Week/Be Well @ My Workplace pilot)	Q3 2024	Completed
Adopt a new decision on absence/sickness management (ref. Be Well Action Plan 1.1.2)	New decision on absence/sickness management	Q3 2024	Postponed to Q4 2025
Implement the working time and hybrid working Decision (Action Plan 3.1.1)	Adoption of an action plan following the evaluation of the hybrid working Decision	Q3 2024	Completed
Follow-up to internal gap analysis to reinforce health and safety management system (ISO 45001)	Adoption of an action plan to address the gap analysis	Q3 2024	Ongoing - Action plan drafted
	Start implementing measures of the new approach to 'first intervention teams'	Q1 2024	Completed - First intervention action plan finalised and implementation started
Participate in the European Schools' governance and contribute to their well-functioning and sustainability	Start the gradual implementation of the future Brussels European Schools configuration in view of the opening of the 5th School in 2028	School year 2024/2025	Ongoing - Opening of the 5th School has been delayed by the Belgian authorities until 2030
	Adoption of an action plan based on the recommendations of the European Parliament resolution on the European Schools	Q4 2024	Completed - Adopted in April 2024
New mobility paper	Adoption of a paper with new approaches to mobility	Q3 2024	Completed in Q1 2025
Establishment of a flexible and transparent job market for middle managers	Launch of the job market	Q3 2024	Delayed - Postponed to Q3/Q4 2025, awaiting decision on mobility
Creation of a match-making platform for AD, AST and AST-SC officials	Launch of the expression of interest exercise	Q4 2024	Delayed - Awaiting decision on mobility
Second pilot exchange programme between the Commission and executive agencies	Launch of the pilot	Q1 2024	Completed - 73 projects published, 139 applications received

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Represent the Commission in the network of public administration contact points (EUPAN) and present good practice in the area	Participation in meetings of the European Network of Public Administrations (EUPAN) EUPAN Ministerial meeting organised by the Belgian presidency	Throughout the year Q1 2024	Completed - Participated in EUPAN meetings organised by the Belgian (Q1+Q2) and Hungarian (Q4) presidencies Completed
Support DG NEAR in the public administration reforms in candidate and potential candidate countries	Participate in Public Administration Reform Special Groups Provide advice on civil service legislation and practices	Q4 2024	Completed Ongoing
Training on ethics	Number of participants in the training courses on ethics, including participation in e-learning courses	7 000	8 699
New anti-harassment policy	Implementation Appointment of the Chief Confidential Counsellor (new function) Number of participants in the training courses	Throughout the year Q1 2024 2 000	Completed - Since 09/2024 more than 3 200 staff and managers attended the awareness raising sessions and more than 123 requests from victims, managers, witnesses and alleged harassers Completed with delay - The Chief Confidential Counsellor was appointed on 29/05/2024 and started on 1/09/2024 Ongoing - Mandatory training for managers started in 12/2024 with ±200 participants
Interinstitutional job platform for staff on temporary contracts in Luxembourg	Fully operational: governance rules agreed and implemented; platform populated	Q4 2024	Completed

Specific objective 2: *Fast and agile selection and recruitment*

Result indicator: Number of nationalities significantly under-represented in the AD5-AD8 grade bracket (non-linguistic functions)

Source of the data: Datawarehouse - staff composition by nationality

Baseline (2019)	Interim result (2023)	Target (2024)	Latest known results (2024)
12	15	6	15 ⁽⁵⁾

⁽⁵⁾ As of 2023, 15 Member States were underrepresented. As of now, this number will remain the same, in advance of the adoption of the General Implementing Provisions to Article 27 from Staff Regulations which is expected to define in detail 'underrepresentation'.

Main outputs in 2024:**Other important outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
New recruitment phase implemented across the Commission, including guidelines for DGs	Recruitment of candidates by DGs from new EPSO reserve lists	Q1 2024	Delayed - New EPSO reserve lists postponed to Q1 2025. Corporate Management Board endorsed the new recruitment model in December 2024
Analyse the feasibility of an interinstitutional junior professionals' programme	Launch an inter-institutional debate to assess the feasibility of setting-up an interinstitutional junior professionals' programme	Q2 2024	Postponed to Q2 2025 - Results of extension of the junior professionals programme to executive agencies first need to be analysed
Organise the internal competitions according to the planning published in 2022	Publication of the competitions according to the planning agreed	Publication of all the competitions on time	Completed - All internal competitions foreseen as part of the 2023 cycle have been published
Follow up on the reflections about the certification programme and a possible revision	DG HR will contribute to the discussions on the certification programme and its possible revision	Q1 2024	Ongoing - Main focus on training programme where DG HR, in agreement with EUSA, presented a new approach to other institutions
Temporary agents decision	Adoption	Q1/Q2 2024	Delayed - Ongoing technical concertation with trade unions
Guidelines for recruiting units	Dissemination in all DGs	Q1 2024	Completed
Roll-out of Metro-Line – system to monitor the selection, recruitment, and employee internal mobility procedures in the Commission	All DGs covered	Q1 2024	Delayed – Roll-out delayed due to the pending validation of the Data Protection Record, in collaboration with the Data Protection Coordinator
Complete the process to review the General Implementing Provisions governing the recourse to contract staff	Draft ready for interservice consultation	Q2 2024	Delayed – Pending adoption and implementation stocktaking of TA decision
Conclude a new Framework Contract for the provision of agency staff	Contract signed	Q2 2024	Completed
To ensure a balanced and diverse population within the European Commission, new General Implementing Provisions will be introduced in light of Article 27	Draft ready for interservice consultation	Q1 2024	Completed – Draft for interservice consultation was endorsed by the Corporate Management Board (the launch of the interservice consultation was however delayed)
Assessment of measures from the joint action plans to improve geographical balance of under-represented Member States	Assessment performed for all under-represented Member States (based on the collection and analysis of output and results indicators)	Q1 2024	Completed

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Analysis of skills gaps in the Commission's workforce	Analysis completed and report with policy options and recommendations prepared	Q3 2024	Ongoing - Survey undertaken to assess skills needs. The results are being analysed. DG HR established an inter-institutional working group on skills to define a skills-based organisation and how each institution may become a skills-based organisation
Workforce planning pilot project to support the definition of the future roles of AST/SC function group	Report summarising the findings from the benchmarking exercise of the evolution of the AST/SC function group	Q2/Q3 2024	Completed - Policy discussion ongoing on the evolution of the AST/SC function group including consideration of an amended AST/SC job profile to better reflect the current nature of work

Specific objective 3: A flexible and rewarding career

Result indicator: Staff informed about career management

Source of data: Staff surveys ⁽⁶⁾

Baseline (2018)	Interim result (2021)	Target (2024)	Latest known results (2023)
37%	36%	55%	46%

Result indicator: The reach of the Career Guidance (CG) service and satisfaction with the service

Source of data: Sysper – Career guidance module, Career guidance satisfaction survey

Baseline (2019)	Interim result (2023)	Target (2024)	Latest known results (2024)
7.7% of Commission staff (officials, temporary agents and contract agents) having a CG session in the year	19% ⁽⁷⁾ of staff have been reached through career guidance sessions and/or workshops and webinars	10% of the Commission staff ⁽⁸⁾	14% ⁽⁹⁾
Career guidance service rated excellent or good by 86% of staff	89%	>85%	87%

⁽⁶⁾ The reference population has changed over time (the 2018 staff survey included non-statutory staff, which was not the case in 2021 and 2023 except for Seconded National Experts). The formulation of the question has also changed from "I am well informed about my career options and the related services available to help me to manage my career" in 2018 and 2021 to "I am well informed about my career options" in 2023. This may have influenced the result.

⁽⁷⁾ As some staff participate in more than one activity, the figure is not fully comparable with the baseline.

⁽⁸⁾ As some staff participate in more than one activity, the figure is not fully comparable with the baseline.

⁽⁹⁾ As some staff participate in more than one activity, the figure is not fully comparable with the baseline.

Result indicator: Learning packages on digital skills
Source of data: EU Learn

Baseline (2019)	Interim result (2023)	Target (2024)	Latest known results (2024)
10% of all staff profiles	100% of job profiles are covered through LinkedIn and more targeted offers are available through learning packages	95% of all staff profiles	100% of job profiles covered through LinkedIn and even more targeted offers are available through learning packages

Result indicator: Allocation of staff to priorities
Source of the data: Sysper – ATLAS module

Baseline (2019)	Interim result (2022)	Target (2024)	Latest known results (2023)
55.9%	57.7%	60%	58.3% ⁽¹⁰⁾

Result indicator: Management index
Source of data: Staff surveys ⁽¹¹⁾

Baseline (2018)	Interim result (2021)	Target (2024)	Latest known results (2023)
60%	65%	62%	66% ⁽¹²⁾

Main outputs in 2024:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Coaching strategy	Publication and roll-out	Q4 2024	Completed – Publication and launch of roll-out in Q1 2024
Career days	Delivery of event	Q4 2024	Completed – Career Days 2024 took place in June 2024
Career talks and coaching for managers following the 360 report	Number of invitations / number of talks	Min. 100 invitations / min. 80 career talks and coaching in total	Completed
Interinstitutional Career Guidance Training for Career Guidance Officers	Number of participants / institutions / executive agencies	Min. 8 participants / min. 4 institutions / executive agencies (previous training in 2023 with 18 participants)	Ongoing – Training started in Q4 2024 for 17 participants from 10 institutions/executive agencies
Ongoing professionalisation of the Career Guidance Officers and Coaches	Number of training sessions	Min. 12 training sessions	Completed

⁽¹⁰⁾ ATLAS data have not been validated for 2024.

⁽¹¹⁾ The reference population has changed over time (the 2018 staff survey included non-statutory staff, which was not the case in 2021 and 2023 except for Seconded National Experts). The formulation of a few questions has also changed. This may have influenced the result. However, to facilitate a comparison over the years, one question that was substantially changed has been removed from the index calculation for all years.

⁽¹²⁾ Updated figures due to the fact that corrected data only became available in Spring 2024 after the publication of the AAR 2023.

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Modernisation and harmonisation of taxonomies	Mapping of ESCO and Sysper taxonomies and project scope definition and incorporation in the HR transformation programme	Q4 2024	Postponed to Q2 2025
Automation of headhunting	Project scope definition and incorporation in the HR transformation programme	Q2 2024	Completed – Mapping of the process in the context of the HR transformation programme conducted in Q2 2024
Complete learning packages covering the following job profiles: <ul style="list-style-type: none"> - Policymaking - Budget & finance - Human resources - Management - Document management - Administrative assistance - Science & research - International relations - IT - Translation and interpretation - Audit - Statistics - Infrastructure & logistics - Law - Newcomers - Economics - Communication 	Publication of learning packages	Q2 2024	Completed – Learning packages published by end Q2 2024 for all 17 job profiles listed, plus security
Complete data-related learning packages by adding such offers for data science/stewardship, IT management and IT architecture	Publication of learning packages	Q3 2024	Ongoing - Data science learning package published in Q3 2024. IT management and IT architecture package to be published in Q1/Q2 2025
Training sessions to increase awareness and scrutiny on management of probationary periods and underperformance	Number of training sessions for new Heads of Unit	3	Completed - In addition, training sessions for management were organised in 23 DGs and executive agencies

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Programme for early identification of talent	First programme approved by DG HR	Q2 2024	No comprehensive programme for early identification approved. However, several dedicated programmes and actions were developed or further strengthened to identify talent, e.g., dedicated networks for Team Managers and for Deputy Heads of Unit (launched Q4 2024), a revamped management talent development programme for future middle managers and the launch of a Management Learning Package, including several paths for development

Specific objective 4: *Supporting the change: towards staff-focused and efficient HR services*

Result indicator: Embedding Change & Innovation

Source of the data: Staff surveys

Baseline (2018)	Interim result (2021)	Target (2024)	Latest known results (2023)
52%	56%	60%	58%

Main outputs in 2024:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
HR single collaborative calendar	Final HR single calendar accessible to all HR staff	Q1 2024	Prototype delivered but not deployed as too resource intensive to keep up to date
Process review	Identification of the processes considered as priority for revision	Q2 2024	Completed - Processes for Pre-selection, selection and recruitment, and for career and performance management identified as priorities

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
With the breakthroughs of Large Language Models using artificial intelligence, DG HR is now capable of generating multiple choice questions in the context of actual internal competitions in a standardised manner. The current solution relies on the application programming interface version of the GPT4 model to generate items (the question, its answer and the corresponding distractors)	Number of competitions, for which multiple choice questions are partly generated with the help of artificial intelligence	At least one internal competition	Completed - All 6 internal competitions delivered in 2024 used generative AI as a raw basis for design of test content before finalisation and validation by experts
Technological swap for Staff Contact (enabler for future improvements)	Migration of Staff Contact to a new HR IT platform	Q2 2024	Completed - New Service Desk went live on 17 June 2024
Technological swap for Staff Contact (enabler for future improvements)	Migration of Staff Matters website to the new HR Service Desk IT platform	Q2 2024	Postponed to Q2 2025
New HR Service Desk capability - Initial version 1	Ready for production	Q2 2024	Completed - New Service Desk went live on 17 June 2024
New IDOC Case Management - Version 1	Ready for production	Q1 2024	Completed - Went-live on 15 April 2024
New Pre-selection, Selection, Recruitment - Initial Version 1	Design & Configuration completed	Q2 2024	Ongoing
New Staff Onboarding capability -Initial version 1	Ready for production	Q1 2024	Completed with delay - Go-live of the pilot Q3 2024
The envisaged platform will deliver the tools to streamline processes, removing friction points, re-using data available, automating process steps and augmenting decision making through AI and providing integrated reporting.	Percentage of optimised processes relating to preselection, selection, recruitment and onboarding delivered in 2024	80%	Ongoing - Onboarding 100% delivered, preselection, selection and recruitment ongoing

Specific objective 5: Foster a secure workplace

Result indicator: Number of participants in security trainings and security briefings

Source of the data: HR.DS

Baseline (2022)	Interim result (2023)	Target (2024)	Latest known results (2024)
8 149	10 100	9 000	12 800

Main outputs in 2024:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Regulation on the information security rules for all EU entities	General Approach by the Council	Q3 2024	Postponed to Q4 2025
Simplified security-related processes through digitisation, such as the security clearances process and the case-handling system for internal investigations	Migration to new system (iTop)	Q4 2024	Postponed to Q2 2025
Rationalised guidance and policies around security of information in the Cloud	Rationalised guidance and policies available	Q3 2024	Postponed to Q2 2025 for the adoption by the ITCB of the revised version of the outsourcing principles
Commission decision on security clearances	Adoption of the proposal	Q4 2024	Postponed to Q3 2025
Proofs Of Concept (POC) conducted on various security-related technologies, such as quantum-proof encryption and AI	Demonstration of a POC of a quantum-proof Public Key Infrastructure to stakeholders (other institutions and Member States)	Q4 2024	Completed
Learning Path for Local Security Officers (LSO)	New/revised e-learning modules available in EU Learn for LSOs	Q2 2024	Completed

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG HR - Financial Year 2024

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2024

Additional comments

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

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2024 (in Mio €) for DG HR					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	11.23	11.22	99.98 %
	01 02	Horizon Europe	0.01	0.01	100.00 %
Total Title 01			11.24	11.24	99.98 %
Title 02 European Strategic Investments					
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0.24	0.24	100.00 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.27	0.27	100.00 %
Total Title 02			0.51	0.51	100.00 %
Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the "Regional Development and Cohesion" cluster	0.32	0.30	95.06 %
Total Title 05			0.32	0.30	95.06 %
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	0.00	0.00	0.00 %
Total Title 06			0.00	0.00	0.00 %
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.48	0.48	100.00 %
Total Title 07			0.48	0.48	100.00 %
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.06	0.06	100.00 %
Total Title 08			0.06	0.06	100.00 %
Title 10 Migration					
10	10 01	Support administrative expenditure of the "Migration" Cluster	0.02	0.02	100.00 %
Total Title 10			0.02	0.02	100.00 %
Title 11 Border Management					
11	11 01	Support administrative expenditure of the "Border Management" cluster	0.01	0.01	100.00 %
	11 02	Integrated Border Management Fund (IBMF) – Instrument for financial support for border management and visa	0.00	0.00	100.00 %
Total Title 11			0.01	0.01	100.00 %
Title 12 Security					
12	12 01	Support administrative expenditure of the "Security" cluster	0.00	0.00	0.00 %
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.11	0.11	100.00 %
Total Title 12			0.11	0.11	100.00 %
Title 13 Defence					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0.30	0.30	100.00 %
Total Title 13			0.30	0.30	100.00 %
Title 14 External Action					
14	14 01	Support administrative expenditure of the "External Action" cluster	7.00	7.00	100.00 %
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	0.03	0.03	100.00 %
Total Title 14			7.02	7.02	100.00 %
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.30	0.31	106.13 %
Total Title 15			0.30	0.31	106.13 %
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.94	0.84	89.50 %
Total Title 16			0.94	0.84	89.50 %

Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	15.39	14.08	91.51 %
	20 02	Other staff and expenditure relating to persons	45.55	40.49	88.90 %
	20 03	Administrative operating expenditure	71.74	70.41	98.16 %
	20 04	Information and communication technology-related expenditure	5.01	4.16	82.95 %
Total Title 20			137.69	129.15	93.80 %

Title 21 European Schools and Pensions				
21	21 02	European Schools	275.49	269.33 97.76 %
Total Title 21			275.49	269.33 97.76 %
Total Excluding NGEU			434.48	419.67 96.59 %

Title 01 Research and Innovation				
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.04	0.04 100.00 %
Total Title 01			0.04	0.04 100.00 %

Title 06 Recovery and Resilience				
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	1.15	0.82 71.09 %
Total Title 06			1.15	0.82 71.09 %

Title 07 Investing in People, Social Cohesion and Values				
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.33	0.33 100.00 %
Total Title 07			0.33	0.33 100.00 %

Title 08 Agriculture and Maritime Policy				
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.00	0.00 0.00 %
Total Title 08			0.00	0.00 0.00 %
Total NGEU Only			1.53	1.19 78.18 %

Total DG HR			436.01	420.87 96.53 %
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* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

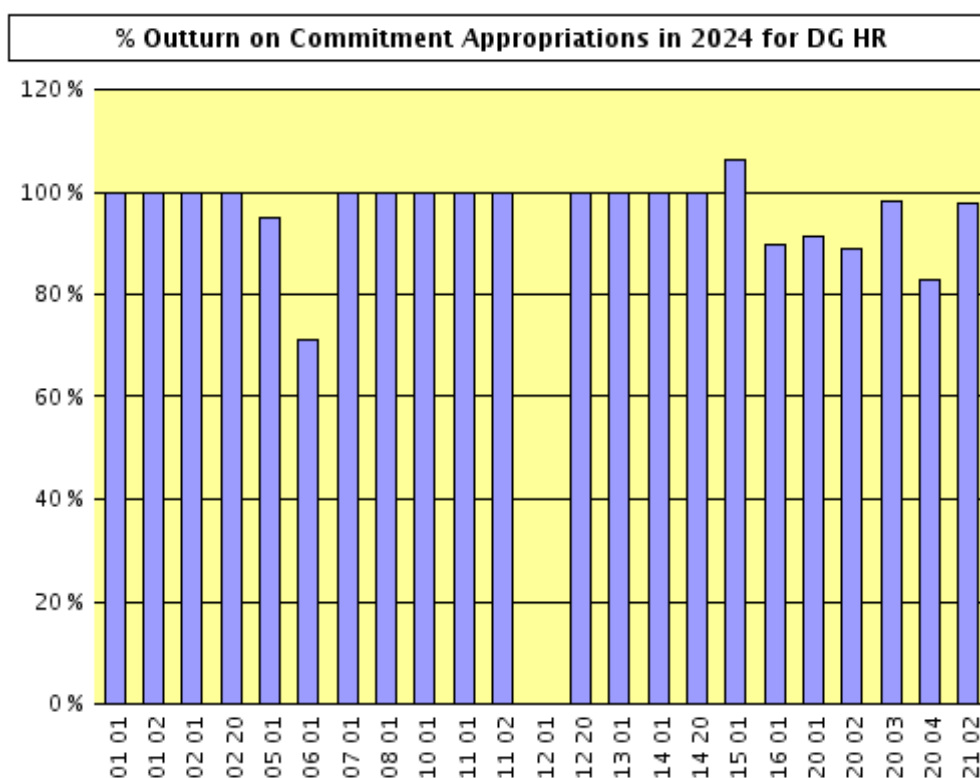


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2024 (in Mio €) for DG HR					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	13.81	11.42	82.69 %
	01 02	Horizon Europe	0.00	0.00	0.00 %
Total Title 01			13.81	11.42	82.69%
Title 02 European Strategic Investments					
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0.24	0.15	61.52 %
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.29	0.20	70.41 %
Total Title 02			0.53	0.35	66.37%

Title 05 Regional Development and Cohesion					
05	05 01	Support administrative expenditure of the "Regional Development and Cohesion" cluster	0.44	0.29	66.12 %
Total Title 05			0.44	0.29	66.12%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	0.00	0.00	0.00 %
Total Title 06			0.00	0.00	0.00%
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.61	0.49	79.78 %
Total Title 07			0.61	0.49	79.78%
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.09	0.05	56.82 %
Total Title 08			0.09	0.05	56.82%
Title 10 Migration					
10	10 01	Support administrative expenditure of the "Migration" Cluster	0.09	0.06	65.23 %
Total Title 10			0.09	0.06	65.23%
Title 11 Border Management					
11	11 01	Support administrative expenditure of the "Border Management" cluster	0.03	0.03	80.59 %
	11 02	Integrated Border Management Fund (IBMF) Instrument for financial support for border management and visa	0.01	0.01	100.00 %
Total Title 11			0.04	0.04	84.73%
Title 12 Security					
12	12 01	Support administrative expenditure of the "Security" cluster	0.06	0.05	74.80 %
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.03	0.02	72.95 %
Total Title 12			0.09	0.07	74.23%
Title 13 Defence					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0.41	0.33	81.50 %
Total Title 13			0.41	0.33	81.50%
Title 14 External Action					
14	14 01	Support administrative expenditure of the "External Action" cluster	10.78	6.95	64.51 %
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	0.04	0.04	100.00 %
Total Title 14			10.82	7.00	64.65%
Title 15 Pre-accession Assistance					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.32	0.28	88.24 %
Total Title 15			0.32	0.28	88.24%
Title 16 Expenditure outside the annual ceilings set out in the Multiannual Financial Framework					
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.94	0.34	35.69 %
Total Title 16			0.94	0.34	35.69%
Title 20 Administrative expenditure of the European Commission					
20	20 01	Members, officials and temporary staff	19.01	11.86	62.42 %
	20 02	Other staff and expenditure relating to persons	59.60	39.37	66.06 %
	20 03	Administrative operating expenditure	105.75	74.27	70.23 %
	20 04	Information and communication technology-related expenditure	7.79	4.80	61.61 %
Total Title 20			192.15	130.31	67.82%
Title 21 European Schools and Pensions					
21	21 02	European Schools	276.30	266.23	96.36 %
Total Title 21			276.30	266.23	96.36%
Total Excluding NGEU			496.64	417.24	84.01%

Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.05	0.03	56.58 %
Total Title 01			0.05	0.03	56.58%
Title 06 Recovery and Resilience					
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	1.20	0.67	55.99 %
Total Title 06			1.20	0.67	55.99%

Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.34	0.34	99.59 %
Total Title 07			0.34	0.34	99.59%
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.00	0.00	0.00 %
Total Title 08			0.00	0.00	0.00%
Total NGEU Only			1.60	1.04	65.43%
Total DG HR			498.23	418.29	83.95 %

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

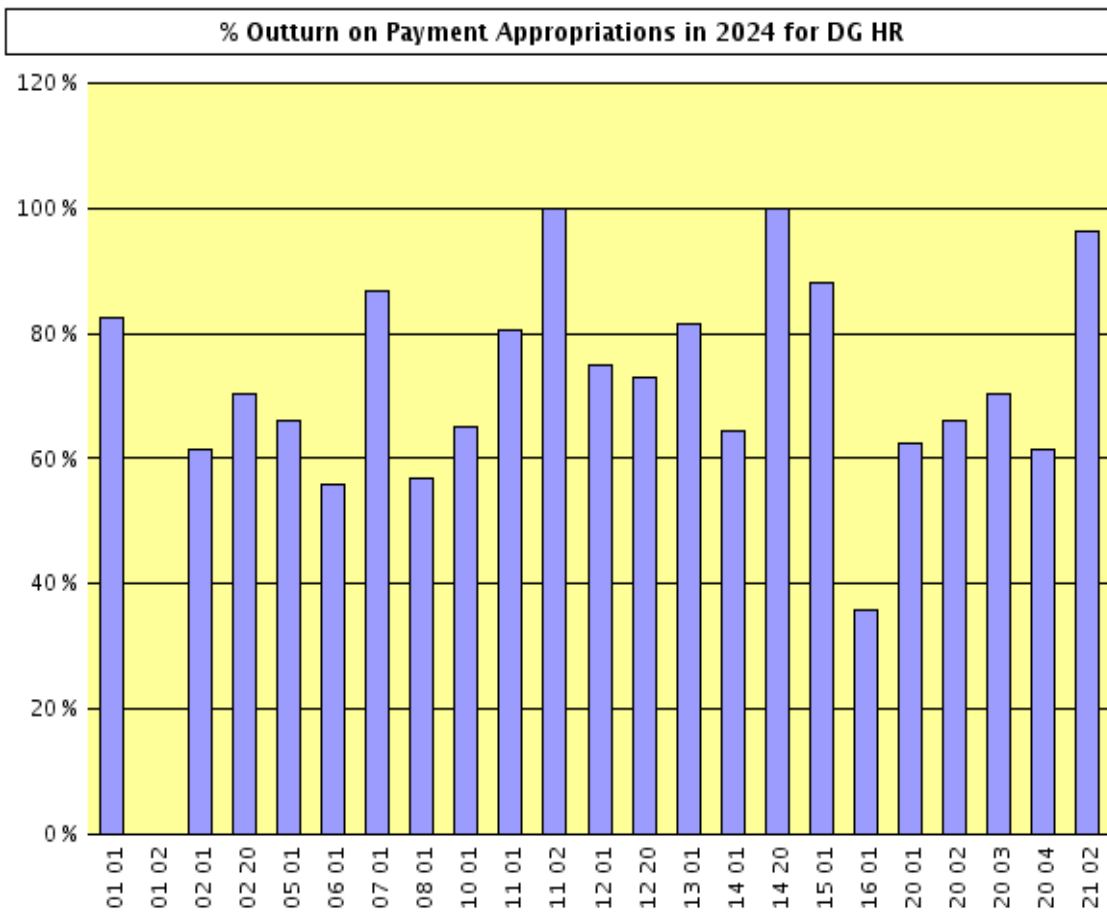


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	11.22	9.35	1.87	16.67%	0.00	1.87	2.59
	01 02	Horizon Europe	0.01	0.00	0.01	100.00%	0.00	0.01	0.08
Total Title 01			11.24	9.35	1.88	16.77%	0.00	1.88	2.67

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 01	Support administrative expenditure of the "European Strategic Investments" cluster	0.24	0.15	0.09	38.48%	0.00	0.09	0.00
	02 20	Pilot projects, preparatory actions, prerogatives and other actions	0.27	0.18	0.09	31.63%	0.00	0.09	0.02
Total Title 02			0.51	0.33	0.18	34.86%	0.00	0.18	0.02

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 01	Support administrative expenditure of the "Regional Development and Cohesion" cluster	0.30	0.25	0.05	16.17%	0.00	0.05	0.13
Total Title 05			0.30	0.25	0.05	16.17%	0.00	0.05	0.13

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.01
Total Title 06			0.00	0.00	0.00	0.00%	0.00	0.00	0.01

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.48	0.44	0.04	9.27%	0.00	0.04	0.13
Total Title 07			0.48	0.44	0.04	9.27%	0.00	0.04	0.13

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.06	0.04	0.02	34.50%	0.00	0.02	0.03
Total Title 08			0.06	0.04	0.02	34.50%	0.00	0.02	0.03

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
10	10 01	Support administrative expenditure of the "Migration" Cluster	0.02	0.02	0.00	2.21%	0.00	0.00	0.07
Total Title 10			0.02	0.02	0.00	2.21%	0.00	0.00	0.07
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
11	11 01	Support administrative expenditure of the "Border Management" cluster	0.01	0.00	0.00	9.99%	0.00	0.00	0.03
	11 02	Integrated Border Management Fund (IBMF) Instrument for financial support for border management and visa	0.00	0.00	0.00	0.00%	0.00	0.00	0.01
Total Title 11			0.01	0.01	0.00	7.17%	0.00	0.00	0.03
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
12	12 01	Support administrative expenditure of the "Security" cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.06
	12 20	Pilot projects, preparatory actions, prerogatives and other actions	0.11	0.02	0.09	80.85%	0.00	0.09	0.00
Total Title 12			0.11	0.02	0.09	80.85%	0.00	0.09	0.06
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0.30	0.24	0.06	21.40%	0.00	0.06	0.10
Total Title 13			0.30	0.24	0.06	21.40%	0.00	0.06	0.10
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	14 01	Support administrative expenditure of the "External Action" cluster	7.00	3.38	3.62	51.73%	0.00	3.62	3.81
	14 20	Pilot projects, preparatory actions, prerogatives and other actions	0.03	0.03	0.00	0.00%	0.00	0.00	0.02
Total Title 14			7.02	3.40	3.62	51.55%	0.00	3.62	3.83
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.31	0.28	0.03	10.58%	0.02	0.05	0.03
Total Title 15			0.31	0.28	0.03	10.58%	0.02	0.05	0.03

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
16	16 01	Support administrative expenditure outside the annual ceilings set out in the Multiannual Financial Framework	0.84	0.33	0.51	60.76%	0.00	0.51	0.22
Total Title 16			0.84	0.33	0.51	60.76%	0.00	0.51	0.22

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 01	Members, officials and temporary staff	14.08	9.02	5.06	35.94%	0.00	5.06	3.62
	20 02	Other staff and expenditure relating to persons	40.49	28.72	11.77	29.06%	0.00	11.77	14.06
	20 03	Administrative operating expenditure	70.41	42.43	27.98	39.74%	0.00	27.98	34.01
	20 04	Information and communication technology-related expenditure	4.16	2.05	2.11	50.64%	0.00	2.11	2.78
Total Title 20			129.15	82.23	46.92	36.33%	0.00	46.92	54.47

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
21	21 02	European Schools	269.33	265.42	3.90	1.45%	0.00	3.90	0.80
Total Title 21			269.33	265.42	3.90	1.45%	0.00	3.90	0.80
Total Excluding NGEU			419.67	362.36	57.31	13.66%	0.02	57.33	62.58

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.04	0.02	0.02	43.25%	0.00	0.02	0.00
Total Title 01			0.04	0.02	0.02	43.25%	0.00	0.02	0.00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 01	Support administrative expenditure of the "Recovery and Resilience" cluster	0.82	0.62	0.20	23.94%	0.00	0.20	0.29
Total Title 06			0.82	0.62	0.20	23.94%	0.00	0.20	0.29

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.33	0.31	0.03	7.99%	0.00	0.03	0.20
Total Title 07			0.33	0.31	0.03	7.99%	0.00	0.03	0.20

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG HR

Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 08			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total NGEU Only			1.19	0.95	0.24	20.21%	0.00	0.24	0.50

Total for DG HR	420.87	363.32	57.55	13.67 %	0.02	57.57	63.08
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Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2024 HR

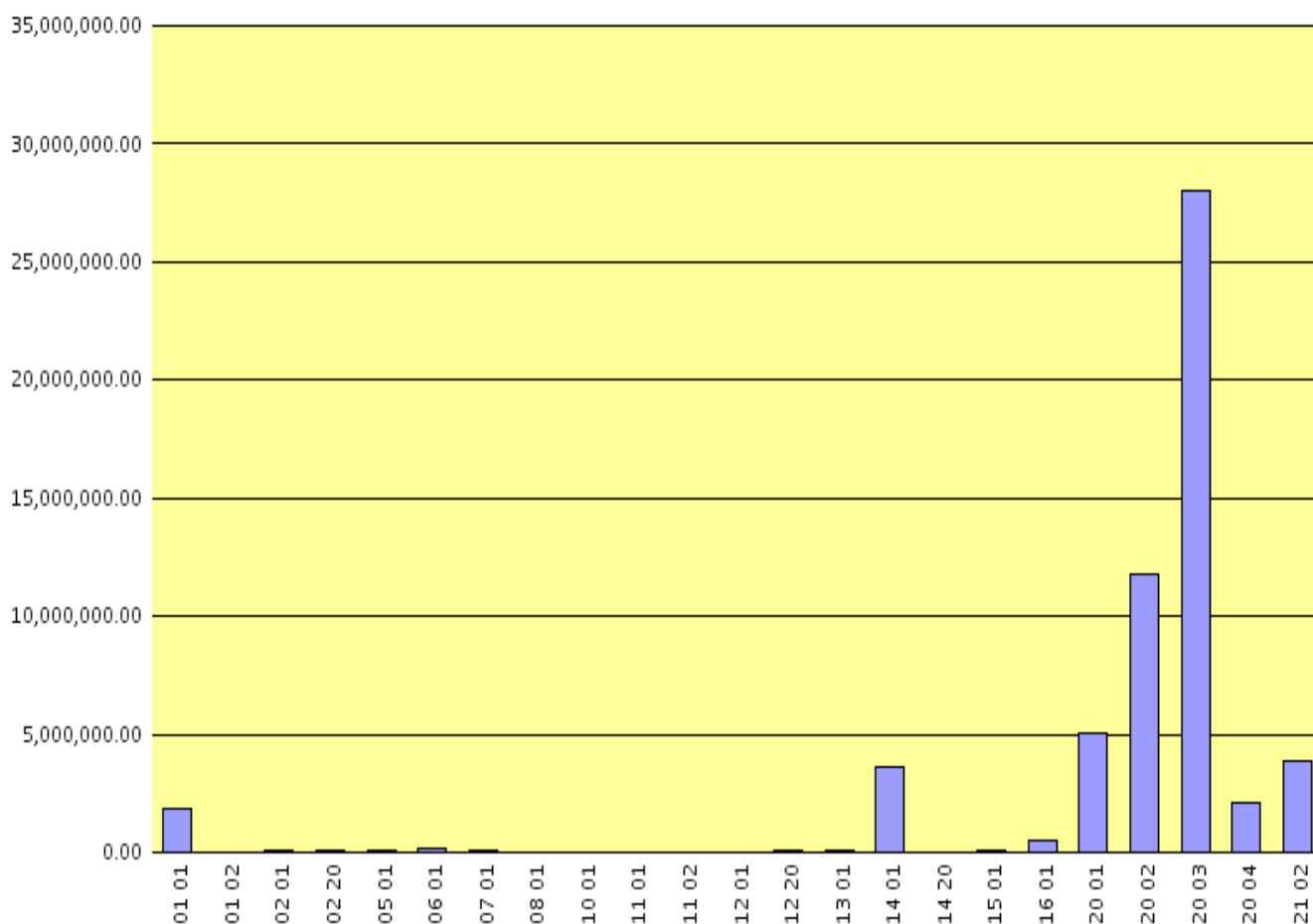


TABLE 4 : BALANCE SHEET for DG HR

BALANCE SHEET	2024	2023
A.I. NON CURRENT ASSETS	3 679 154.10	0.00
A.I.1. Intangible Assets	3 679 154.10	0.00
A.II. CURRENT ASSETS	1 614 893.19	690 676.23
A.II.2. Current Pre-Financing	0.00	0.00
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	1 614 893.19	690 676.23
A.II.6. Cash and Cash Equivalents	0.00	0.00
ASSETS	5 294 047.29	690 676.23
P.II. CURRENT LIABILITIES	-56 938.22	-1 178 581.84
P.II.4. Current Payables	-56 938.22	-1 178 581.84
P.II.5. Current Accrued Charges & Defrd Income	0.00	0.00
LIABILITIES	-56 938.22	-1 178 581.84
NET ASSETS (ASSETS less LIABILITIES)	5 237 109.07	-487 905.61

Non-allocated central (surplus)/deficit*	-2 887 971 730.10	-2 546 494 591.42
P.III.2. Accumulated Surplus/Deficit	2 882 734 621.03	2546982497
TOTAL DG HR	0.00	0.00

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG HR

STATEMENT OF FINANCIAL PERFORMANCE	2024	2023
II.1 REVENUES	-59 629 223.96	-45 619 366.50
II.1.2. EXCHANGE REVENUES	-59 629 223.96	-45 619 366.50
II.1.2.2. OTHER EXCHANGE REVENUE	-59 629 223.96	-45 619 366.50
II.2. EXPENSES	407 514 986.77	381 371 490.50
II.2. EXPENSES	407 514 986.77	381 371 490.50
II.2.11. OTHER EXPENSES	400 299 149.49	373 411 046.48
II.2.2. EXP IMPLEM BY COMMISS&EX.AGENC. (DM)	231 796.74	78 255.48
II.2.6. STAFF AND PENSION COSTS	6 981 211.81	7 866 769.32
II.2.8. FINANCE COSTS	2 828.73	15 419.22
STATEMENT OF FINANCIAL PERFORMANCE	347 885 762.81	335 752 124.00

TABLE 5bis : OFF BALANCE SHEET for DG HR

OFF BALANCE	2024	2023
OB.1. Contingent Assets	120 240.00	120 240.00
GR for performance	120 240.00	120 240.00
OB.3. Other Significant Disclosures	0.00	0.00
OB.3.3.7. Other contractual commitments	0.00	0.00
OB.4. Balancing Accounts	-120 240.00	-120 240.00
OB.4. Balancing Accounts	-120 240.00	-120 240.00
OFF BALANCE	0.00	0.00

TABLE 6 : AVERAGE PAYMENT TIMES for DG HR

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
12	14	14	100.00 %	7.00				0.00	0. %
18	15	15	100.00 %	9.73				0.00	0. %
24	14	14	100.00 %	15.00				0.00	0. %
25	1	1	100.00 %	6.00				0.00	0. %
26	5	5	100.00 %	7.00				0.00	0. %
29	1	1	100.00 %	10.00				0.00	0. %
30	21 492	21 459	99.85 %	9.07	33	0.15 %	41.64	158 500.73	0. %
36	1	1	100.00 %	18.00				0.00	0. %
41	1	1	100.00 %	17.00				0.00	0. %
42	1	1	100.00 %	9.00				0.00	0. %
43	3	3	100.00 %	13.00				0.00	0. %
45	3	3	100.00 %	6.67				0.00	0. %
60	108	101	93.52 %	21.39	7	6.48 %	91.57	5 069 099.05	8. %
100	1	1	100.00 %	4.00				0.00	0. %
120	1 616	1 616	100.00 %	11.43				0.00	0. %

Total Number of Payments	23 276	23 236	99.83 %		40	0.17 %		5227599.78	1. %
Average Net Payment Time	9.356891218			9.29			50.38		
Average Gross Payment Time	9.906341296			9.82979			54.375		

Suspensions							
Average Report Approval Suspension	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	36	353	1.52 %	23 276	47 144 456.17	11.31 %	416 876 903.67

Late Interest paid in 2024			
DG	GL Account	Description	Amount (Eur)
HR	65010100	Interest on late payment of charges New FR	2 828.73
			2 828.73

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2024 for DG HR

Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance
	Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
	1	2	3=1+2	4	5	6=4+5	7=3-6
32 Revenue from the supply of goods, services and work - assigned revenue	32 876 479.27	329 172.40	33 205 651.67	32 614 069.13	327 802.40	32 941 871.53	263 780.14
33 Other administrative revenue	27 557 436.72	32 638.21	27 590 074.93	26 324 829.22	32 638.21	26 357 467.43	1 232 607.50
66 Other contributions and refunds	229 328.40	0.00	229 328.40	112 168.06	0.00	112 168.06	117 160.34
Total DG HR	60 663 244.39	361 810.61	61 025 055.00	59 051 066.41	360 440.61	59 411 507.02	1 613 547.98

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2024 for DG HR

EX-ANTE CONTROLS BY TRANSACTION	Irregularity	Total ex-ante amounts
NON ELIGIBLE IN COST CLAIMS		
CREDIT NOTES	633 103.51	633 103.51
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	633 103.51	633 103.51
EX-POST CONTROLS BY TRANSACTION	Irregularity	Total ex-post amounts
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	1 560 897.30	1 560 897.30
INCOME LINES IN INVOICES		
Sub-Total	1 560 897.30	1 560 897.30
GRAND TOTAL (EX-ANTE + EX-POST)	2 194 000.81	2 194 000.81

N.B. Of the 1 560 897.30 EUR, the actual irregularities detected ex post are negligible, amounting to less than 350 EUR. The remainder relates to the identification and correction of unprovided services following operational implementation checks under complex contracts. While these recoveries are reported as irregularities, they do not reflect a failure of the ex ante control system.

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2024 for DG HR

	Number at 1/1/2024 1	Number at 12/31/2024	Evolution	Open Amount (Eur) at 1/1/2024 1	Open Amount (Eur) at 12/31/2024	Evolution
2010	1		-100.00 %	3 782.09		-100.00 %
2015	2		-100.00 %	10 920.00		-100.00 %
2020	1		-100.00 %	1 024.12		-100.00 %
2023	30	1	-96.67 %	345 918.40	1 370.00	-99.60 %
2024		14			1 612 177.98	
	34	15	-55.88 %	361 644.61	1 613 547.98	346.17 %

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2024 for DG HR

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
---------------------------	------------------------------	---------------------------------	-------------------------	----------------------------	-----------------

Total DG HR	
--------------------	--

Number of RO waivers	
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There are 3 waivers below 60 000 € for a total amount of -14,702.09

TABLE 11 : Negotiated Procedures in 2024 for DG HR

The procedures are presented in the Annual Management and Performance Report of 2024

TABLE 12 : Summary of Procedures in 2024 for DG HR

The procedures are presented in the Annual Management and Performance Report of 2024

TABLE 13 : BUILDING CONTRACTS in 2024 for DG HR

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

TABLE 14 : CONTRACTS DECLARED SECRET in 2024 for DG HR

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

TABLE 15 : FPA duration exceeds 4 years - DG HR

TABLE 16 : Commitments co-delegation type 3 in 2024 for DG HR

ANNEX 3: HR COMMITMENTS MADE IN 2020 WITH RESPECT TO THE CO-DELEGATIONS TYPE III	
	Commitments made
Total	420867712.1
Of which Co-deleg Type III per giving DG	6877688.86
<i>AGRI</i>	187000
<i>CLIMA</i>	281678.28
<i>CNECT</i>	754000
<i>DEFIS</i>	95528.69
<i>ECHO</i>	675047.3
<i>EMPL</i>	824949.33
<i>ENER</i>	90000
<i>ENV</i>	155000
<i>FPI</i>	50000
<i>GROW</i>	43149
<i>HERA</i>	42020
<i>HOME</i>	139797
<i>INTPA</i>	60000
<i>JRC</i>	301500
<i>MARE</i>	30885
<i>MOVE</i>	443000
<i>NEAR</i>	1098107.56
<i>OLAF</i>	606000
<i>REFORM</i>	18702.99
<i>REGIO</i>	252779
<i>RTD</i>	728544.71

ANNEX 4: Financial scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2024, 11 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes)¹³:

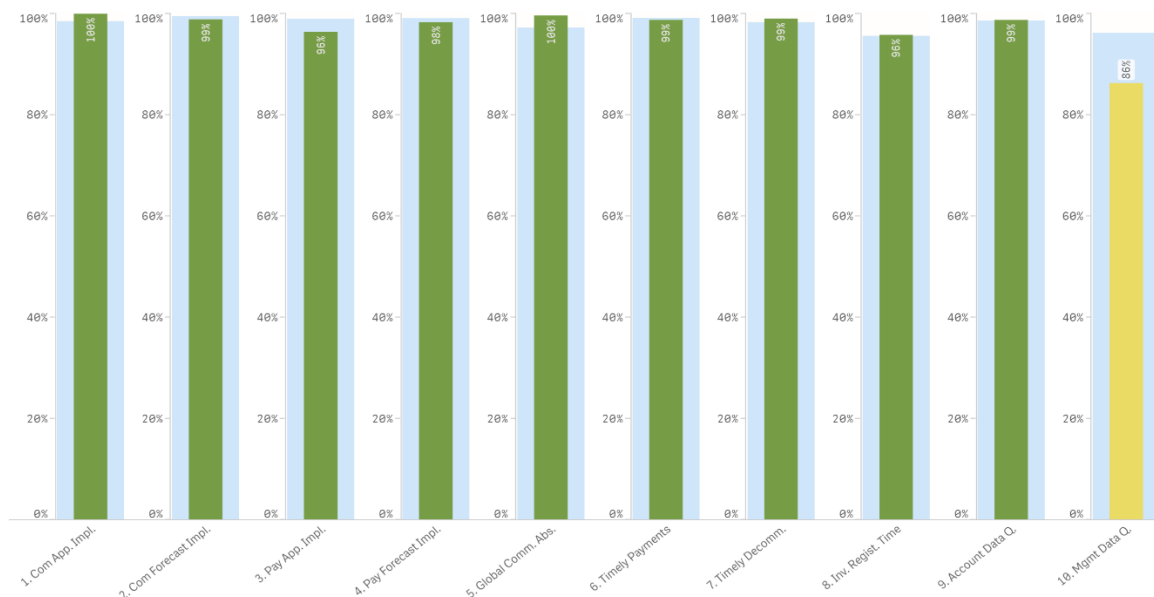
- Commitment Appropriations (CA) Implementation
- CA Forecast Implementation
- Payment Appropriations (PA) Implementation
- PA Forecast Implementation
- Global Commitment Absorption
- Timely Payments
- Timely Decommitments
- Invoice Registration Time
- Accounting Data Quality
- Management Data Quality
- Timely Invoice PF Clearing

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

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

DG HR achieved a result of 100 – 95% for all but one target related to management data quality (86%, it was 71% in 2023). This result is due to a structural recurrent issue in the timely closure of purchase orders related to interimaire salaries expenditure. These orders have to be closed in bulk (as there are hundreds of transactions); however, the procedure cannot be completed by the end of the year and it is then completed at the beginning of January, without any significant impact on data quality.

HR Indicator Scores for 2024 12



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

¹³ If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-”) in this Annex.

Indicator	Objective	Comment	HR Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		99%	99%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		96%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		98%	99%
5. Global Commitment Absorption ¹⁴	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		100%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	The high score was achieved through streamlined payment workflows that ensured timely validation and approval of transactions. Regular monitoring helped prevent delays and quickly identified potential bottlenecks. Staff and authorising officers were well-informed of deadlines and best practices through awareness initiatives. Additionally, close collaboration between financial units and operational teams facilitated swift issue resolution. To sustain this success, DG HR will maintain strict monitoring and reporting, continue awareness initiatives, and try to further optimize processes through the new tool SUMMA.	99%	99%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		99%	98%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		96%	96%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		99%	99%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	This result is due to a structural recurrent issue in the timely closure of purchase orders related to interimaire salaries expenditure. These orders have to be closed in bulk (as there are hundreds of transactions); however, the procedure cannot be completed by the end of the year and it is then completed at the beginning of January, without any significant impact on data quality.	86%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit	The indicator is not applicable due to the lack of underlying transactions recorded by DG HR in 2024.	N/A	100%

¹⁴ Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

ANNEX 5: Materiality criteria

This annex provides detailed explanation on how the AOD defined the materiality threshold as a basis for determining significant weaknesses that should be subject to a formal reservation to their declaration.

In the analysis guiding the decision on whether to issue reservations, DG HR applied the following criteria:

- For financial transactions, the primary control objective is to ensure that the overall rate of undetected and uncorrected errors does not exceed 2%;
- For other cases, the assessment considered whether a serious breach of internal control principles occurred, including any critical ones highlighted by the European Court of Auditors or the Internal Audit Service, and more broadly, whether the Commission's reputation was at substantial risk.

Since 2019 ⁽¹⁵⁾, 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. Cases where the 'de minimis' threshold are reported in Annex 9 if applicable.

⁽¹⁵⁾ Agreement of the Corporate Management Board of 30/4/2019.

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

This annex outlines the design of DG HR's Relevant Control Systems (RCSs), which include the following two systems for budget implementation:

A) HR Management (HRM) Support Services

B) Financial Contribution to the European Schools

For the identified controls within these systems, the following levels of depth are applied:

1. Minimal administrative / arithmetic control.

This level applies when the control is basic and limited to simple arithmetic or administrative checks, where the risk is low, and documentation or detailed evidence is not required. These checks primarily confirm whether numerical or procedural tasks have been completed correctly, such as ensuring totals match or that forms are filled out correctly without examining the supporting documents and the underlying data.

2. Control with reference to corroborative information including an element of independent oversight.

Controls at this level rely on corroborative evidence or secondary verification, such as audit certificates or external confirmations, to validate certain elements of the process. Independent oversight may be applied, but without full access to the underlying documentation.

3. Control with reference to independent corroborative information

At this stage, control is exercised with access to fully independent corroborative information, ensuring compliance without needing to see the detailed documentation. This could involve validated external databases, third-party evaluations, or a Commission-assessed review, justifying the claims made in the process.

4. Control with reference to and including access to the underlying documentation

This level of control involves thorough validation with direct access to all relevant documentation. Controls at this level match the intensity of transaction testing carried out by bodies like the European Court of Auditors (ECA), ensuring comprehensive review of all inputs and outputs, with complete access to underlying supporting documentation.

NB: for all controls, relevant information, particularly financial data related to inputs, outputs and follow-up actions, is systematically collected, accurately recorded and readily accessible to support effective monitoring and decision-making.

Finally, an RCS unrelated to budget implementation has been identified for the **Safeguard of Information**.

A) HR Management (HRM) Support Services

Stage 1 – Procurement

Phase A - Planning

Main internal control objectives: Ensuring that the decision to tender is well-informed, strategically justified, and aligned with operational and organizational needs.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The decision to procure does not adequately address the operational objectives, either due to a lack of strategic alignment, insufficient market analysis, regulatory non-compliance, budgetary constraints or poor stakeholder consultation.</p> <p>Delays or inefficiencies in procurement planning and execution result in interruptions to (critical) operations, compromising the continuity of the underlying process.</p>	<p>Monitoring of contracts end date and follow-up actions by the operational units.</p> <p>Annual procurement planning exercise.</p>	<p>Coverage: High-value procurements</p> <p>Depth: Level 1</p>	<p>Ratio of the cost of control on procurement on the Total contracts value.</p> <p>Average cost of control for procurement procedures.</p> <p>Number and Severity of the related Exceptions & Non-Compliance.</p> <p>Numbers of 'valid' complaints.</p> <p>Number of projected tenders cancelled, categorised by root cause and assessed for operational impact.</p> <p>Benefits (qualitative): absence of litigation, regulatory compliance, improved supplier relationships and increased stakeholder satisfaction.</p>

Phase B - Needs assessment & definition of needs

Main internal control objectives: Ensuring that the needs assessment is comprehensive and accurately defined, leading to the selection of a tender that delivers optimal value for money while fully meeting operational and legal requirements and strategic objectives.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Suboptimal offers or quality tenders are received due to the inadequate, overly complex or rigid, or unclear definition of specifications, resulting in misalignment with operational needs and potentially leading to the selection of unsatisfactory bids.</p> <p>Non-compliance with applicable rules and regulations.</p>	<p>Financial circuit: AOS approval and supervision of specifications.</p> <p>Preparation note before launching a call for tenders.</p> <p>Additional supervision for high-value procurements</p> <p>Validation by the consultative/ advisory committees (GAMA and/or HR Procurement Board).</p> <p>Procurement specialists leading and controlling the drafting of the tender specifications.</p> <p>Technical expertise of the Desk Officers involved in the drafting of the tender specifications.</p>	<p>Coverage: 100%</p> <p>Depth: Level 3</p> <p>Coverage: High-Value Procurements</p> <p>Depth: Level 4</p>	<p>Ratio of the cost of control on procurement on the total contracts value.</p> <p>Average cost of control for procurement procedures.</p> <p>Number and Severity of the related Exceptions & Non-Compliance.</p> <p>Number of 'valid' complaints or litigation cases filed, alongside resolution rate.</p> <p>Number of complementary questions regarding the tender.</p> <p>Procurement process lead time.</p> <p>Benefits (qualitative): absence of litigation, regulatory compliance, improved supplier relationships and increased stakeholder satisfaction.</p>

Phase C – Selection of the offer & evaluation

Main internal control objectives: Ensuring that the selection of the contractor is thorough, transparent, and based on clear, objective criteria, leading to the optimal choice that delivers the best value for money and meets all operational, legal and strategic requirements.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The most suitable offer is not selected due to inconsistent or unclear evaluation criteria or biases, inaccuracies or other issues during the evaluation process.</p> <p>Non-compliance with applicable rules and regulations.</p>	<p>Validation by the consultative/ advisory committees (GAMA and/or HR Procurement Board).</p> <p>Opening committee and Evaluation committee with members from different departments.</p> <p>Conflict of interests' declarations.</p> <p>Documentation of the exclusion criteria.</p> <p>EDES database verification.</p> <p>Standstill period to address tenderers concerns.</p>	<p>Coverage: Risk based sampling Depth: Level 4</p> <p>Coverage: 100% Depth: Level 4 if applicable</p>	<p>Ratio of the cost of control on procurement on the Total contracts value.</p> <p>Average cost of control for procurement procedures.</p> <p>Number and Severity of the related Exceptions & Non-Compliance.</p> <p>Number of 'valid' complaints or litigation cases filed, alongside resolution rate.</p> <p>Procurement process lead time.</p> <p>Benefits (qualitative): absence of litigation, regulatory compliance, improved supplier relationships and increased stakeholder satisfaction.</p>

Stage 2 - Payments (ex-ante control)

Main internal control objectives: Ensuring that all payments are in strict compliance with the terms and conditions of the signed contract/ agreement, and that expenditures are properly authorized, accurately recorded, and aligned with the contract's operational, legal and financial requirements.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The products, services or works delivered do not fully comply with the tendering specifications or technical requirements and/or the payments made exceed the amounts stipulated by the contract and applicable regulations.</p> <p>Financial transactions are not correctly registered in the accounting system.</p> <p>Business continuity is jeopardised due to the contractor's failure to deliver products, services, or works on time, or in the agreed-upon quality or quantity, resulting in operational disruptions and delays.</p>	<p>Financial circuit: all financial and operational verification steps.</p> <p>Operational monitoring of the respect of contractual provisions.</p> <p>Accounting quality review.</p>	<p>Coverage: 100% Depth: Level 4</p>	<p>Ratio of the cost of control over financial circuits to the number and value of financial transactions.</p> <p>Percentage of payments made on time.</p> <p>Results of the Accounting quality review.</p> <p>Average time for payment processing.</p> <p>Number and Severity of the related Exceptions & Non-Compliance.</p> <p>Benefits (qualitative and quantitative): prevention of irregularities and fraud, deterrence effect of controls, promotion of sound financial management and contractual compliance.</p>

Stage 3 – Revenues: reallocation of costs (contributions) and charging other Commission services (ex-ante control)

Main internal control objectives: Ensuring that the DG HR establishes and records its revenue entitlements correctly (compliance – legality and regularity), efficiently, effectively and cost-effectively (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>Failure/ oversight to initiate the recovery or invoicing action.</p> <p>Recognition of the revenues is not done at the right moment (e.g., when they become due) or not for the right amount (e.g., not including all rendered services) or not in compliance with applicable provisions.</p> <p>Counterparts do not pay or do not pay in time.</p> <p>Financial transactions are not correctly registered in the accounting system.</p>	<p>Service Level Agreements (SLAs), Memorandum of Understanding (MoUs) and other procedures approved by DG HR and the concerned Commission service.</p> <p>Financial circuit: all financial and operational verification steps.</p> <p>Operational monitoring of the respect of applicable provisions.</p> <p>Monitoring and Follow-up of (delayed) recovery orders.</p> <p>Controls by other services paying the contributions.</p> <p>Accounting quality review.</p>	<p>Coverage: 100%</p> <p>Depth: Level 4</p>	<p>Ratio of the cost of control over financial circuits to the number and value of financial transactions.</p> <p>Percentage of entitlements issued on time.</p> <p>Results of the Accounting quality review.</p> <p>Average time for entitlements processing.</p> <p>Number and Severity of the related Exceptions & Non-Compliance.</p> <p>Benefits (qualitative and quantitative): prevention of irregularities and fraud, deterrence effect of controls, promotion of sound financial management and contractual compliance.</p>

Stage 4 - Supervisory measures (ex-post controls)

Main internal control objectives: Ensuring that any weakness or deficiency in the procurement procedures and financial transactions is identified and corrected, to enhance compliance, improve operational efficiency, and safeguard against future risks or irregularities.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Irregularities or fraud, resulting in financial loss, operational issues and reputational damage are not prevented, detected or corrected by ex-ante controls.</p>	<p>Ex-post controls on financial transactions as well as underlying commitments and procurement procedures.</p>	<p>Coverage: Risk based percentage of the entire population of financial transactions</p> <p>Depth: Level 4</p>	<p>Number and percentage of errors, irregularities, or non-compliance issues identified during ex-post controls.</p> <p>Ratio of the total cost of ex-post controls to the total value and number of transactions reviewed.</p> <p>Benefits: issues are followed and corrected, improvement of processes and procedures, deterrence effect of controls.</p>

B) Financial Contribution to the European Schools

Stage 1 – Planning and Budget preparation

Main internal control objectives: Ensuring that the Commission's request for the EU contribution to the European Schools (ES) as proposed in its Draft Budget, is accurate, justifiable, and aligned with the applicable rules and regulations.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Inaccurate definition of budget needs, resulting in either a budget shortfall or surplus, which could impact the allocation of resources and hinder the effective functioning of the European Schools.</p> <p>Inclusion of non-compliant expenses in the budget, which may violate applicable rules, regulations, or internal policies, potentially leading to financial irregularities or audit issues.</p>	<p>Orientation note from DG HR to the Secretary General (SG) of the ES for Draft Budget preparation.</p> <p>Review of expense and revenue forecasts prepared by the SG (in the context of the ES's Administrative Boards, where the Commission, through DG HR, participation has one vote out of eight).</p> <p>Review of the Advanced Draft Budget prepared by the SG (in the context of the ES's Budgetary Committee, where the Commission, through DG HR, has one vote out of 32).</p> <p>Adoption by the ES' Board of Governors, of the Overall Draft Budget, including the EU financial contribution (the Commission, through DG HR, has one vote out of 32).</p> <p>Preparation by DG HR of the request for the EU contribution to the ES proposed in the Commission's Draft Budget.</p> <p>Review and adoption by the Budget Authority of the Commission's contribution to the ES.</p>	<p>Coverage: 100%</p> <p>Depth: Level 4</p>	<p>Ratio of the total cost of controls to the total Commission contribution.</p> <p>Number and Severity of the related Exceptions or Non-Compliance Events.</p> <p>Benefits (qualitative): compliance with applicable rules and regulations.</p>

Stage 2 – Financial transactions

Main internal control objectives: Paying the four instalments of the contribution to each school in compliance with the ES's Financial Regulation and other applicable rules and regulation.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>First three instalments do not comply with the ES's Financial Regulation and with other applicable rules and regulation.</p>	<p>Financial circuit: all financial and operational verification steps.</p> <p>Operational monitoring of the respect of applicable provisions.</p> <p>Recoveries in case of undue paid amounts.</p>	<p>Coverage: 100%</p> <p>Depth: Level 3</p>	<p>Ratio of the total cost of controls to the total Commission contribution.</p> <p>Percentage of payments made on time.</p> <p>Average time for payment processing.</p>
<p>Last instalments do not comply with the ES's Financial Regulation and with other applicable rules and regulation.</p>	<p>Financial circuit: all financial and operational verification steps.</p> <p>Operational monitoring of the respect of applicable provisions.</p> <p>Recoveries in case of undue paid amounts.</p>	<p>Coverage: 100%</p> <p>Depth: Level 4</p>	<p>Number and Severity of the related Exceptions or Non-Compliance Events.</p> <p>Benefits (qualitative): compliance with applicable rules and regulations.</p>

Stage 3 – Supervisory measures (ex post controls)

Main internal control objectives: Ensuring that any weakness or deficiency in the payments to the European Schools is identified and corrected, to enhance compliance, improve operational efficiency, and safeguard against future risks or irregularities.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
Irregularities or fraud, resulting in financial loss, operational issues and reputational damage are not prevented, detected or corrected by ex-ante controls.	Ex-post controls on financial transactions as well as underlying commitments.	Coverage: Risk based percentage of the entire population of financial transactions Depth: Level 4	Number and percentage of errors, irregularities, or non-compliance issues identified during ex-post controls. Ratio of the total cost of ex-post controls to the total value and number of transactions reviewed. Benefits: issues are followed and corrected, improvement of processes and procedures, deterrence effect of controls.

The European Schools are responsible for managing their budgets in accordance with their own financial regulations. Financial control is carried out by the Secretariat-General of the Schools, with audits conducted by the Internal Audit Service, the European Court of Auditors, and an external auditor. Budgetary discharge is granted by the Board of Governors, where the Commission, represented by DG HR, holds one vote out of 30. Under the current legal framework, the Commission has no authority to oversee the schools' expenditures. Consequently, ensuring that the European Schools adhere to their financial regulations in budget execution falls outside the scope of DG HR's internal controls.

C) Safeguard of information (unrelated to budget implementation)

Main internal control objectives: Ensuring that confidential and/or sensitive information is not disclosed, or its integrity breached and that all relevant measures and procedures are applied to prevent and report any security breaches or leaks of personal and/or sensitive data.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Sensitive information may be disclosed, altered, or destroyed due to ineffective IT security measures and/or information management processes, making systems vulnerable to sabotage, unauthorized access, theft, or other malicious or accidental incidents.</p>	<p>IT security and information protection culture promoting adherence to applicable provisions and best practices.</p> <p>Secure design of IT systems and information processes.</p> <p>Internal rules and policies on data protection and handling of sensitive information.</p> <p>Access control procedures to add, manage, monitor, and revoke user access rights.</p> <p>Comprehensive procedural manuals and guidance, and monitoring/ oversight from the Local Information Security Officer (LISO) and Local Security Officer (LSO).</p> <p>Use of information classification and marking systems.</p> <p>Physical access controls.</p> <p>LISO's prior approval and timely reporting of security-related matters.</p> <p>Incident management framework, including reporting, risk assessment, and follow-up on security incidents.</p> <p>Investigations of suspicious activities conducted by DG DIGIT to detect and address potential threats.</p> <p>Regular staff awareness and training initiatives to reinforce security best practices.</p>	<p>Controls are applied at multiple levels, including IT infrastructure, information governance, physical security, and user awareness.</p> <p>Continuous or periodic: automated security monitoring, access controls, and DG DIGIT's detection of suspicious activities, reviews of user access rights, staff awareness initiatives.</p> <p>Ad hoc: incident reporting, investigations, follow-ups triggered by security breaches or anomalies, security policy updates.</p>	<p>Number of reported large-scale breaches with significant impact.</p> <p>Compliance with the procedure on cases of data breaches.</p> <p>Reaction to security incidents and adaptation to prevent future events.</p> <p>Number of events damaging DG HR's and Commission's reputations.</p> <p>Benefits: issues are followed and corrected, improvement of processes and procedures, deterrence effect of controls.</p>

ANNEX 7: Specific annexes related to "financial management"

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

This section reports and assesses the elements identified by management that support the assurance on the achievement of the internal control objectives.

Assurance is an objective examination of evidence for the purpose of governance processes. This examination is carried out by management, who monitor the functioning of the internal control systems on a continuous basis, and by internal and external auditors. Its results are explicitly documented and reported to the Director-General.

The controls carried out mainly relate to:

- Reports from Subdelegated Authorising Officers (AOSD);
- Reports from Authorising Officers in other departments managing budget appropriations in cross sub-delegation (if any);
- Results of ex-post control campaigns;
- Reports on recorded exceptions, non-compliance events and derogations;
- Contribution by the Director(s) in charge of Risk Management and Internal Control, including the risk assessment and the results of internal control review;
- Results of controls on high-risk procurement files at the GAMA ("Groupe d'Analyse des Marchés Administratifs") and HR Procurement Board meetings;
- Scoreboard with performance indicators associated with financial management;
- Limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations reported by the Internal Audit Service (IAS);
- 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, DG HR reports for the year 2024:

- 1)** no 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)** no cases of "confirmation of instructions" (FR art 92.3)
- 3)** no cases of financing not linked to costs (FR art 125.3)
- 4)** no Financial Framework Partnerships >4 years (FR art 131.4)
- 5)** no cases of flat-rates >7% for funding indirect costs (FR art 184.6)

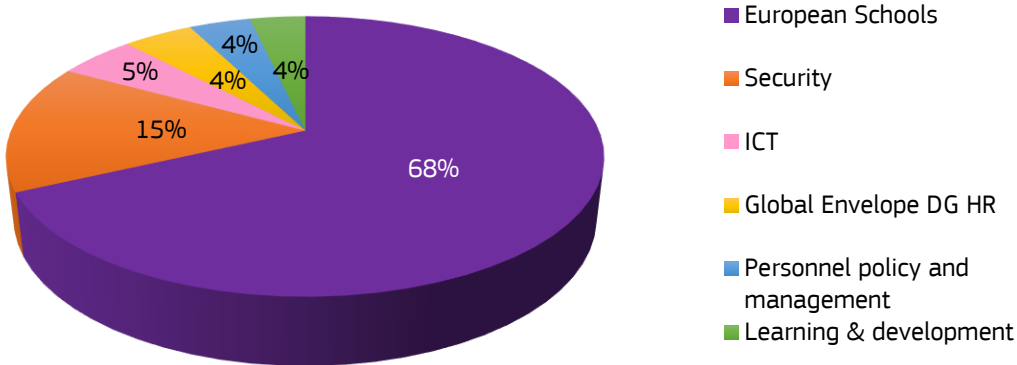
- 6) no derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.
- 7) no cases of financial support to third parties >EUR 60 000 (FR art 207)
- 8) no cases of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

3. DG HR Budget overview

In 2024, the budget allocated to DG HR (around 360 MEUR) was committed as follows:

- 68% of the commitments were directed towards Contribution to the European Schools, ensuring quality education for the children of Commission staff across various locations.
- The second largest (15%) part of the budget was committed to Security measures, reinforcing the protection of operations and assets within the European Commission.
- The remaining budget was distributed across key areas, including:
 - ICT expenditure and the Global Envelope (covering general running costs) supporting strategic investments and operational costs essential for maintaining the Commission’s IT infrastructure and human resources.
 - Personnel policy and management, covering vital services such as the medical service, recruitment, and social support, to promote the well-being, efficiency and effectiveness of the Commission’s staff.
 - Learning and development initiatives, including centralized programs such as language courses, aimed at enhancing employees’ professional skills.

DG HR Budget 2024 - Commitment Execution



Additional Funding Entrusted to DG HR

Beyond the initial allocated budget, additional funding was entrusted to DG HR for a total just over EUR 52 million. All budget allocations received from other entities were covered by the internal control system applied to DG HR expenditure. They relate to:

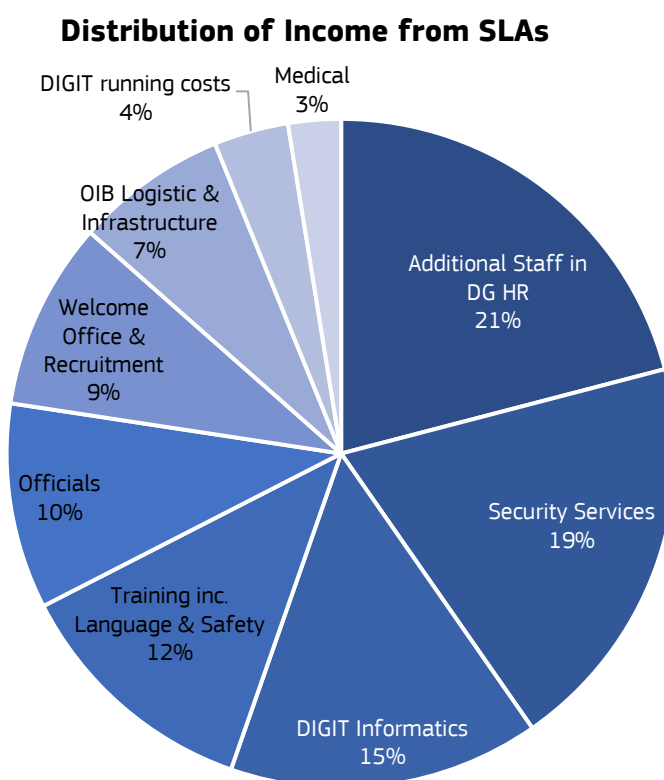
1) funding received on behalf of the European Schools

EUR 25.7 million of funding emanates from third parties to contribute to the European Schools’ budget. This amount corresponds to financial contributions from Agencies and Institutions that operate in the cities where a European school is

present. The funds received by DG HR are transferred in their entirety to the schools and thus this income does not fund DG HR's operations.

2) funding to cover costs incurred to provide support to other DGs and other EU entities (Institutions, Agencies and bodies)

DG HR has carried out activities on behalf of other DGs and services of the Commission. Access to funding for such activities is generally provided through the transfer of authorising powers from the budget of one Delegated Authorising Officer to another. The sub co-delegation arrangements are described in the Budget's Internal Rules each year, while the arrangements are described in more detail in service level agreements (SLAs) or other Administrative Arrangements. In particular, DG HR has provided DG ECHO with a report on the cross sub-delegation for handling the interim staff contracts under the European Development Fund.



To be noted that in 2024 DG HR incurred charges of EUR 32.9 million for services rendered on behalf of other DGs or services. Out of this amount, 79% (EUR 26 million) was allocated back to DG HR's operational and staffing budgets to cover expenses related to HRM support services for a wide range of clients. The extra revenue in the DG HR budget represents 7.2% of the total DG HR budget (around 22.6% excluding the Contribution to the European Schools). The remaining 21% was used to offset costs borne by other Commission services (OIB, DIGIT, and PMO).

In particular, a significant portion of the revenue was directed towards the Commission's informatics department, DIGIT, to support the provision of the HRM IT system, SYSPER, to various institutions and bodies. Additionally, DG HR incurred substantial costs related to providing services to others, such as expenses for security services, training, and medical services.

Budget of DG HR managed by other DGs and Services

DG HR allocated EUR 14.9 million to other DGs for the execution of specific tasks on its behalf. The majority of this funding (99%) was delegated to DIGIT for IT support services ⁽¹⁶⁾. The allocations entrusted to other DGs were subject to the same Commission rules and control framework. DG HR relied on existing reporting mechanisms to monitor these funds and is not aware of any significant issues or weaknesses that could impact assurance. In particular, DG HR received a report from PMO on the cross-subdelegation for managing EPSO meetings and expert groups.

Risks in DG HR's Procurement and Financial Operations

In 2024 DG HR processed a total of 23 276 payments, worth EUR 418.29 million. While the average payment, approximately 18 000 EUR (around 6 500 EUR excluding the contribution to European Schools), has increased compared to previous years, it remains relatively low.

High-value transactions (around 4.8 MEUR on average) are associated with the Relevant Control System (RCS) Contribution to the European Schools (representing overall more than 60% of the value of payments processed by DG HR). However, these payments are highly regulated, and the authorisation process involves a dual verification step. As a result, the risk of errors, such as incorrect amounts or wrong beneficiaries, is negligible. Notably, no such errors have never been identified in recent ex-post control campaigns.

In addition, several payments related to the other RCS - HRM Support Services - are routine, of low value (on average less than 2 000 EUR) and follow a highly automated approval workflow. This includes payments for interim staffing services (representing 22% of number of payments and 13% of the total value of payments on the RCS) and for blue book trainees (representing 52% of payments and 10% of the total value of payments on the RCS). To streamline payment processing, these payment claims are handled "en masse", minimising the need for costly manual intervention and the potential for error.

In general, riskier transactions are subjected to more stringent and centralised scrutiny and are processed by more senior and highly qualified staff. More relevant inherent financial risks in DG HR are linked to procurement activities under the RCS HRM Support Services. These risks are effectively mitigated through several key measures, such as:

- mandatory use of the Commission's Public Procurement Management Tool (PPMT) for all types of procurement procedures, ensuring increased transparency and compliance with the public procurement legal framework;
- higher risk tendering procedures are subjected to stricter highly centralised oversight;
- lower risk tendering procedures are decentralised and managed by Local Procurement Officers (LPO's) designated for their procurement expertise;
- the central Public Procurement sector in DG HR provides structured guidance (e.g., a Manual for Very Low, Low and Middle Value Procurement) and offers support as needed. It also promotes continuous training to ensure staff remain up to date with the latest EU public procurement developments.

⁽¹⁶⁾ The chargeback process of HR for IT services involves allocating costs incurred by DG HR for IT support services provided by DIGIT, the Directorate-General for Digital Services.

In 2024, the DG HR public procurement oversaw a total of 21 high and middle value procedures, including the competition of 17 high value tendering procedures, which led to the award of 30 contracts, worth EUR 461 million. Please note that, in order to enhance efficiency and consolidate procurement expertise within the Commission, DG HR also extends its procurement control and support services to EPSO and EUSA.

In conclusion, this approach effectively mitigates financial and compliance risks stemming from potential procedural irregularities, ensuring compliance, operational continuity and cost-efficiency, even in a context of limited available resources.

4. Ex-Ante Control of the Legality and Regularity of Procurement Procedures

DG HR’s public procurement activities offer both strategic opportunities and operational challenges. To navigate these effectively, the **DG HR Procurement Board** provides a dedicated platform for senior management to shape the organization’s procurement strategy beyond the constraints of individual tendering procedures. Additionally, the board plays a key role by reviewing and approving preparation notes before the **launch** of high-value tenders, as well as assessing reports on contracts to be **awarded**.

As a standard practice, all high-value procurement procedures are submitted to the DG HR Procurement Board, which reviews and selects files for examination on a case-by-case risk assessment. Given the nature of DG HR’s operations, the results of the ex-ante checks by the Procurement Board do not translate into quantifiable immediate savings. The Board’s advices on perceived weaknesses and potential improvements were taken on board by the responsible authorising officers presenting the files.

2024 ex-ante checks by the DG HR Procurement Board

Verified procurement procedures	Launch	Award
N°	8	3
Estimated value or value proposed for award ⁽¹⁷⁾	MEUR 515.2	MEUR 73.5

To further reinforce its ex-ante procurement controls, DG HR participates in the independent procurement expert group, the **GAMA** (“*Groupe d’Analyse des Marchés Administratifs*”), alongside four other DGs/Services. The GAMA reviews high-risk procurement procedures launched by these entities, prior to awarding the associated contracts, and issues opinions on the legality and regularity of the procurement files. If any weaknesses or potential irregularities are identified, the responsible authorizing officer is notified, allowing for corrective measures to be implemented before the contract is awarded.

⁽¹⁷⁾ Based on the estimated or proposed values of the concerned procedures as submitted to the Procurement Board.

As a standard practice, all high-value procurement procedures are submitted to the GAMA. The specific files selected for review are determined based on pre-established risk criteria, combined with a randomisation element to ensure objectivity.

2024 ex-ante checks by the GAMA on DG HR procurement procedures

Procurement procedures	Submitted	Verified	Positive opinion
N°	12	4	4
Value proposed for award ⁽¹⁸⁾	MEUR 347.9	MEUR 73.5	MEUR 73.5

The GAMA issued positive opinions for all four DG HR files selected for scrutiny, with one opinion including a specific recommendation for future calls for tenders.

Please note that in the context of the procurement control and support services delivered by DG HR, procurement procedures of EPSO/EUSA were also submitted to the Procurement Board and/or to the GAMA. These procedures are not included in the tables above.

5. Ex-post controls

Annual ex-post control campaigns are well established in DG HR. The primary purpose is to estimate the DG's error rate and to ensure that the associated legality and regularity objective is achieved. The financial control objective is to ensure that the DG has reasonable assurance that the total amount of any financial operation authorised during the reporting year, which would not be in conformity with the applicable contractual or regulatory provisions, does not exceed 2% of the total expenditure. A second objective of the ex-post control campaigns is to identify and remedy any financial control weaknesses and enhance DG HR's financial management, by also raising staff awareness on issues identified and corrective actions introduced.

2024 Methodological Approach

The sampling method was designed to give rise to a meaningful result. Thus, a random and stratified sample based on a Monetary Unit Sampling (MUS) methodology was extracted taking into consideration the payments and the recovery orders under the two Relevant Control Systems: HRM support services and Contribution to the European Schools ⁽¹⁹⁾.

The sample size was designed considering the current risk exposure (notably in relation to automated ⁽²⁰⁾ vs standard payments) and the very low error rates found in former exercises, as well as the limited resources available (cost-effectiveness). The ex-post control campaign for 2024 covered 50 transactions worth EUR 83 million representing around 17% of the value of the payments and recoveries ⁽²¹⁾. For more details, see the table below.

⁽¹⁸⁾ Based on the values proposed for award of the concerned procedures as submitted to the GAMA.
⁽¹⁹⁾ See Annex 3, tables 2 and 7.
⁽²⁰⁾ For interimaire and traineeship expenditure.
⁽²¹⁾ See Annex 3, tables 2 and 7.

Type of transaction	Overall sample				HRM sample ⁽²²⁾				European Schools sample			
	N.	% on population	Value MEUR	% on population	N.	% on population	Value MEUR	% on population	N.	% on population	Value MEUR	% on population
Payments	45	0.2%	81	19%	39	0.2%	29.4	19%	6	11%	51.6	19%
Recovery orders	5	0.8%	2	3%	3	0.5%	0.8	2%	2	6%	1.2	5%
Total	50	0.2%	83	17%	42	0.2%	30.2	16%	8	9%	52.8	18%

2024 Results

No material errors ⁽²³⁾ were found in the sample. The transactions checked in the ex-post controls were generally acceptable with some minor shortcomings that were effectively addressed within the same control campaign. Additionally, the exercise helped raise awareness among the concerned staff. The estimated error rate resulting from the ex-post control campaign is 0% for 2024, in line with results of previous years.

RCS	Estimated Error rate	% Total expenditure
HRM Support Services	0%	36%
Contribution to the European Schools	0%	64%
Total	0%	100%

HRM Support Services	Contribution to the European Schools
This sub-population includes a substantial number of low-value transactions, comprising both automated and standard payments. The risk of error is relatively higher for standard payments, partly due to the complexities of publicly procured contracts. The results indicate an estimated error rate of 0%, with only minor issues identified in a few transactions; for example, missing supporting documents or justifications, inconsistencies in thresholds applicable to contract amendments, or deviations from ex-ante verifications caused by essential operational needs.	There are relatively few transactions of high value and limited scope for error. The results of the controls were, as in previous years, positive and the error rate associated with the Contribution to the European schools is 0%.

In conclusion, given that no material errors were identified, the results of the 2024 ex-post control campaign reinforce the high level of financial assurance achieved in previous years. The findings indicate that the actual population error rate remains well below the materiality threshold of 2% and is likely at or near 0%. These results confirm the robustness of DG HR's financial control mechanisms, demonstrating effective compliance with contractual and regulatory requirements. Furthermore, the campaign continues to enhance financial governance by identifying minor procedural improvements and raising staff awareness, thereby strengthening overall financial management within DG HR.

⁽²²⁾ The sample includes 2 automated and 37 standard payments.

⁽²³⁾ Classified as "red-code" (material issues which are significant enough to include in the Annual Activity Report and to refer to the Court of Auditors).

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

Overview of DG HR estimated cost of controls

DG HR 2024	Ex ante controls			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS)	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)
HRM support services	11 049 348 €	152 058 888 €	7.3%	73 065 €	30 241 280 €	0.2%	11 122 413 €	7.3%
Contributions to the European Schools	230 907 €	266 227 139 €	0.1%	13 917 €	52 828 997 €	0.03%	244 824 €	0.1%
OVERALL total estimated cost of control at EC level for expenditure	11 280 255 €	418 286 027 €	2.7%	86 983 €	83 070 277 €	0.1%	11 367 237 €	2.7%

The estimation is based on the cost of human resources dedicated to key financial control activities in DG HR. In this regard, the controls related to Safeguard of Information are integrated into other RCSs, making it impossible to isolate their costs without relying on artificial assumptions, distorting the overall cost allocation and undermining the holistic approach of the control framework.

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

1. Self-Assessment by the DG

Review of the Internal Control Monitoring Criteria

DG HR adopted 32 criteria to monitor the effectiveness of the internal control system. The results are largely positive, with the fourteen quantifiable criteria based on the results of the Staff Survey illustrating a 9% improvement on the previous survey results. Moreover, these improvements were more marked (+14%) in the aspects of control that had been prioritised by management.

The review of the results achieved against predefined targets identified internal control weaknesses related to delays in addressing some IAS recommendations classified as very important. These recommendations also pertain to two other criteria in the area of IT Security, whose targets were not met.

Authorising Officers by Sub-Delegation (AOS) Reporting

The accountability and reporting chains in DG HR follow a pyramidal structure, where the statements of assurance signed by each AOS form the foundation for the assurance provided by AOS at higher levels. In particular, AOS-Directors report regularly – at least twice a year – to the Director-General, covering their key internal control and financial responsibilities related to the implementation of operations under their remit. The Directors' reports for 2024 did not highlight any significant issues or weaknesses.

Commission Staff Survey

In 2023, the Commission conducted a staff survey, and the results for DG HR were highly encouraging. Notably, the participation rate increased by 19 percentage points, rising from 48% in 2021 to 67% in 2023. Staff engagement indicator reached a record high of 77%, exceeding the Commission average.

Compared to the 2021 survey:

- Improvements were observed in all but one of the 16 themes (Professional Future).
- 66% of all questions saw an increased score.
- Only 10% of questions recorded a decrease.

These results indicate significant progress over time, despite the challenges posed by the implementation of the new HR service model and the reduction of posts.

An analysis of the 13 questions linked to internal control did not reveal any significant weaknesses. The only score below 60% total or partial agreement concerns career opportunities, which falls under the theme of Professional Future. This is the lowest-scoring theme across the Commission and will be addressed at the corporate level. However, local aspects of internal mobility will also be explored.

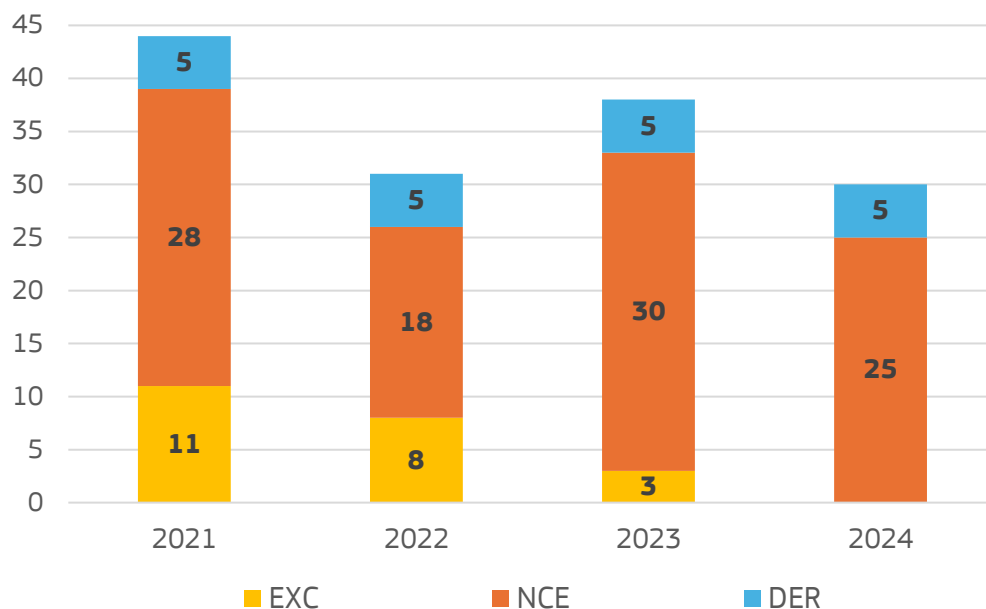
Other performance indicators

The analysis of other available performance indicators in Annexes 2 and 4 did not lead to the identification of any significant internal control weakness.

2. Register of Deviations: Exceptions, Non-Compliance and Derogations

DG HR's 2024 register of deviations records 25 **non-compliance events** (NCEs), involving breaches of rules and procedures identified after the deviation occurred but before any irregular disbursement of funds. The total financial impact is estimated at EUR 391 000, with an average of approximately EUR 16 300 per NCE, consistent with previous years. More than half of the NCEs involve amounts below EUR 2 500. The root causes of NCEs were systematically assessed, with corrective actions proposed and monitored by the responsible Authorising Officers.

No stand-alone **exceptions** (EXC) were recorded in 2024. However, some **Derogations** (DER) or 'permanent exceptions', were awarded in cases where the inherent nature of some specific activities makes it difficult or impossible to reconcile their operational objectives with standard rules procedures. There were five derogations active in 2024 – none of them is new. The amount associated with the derogations in 2024 was EUR 422 000.



The 2024 results, as shown in the table above, are broadly in line with recent trends. The steady decline in exceptions (EXC) reflects ongoing efforts to enhance process compliance, while non-compliance events (NCE) fluctuated but remained consistent with previous years. These results demonstrate the impact of past initiatives, and DG HR will remain vigilant to ensure continued improvement and prevent any setbacks.

Conclusions

The analysis of the deviations shows that even though procedures may not have been correctly applied, the associated transactions were generally accurate, i.e., the right amount was duly paid to the right beneficiary, there was no irregular disbursement of funds. Moreover, the necessary actions to reinforce all related processes and procedures have been identified and will be implemented. None of the registered deviations indicate a systemic weakness in the Internal Control system.

3. Ongoing monitoring of the control and anti-fraud strategies

Sensitive Functions

An in-depth risk review was conducted in 2022 following the reorganisation of DG HR. The review concluded that all identified sensitive functions within DG HR were appropriately managed, with risks either mitigated to an acceptable level or addressed through action plans to strengthen related controls. No major organisational changes have occurred since then. DG HR Authorising Officers confirmed in 2024 that no functions currently pose an unacceptable risk.

Risk Management

DG HR regularly updated its risk register during the year. The register is approved by senior management. All risks were closely monitored and no significant issues have materialised, also due to the implementation of the mitigating actions included in the action plan.

Ex Post Controls

See the related section in Annex 7.

Anti-Fraud Strategy

All the actions included in the action plan of the Strategy adopted in 2021 are considered successfully completed. A fraud risk assessment was completed in 2024 and did not result in the identification of significant fraud risks affecting DG HR's operations, even if new risks were noted and are addressed in the new Strategy being adopted at the beginning of 2025.

In addition, as co-lead service, DG HR has played a key role in the implementation of three actions of the Commission Anti-Fraud Strategy Action Plan of July 2023.

Implementation of Action Plan addressing previous internal control deficiency

Minor deficiencies were identified in the previous AAR in relation to IT and Physical Security management, as established by the IAS. As mentioned below, the implementation of the action plans of the related audit recommendations is ongoing, even if delays occurred, particularly in relation to two very important recommendations related to the IAS audit on Physical Security.

4. Audit Conclusions, Findings And Recommendations

Internal Audit Service (IAS)

The internal auditor concluded that the internal control systems in place for the audited processes are effective, except for the observations giving rise to the 'very important' recommendations as listed below. These recommendations are being addressed, in cooperations with the other concerned DGs. They do not have a significant impact on the assurance.

List of outstanding 'very important' IAS recommendations (RECs)

1. Audit on physical security of persons and assets in the Commission

(HR, DIGIT, OIL, OIB, COMM – final audit report issued in 2022)

REC 1: Governance framework and organisational arrangements for physical security at the Commission.	Joint action DG HR and DG COMM. Original due date: 31.12.2023. Updated target date: 9 months after the corporate decision on the future organisation of internal corporate security. In addition, the action point concerning the agreement with the JRC is near finalization. All other sub-action points have been completed.
REC 3: Risk management framework for physical security at the Commission.	Joint action DG HR and DG COMM. Original due date: 31.12.2023. Updated target date: 31.10.2025 in order to implement a new IT platform for risk management, as the initially selected solution had to be discontinued. All other sub-action points have been completed.

2. Audit on protection of confidentiality of information at corporate level

(HR, SG, DIGIT – final audit report issued in 2023)

REC 5: Provisions for external service providers (ESPs) to ensure confidentiality of information.	Action DG HR. Due date: 30.06.2025.
REC 7: IT controls to ensure protection of Sensitive Non-Classified (SNC) information.	Joint action SG and DIGIT, with the support of DG HR. Due date: 30.06.2025.
REC 9: Process for managing information security incidents.	Joint action DG HR and DIGIT. Original due date: 31.12.2024. Updated target date: 31.05.2025 in order to finalise the joint procedures with DG DIGIT. All other sub-action points have been completed.

Regarding the above overdue recommendations, most of the sub-action points have been implemented. The remaining points are either near finalization or depend on decisions to be made at the corporate level:

- The REC on process for managing information security incidents (n. 9 - audit on the protection of confidentiality of information) experienced a slight delay due to one outstanding sub-action point related to joint procedures with DG DIGIT. All other sub-action points under this recommendation have been completed.
- The REC on governance framework and organizational arrangements for physical security at the Commission (n. 1 - audit on physical security of persons and assets) is delayed pending a political decision on the internal security structure within the Commission. Additionally, the action point concerning the agreement with the JRC is near finalization. All other sub-action points have been completed.
- The REC on risk management framework for physical security at the Commission (n. 3 - audit on physical security of persons and assets) is delayed due to the implementation of a new IT platform for risk management, as the initially selected solution had to be discontinued. All other sub-action points have been completed.

These delays have not resulted in significant risks, as several actions have been successfully completed, and other mitigating measures are in place to limit exposure. Consequently, there is no significant impact on the assurance.

3. Audit on Assessment of HR needs in the Commission at corporate level (BUDG, HR, SG – final audit report issued in 2024)

REC 1: Support from the Corporate services for the assessment of HR needs at local level.	Joint action DG BUDG, DG HR, SG. Due date: 30.09.2025.
REC 4: Quality checks of the Commission's HR needs by the Corporate Services.	Joint action DG BUDG, DG HR, SG. Due date: 30.09.2026.

Regarding the joint action plan adopted by the three DGs, with DG BUDG leading the most significant actions, substantial progress has already been made, thereby mitigating the residual risk exposure, notably with the introduction of a revised Legislative Financial and Digital Statement (LFDS) to accompany each new legislative proposal. This sets out a much clearer framework for DGs, in which they can indicate which staff for a new initiative will be found via redeployment, and which cannot, aiding the overall assessment and quality checking process. Specifically, DG HR has implemented most of the actions within its remit, such as introducing new workload indicators and providing guidance on available tools for assessing workload, while also working on developments in the new HRT tool. Additionally, DG HR is cooperating with DG BUDG and SG on the remaining outstanding points.

European Court of Auditors (ECA)

DG HR has no overdue ECA recommendations.

The ECA Special Report [24/2024 EU Civil service - A flexible employment framework, insufficiently used to improve workforce management](#) - led to three new recommendations (see below) addressed to the three audited Institutions (the European Commission, the European Parliament and the Council). In response, an action plan was

developed, and DG HR is actively monitoring its implementation to ensure completion within the established target dates. The recommendations do not have a significant impact on the assurance.

<p>REC 1: Establish a Risk-Based Policy for Temporary Staff Employment</p> <p>Institutions should determine a sustainable level of temporary staff, balancing the benefits (e.g., flexibility, faster recruitment) and risks (e.g., loss of institutional knowledge, unequal treatment). Actions should be taken when this level is exceeded.</p>	
<ul style="list-style-type: none"> • Target Date: June 2025 	<ul style="list-style-type: none"> • Commission’s Response: Accepted.
<p>REC 2: Develop Targeted Job Attractiveness Action Plans</p> <p>Institutions should: (a) Analyse reasons for rejected job offers within each institution and (b) Address low application rates through interinstitutional dialogue. Appropriate, measurable actions should follow these analyses.</p>	
<ul style="list-style-type: none"> • Target Date: December 2025 	<ul style="list-style-type: none"> • Commission’s Response: Accepted, with the clarification that its commitment applies only to the Commission while consulting with other institutions.
<p>REC 3: Enhance Career and Performance Frameworks</p> <p>Institutions should: (a) Improve guidelines for managing poor performance outside formal dismissal procedures. (b) Review and update tasks and responsibilities for AST/SC and AST posts. (c) Open internal competitions to eligible staff from other function groups. (d) Explore non-financial recognition for outstanding performance.</p>	
<ul style="list-style-type: none"> • Target Date: December 2025 	<ul style="list-style-type: none"> • Commission’s Response: Accepted. <ul style="list-style-type: none"> ○ For 3(a): The Commission plans to revise and simplify the performance management guide, using actionable checklists for managers. ○ For 3(c): The Commission will enhance career opportunities for staff, considering departmental needs, skills, and regulatory constraints through impact analysis.

OLAF - EPP0

No new recommendations were received from OLAF or EPP0 in 2024. DG HR continues to support ongoing investigations when necessary and, as outlined in the Fraud section of the AAR body, has only one outstanding financial recommendation. Additionally, two administrative recommendations are in the process of being implemented, though progress is hindered by challenges related to the nature and quality of the evidence provided by the investigation and the contractual and operational complexities of the underlying processes.

Accounting Officer’s Reports - Validation Local Financial Management Systems

In 2024, DG BUDG did not issue a new verification report addressing the validation of local systems in DG HR. The Accounting Officer’s 2024 report does not highlight any issues related to DG HR, either in the design and implementation of local systems or in the accuracy of financial and regulatory management reporting. All previous recommendations addressed to DG HR have been fully implemented and closed, with no outstanding recommendations remaining.

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

DG HR	Payments made (2024;MEUR)	minus new prefinancing (2024;MEUR)	plus cleared prefinancing (2024;MEUR)	Relevant expenditure (2024;MEUR)	Detected error rate or equivalent estimates -6	Estimated risk at payment (2024;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections (for 2024;MEUR)	Estimated risk at Closure (2024;MEUR)
-1	-2	-3	-4	-5		-7	-8	-9	-10
HRM Support Services	152.06	0.00	0.00	152.06	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
Contribution to the European Schools	266.23	0.00	0.00	266.23	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
DG total	418.29	0.00	0.00	418.29		0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
					Overall risk at payment in %	0.00% - 0.00% (7) / (5)		Overall risk at closure in %	0.00% - 0.00% (10) / (5)

Notes to the table

- (1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the 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. In all cases of Co-Delegations (Internal Rules Article 3), "payments made" are reported by the Delegated departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.
- (3) New pre-financing actually paid by out by the department itself during the financial year (none in DG HR).
- (4) Pre-financing actually cleared during the financial year (none in DG HR).
- (5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out, and adds the pre-financing actually cleared during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.
- (6) In this column, we disclose the detected error rates or equivalent estimates.
- (8) The adjusted average recovery and corrections percentage for the last 3 years is EUR 0 million, which is the best available indication of the corrective measures DG HR applied over the past years as a result of ex post controls. Given the very low level of risk at payment and thus very low amount of corrections, the AOD is using a rate of 0% for its estimated future corrections.

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

Human resource management

Objective: DG HR employs a competent and engaged workforce and contributes to gender equality at all levels of management to deliver effectively on the Commission's priorities and core business

Indicator: Number and percentage of first female appointments to middle management positions

Source of data: SEC(2020)146 and SEC (2024) 200

Baseline (1 December 2019)	Target	Latest known results (31/12/2024)
44% female representation in DG HR's middle management (15 of 34)	2020-2022 target: 3 first female appointments 2023-2024 target: No target assigned	41% female representation in DG HR's middle management (14 of 34) N.B. DG HR had already met the 2020-2022 target of 3 first female appointments to middle management positions by the end of 2022. In 2024, DG HR appointed 2 male new HoU

Indicator: Staff engagement index

Source of data: Staff surveys

Baseline (2018)	Target 2024	Latest known results (31/12/2023)
70%	72%	78% ⁽²⁴⁾

Main outputs in 2024:

Description	Indicator	Target	Latest known results
All staff town hall sessions	Number of town hall sessions	6 town hall sessions	Completed - 3 town halls and 3 Question Hours (new town hall format) organised
Regular debriefing sessions following middle and senior management meetings	Number of debriefings	Weekly sessions (as per middle and senior management meetings calendar)	Completed - 41 debriefs in 2024
Appointments of Female Deputy Heads of Unit	Number of female Deputy Heads of Unit	Maintain the level of >50% of female Deputy Heads of Unit	Completed - 53% female Deputy Heads of Unit (17 out of 32)
Participation in the female talent development programme (FTDP)	Number of HR staff participating in FTDP	2 (corresponding to allocated quota)	2 (out of which 1 has been appointed Head of Unit)

⁽²⁴⁾ Updated figures due to the fact that corrected data only became available in spring 2024 after the publication of the AAR 2023.

Description	Indicator	Target	Latest known results
Information sessions for team managers who are interested in becoming Head of Unit	Number of information sessions for team managers who are interested in becoming Head of Unit	2 information sessions for team managers who are interested in becoming Head of Unit	Delayed – Assessment of the need will be made in 2025 in the framework of the work on talent management on a corporate level

Digital transformation and information management

Objective: DG HR is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Indicator: Degree of implementation of the digital solutions modernisation plan ⁽²⁵⁾

Source of data: DG HR

Baseline (2018)	Target (2024)	Latest known results (31/12/2024)
0%	40% ⁽²⁶⁾	63% of the first implementation wave

Indicator: Percentage of DG HR's key data assets for which corporate principles for data governance have been implemented

Source of data: DG HR

Baseline (2020)	Target (2024)	Latest known results (31/12/2024)
37%	80%	80.5%

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

Source of data: DG HR

Baseline (2018)	Target (2024)	Latest known results (31/12/2024)
2%	100%	100%

Main outputs in 2024:

Description	Indicator	Target	Latest known results
Information related to IT security risk updated in reference system: GovIS	Number of reviews of GovIS information	At least two reviews of the security section of GovIS2 entries	Completed
IT security plans	Age of the IT security plans	All communication information systems (CIS) have an IT security plan less than 2 years old	Ongoing - 78% of HR CIS have an IT security plan less than 2 years old

⁽²⁵⁾ The digital solutions modernisation plan in DG HR is implemented through the multiannual HR Transformation programme which is structured around four implementation waves.

⁽²⁶⁾ Degree of implementation of wave 1 of the HR Transformation programme.

Description	Indicator	Target	Latest known results
Attestation of 55 IT priority controls	Number of communication information systems attested for 55 IT priority controls	100% attestation of compliance	Ongoing - 84% of HR CIS are attested for the 55 IT priority controls
Raising data protection awareness among HR professionals and staff members through targeted trainings.	Number of targeted training sessions Percentage of HR staff that participate in awareness raising at local and central level	At least two given by DG HR's data protection coordinators At least 20%	One training session provided 70 staff members participated at local level + 22 at central level (of which 13 ongoing)
M365 tools and new ways of working	Percentage of HR staff giving Teams as their preferred tool for calls and meeting in the annual DIGIT survey Percentage of HR staff saying that they mostly send links (rather than attachments)	Above 95% at end 2024 or higher than 27.9% recorded in DIGIT survey in January 2024 Above 90% at end 2024 or higher than 59.2% recorded in DIGIT survey in January 2024	Data not available due to change in DIGIT survey questions 72%
Implementation of the corporate principles for data governance for DG HR's key data assets ⁽²⁷⁾	Percentage of implementation of the corporate principles for data governance for DG HR's key data assets	80%	80.5%

⁽²⁷⁾ For each key data asset, departments should assess if the following principles have been respected (see also this [practical guidance](#)):

- Identify and designate the data owner and the data steward(s).
- Instruct their data stewards to share the metadata of their data assets in the Commission's data catalogue and to keep them up to date.
- Design and document processes for data collection/creation, acquisition, access, sharing, use, processing preservation, deletion, quality, protection, and security. Information concerning these processes should be made available to anyone interested, as long as any confidentiality restrictions are respected.
- Make any necessary changes and updates to the IT systems used for storing, managing, and disseminating these data assets to implement the aforementioned requirements and processes.

Sound environmental management

Objective: DG HR takes account of the environmental impact of its day-to-day actions, taking measures to reduce the impact of the administration work, supported by its EMAS Correspondent.

Main outputs in 2024:

I. Reducing emissions from staff and expert' business travel and reducing CO2 and other atmospheric emissions

Description	Indicator	Target	Latest known results
Reduced emissions from staff missions ⁽²⁸⁾	CO2 emissions from DG's staff missions – other than those missions related to safety and security audits in delegations or, for example, Corporate Project Office-related mission activity.	50% reduction ⁽²⁹⁾	Reduction of 24% (not including security-related missions). If DG HR security-related missions are considered, the latest known result will be an increase of 30%, which is largely due to increased security-related missions in an evolving geopolitical context.

II. Reducing resource use in buildings and workspace (energy)

More efficient use of resources (energy):

Description	Indicator	Target	Latest known results
Participation in corporate energy saving actions through building closure.	Percentage of department's buildings participating in: - end of year energy saving action - summer energy saving action	50% ⁽³⁰⁾	25% - 1 out of 4 DG HR buildings (BRE2) L107 is one of the buildings participating and acting as 'hub' during the 'BEST' energy saving actions and BERL+PLB3 remained open due to their multi purpose use

III. Organise sustainable events

Description	Indicator	Target	Latest known results
Implement the EC guidelines for sustainable meetings and events	% of green events	100%	100% of all major HR events including the 'flagship' DG HR Christmas Party event

⁽²⁸⁾ Data provided by the Paymaster Office (PMO)/the mission management system 'MiPs+'.

⁽²⁹⁾ Overall reduction of CO2 emissions from missions for department from 2019-2024 (%). Overall corporate target is 50 % under the Greening Communication.

⁽³⁰⁾ Since L107 represents a centrally located Dynamic Collaborative Space, it remains open during the end-of-the-year and the summer energy saving actions, as a 'hub' for colleagues searching for an office space to work.

IV. Circular economy (green public procurement, waste, biodiversity and sustainable food)

Description	Indicator	Target	Latest known results
Gradual introduction of green public procurement (GPP) criteria in contracts and starting to monitor the process.	% of contracts with 'green' provisions	100% of contracts above 60 000 euro in consultation with the procurement board.	100% of contracts above 60 000 euro in consultation with the procurement board

V. Staff awareness

Description	Indicator	Target	Latest known results
<p>Awareness actions in the framework of EMAS corporate campaigns on (for instance):</p> <ul style="list-style-type: none"> - Energy and water use - Paper consumption - Digital mindfulness - GPP – biodiversity - Waste reduction/sorting - Mobility 	<p>Number of awareness/participatory actions</p> <p>% of participants</p>	<p>2</p> <p>70%</p>	<p>3</p> <p>70% - Regular communication via DG HR intranet and flatscreens and Viva Engage</p>

ANNEX 11: Implementation through non EU entrusted entities and/or EU Trust Funds

Not applicable

ANNEX 12: EAMR of the Union Delegations

Not applicable

ANNEX 13: Decentralised agencies and other EU bodies

Not applicable

ANNEX 14: Reporting on the Recovery and Resilience Facility

Not applicable