

# Annual Activity Report 2025

REFORM AND INVESTMENT TASK FORCE

SG REFORM

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# DEPARTMENT SG REFORM IN BRIEF

The Reform and Investment Task Force (SG REFORM) was created in February 2025 by merging the Recovery and Resilience Task Force (SG RECOVER) and the Directorate-General for Structural Reform Support (DG REFORM). By the decision of the College of Commissioners of 17 December 2024, its mandate has been set to end on 31 December 2027.

The work of SG REFORM contributes to the Commission's headline ambition of: **'A new plan for Europe's sustainable prosperity and competitiveness'**. The Task Force works to ensure that Member States carry out reforms and investments that are necessary for the European social market economy and ultimately the well-being of EU citizens.

SG REFORM manages, in close cooperation with DG ECFIN, the implementation of the **Recovery and Resilience Facility (RRF)**, the cornerstone of NextGenerationEU, Europe's recovery plan to emerge stronger and more resilient from the unprecedented economic and social effects of the COVID-19 pandemic. The RRF is a performance-based instrument worth EUR 637 billion in grants and loans aimed at providing financial support to Member States against the implementation of a combination of pre-agreed reforms and investments. The responsibility for managing the financial envelope of the Recovery and Resilience Facility rests with the Commission's Directorate-General for Economic and Financial Affairs (DG ECFIN). The RRF is time-bound until 2026.

Additionally, SG REFORM implements the **Technical Support Instrument (TSI)**, the main EU instrument offering tailored technical expertise to support Member States in designing and implementing reforms. SG REFORM is responsible for both operational and financial management of the Technical Support Instrument. With the **TSI**, SG REFORM supports Member States' efforts to tackle reform challenges by offering them technical expertise to enhance their capacity to carry out reforms and to foster the exchange of good practices across the EU. These reforms may be identified by the Member States' following the European Semester process of economic policy coordination, or at their own initiative. The instrument operates under both indirect (contribution agreements) and direct (procurement contracts and grants awarded without a call for proposals) management mode.

SG REFORM also coordinates the **European Semester** in tandem with DG ECFIN. A central mechanism for the coordination of Member States' economic and employment policies, the European Semester provides the reference framework to identify socio-economic challenges of all Member States and provide guidance on the policy action needed to address them, with the aim to improve the EU's competitiveness, sustainability and social fairness.

Building on the in-depth country knowledge acquired through support to Member States in designing and implementing their recovery and resilience plans, the implementation of the TSI, the policy analysis on **public administration and governance**, as well as the coordination of the European Semester, SG REFORM's mission is to support Member States in designing and implementing growth-enhancing reforms and investments, in line with EU's and national priorities.

SG REFORM acts under the authority of the President of the European Commission.

# EXECUTIVE SUMMARY

The annual activity report is a management report of the Director-General of department SG REFORM to the College of Commissioners. Annual activity reports are the main instrument of management accountability within the Commission and constitute the basis on which the College takes political responsibility for the decisions it takes as well as for the coordinating, executive and management functions it exercises, as laid down in the Treaties <sup>(1)</sup>.

## A. Key results and progress towards achieving the Commission's general objectives and department's specific objectives

The Reform and Investment Task Force (SG REFORM) was created in February 2025 by merging the Recovery and Resilience Task Force (SG RECOVER) and the Directorate-General for Structural Reform Support (DG REFORM). It took over the responsibility for operational implementation of the Recovery and Resilience Facility from SG RECOVER (together with DG ECFIN) and financial and operational implementation of the Technical Support Instrument from DG REFORM. It also coordinates – in cooperation with DG ECFIN – the European Semester. 2025 was the first year – albeit not full <sup>(2)</sup> – of operation of the newly created DG with this portfolio under its remit.

In 2025, SG REFORM and DG ECFIN jointly helped Member States implement their **national recovery and resilience plans (RRPs)**. Following up on the Communication “NextGenerationEU – The road to 2026” <sup>(3)</sup> of June 2025, Member States have engaged in comprehensive reviews of their RRP to ensure they only contain measures that can be completed by 31 August 2026, in line with the requirements of the RRF Regulation <sup>(4)</sup>. The Commission has been supporting the Member States in this exercise and positively assessed 24 revisions of this kind in 2025. In line with the Commission's simplification agenda, the revisions also ensure a major streamlining of unnecessary requirements in the Council implementing decisions approving the recovery and resilience plans. This will reduce the administrative burden and result in faster processing of payment requests from Member States and their assessment by the Commission by the end of 2026.

In 2025, SG REFORM and DG ECFIN completed the assessment of the satisfactory fulfilment of 1 163 milestones and targets related to 34 payment requests disbursed to 24 Member States, corresponding to EUR 87.3 billion, bringing the total number of **satisfactorily fulfilled milestones and targets** to 3 155 (49% of the total) and the total financial contribution

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<sup>(1)</sup> Article 17(1) of the Treaty on the European Union

<sup>(2)</sup> SG REFORM was created on 1 February 2025

<sup>(3)</sup> [COM/2025/310 final](#)

<sup>(4)</sup> The Recovery and Resilience Facility Regulation (REGULATION (EU) 2021/241) foresees that “envisaged milestones, targets and an indicative timetable for the implementation of the reforms, and investments be completed by 31 August 2026” and that all payments are to be made by 31 December 2026

disbursed under the RRF to EUR 393.4 billion (62% of the total allocation). The **Annual Recovery and Resilience Facility Report**, published in October 2025, took stock of the progress in implementing the facility, with a focus on the absorption of RRF funds, the impact of investments and reforms and the indirect spillover impact of the RRF.

The 2025 European Semester cycle marked a significant change in approach as the analyses of the challenges to Member States' economies have been restructured along the dimensions of innovation and business environment, decarbonisation and skills and social fairness. This was done with the intention to bring the European Semester in line with the competitiveness agenda of the new Commission and **the priorities identified in the Competitiveness Compass**.

SG REFORM took stock of the outstanding country-specific recommendations (CSRs) addressed to Member States in the past years. This effort resulted in a **single set of broader and more granular recommendations allowing for greater transparency and setting clearer priorities to Member States** for formulating their reform and investment agenda with a view to strengthening their competitiveness. This also contributed to reducing the number of actively monitored recommendations, thus leading to **lower administrative burden** for Member States.

Lastly, following the publication of the Commission's proposal for the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security, SG REFORM has been closely coordinating with other services the preparation of the **European Semester** for **informing the programming of the future fund**.

SG REFORM continued to support Member States in the design and implementation of reforms via the **Technical Support Instrument**. However, in order to support the uptake of the newly streamlined set of recommendations (CSRs) under the TSI 2026 round, the Member States were strongly encouraged to focus on the areas identified in the CSRs. The projects selected will help Member States address technically difficult-to-implement CSRs targeting highest implementation needs and challenges. By 31 October 2025 SG REFORM received 300 requests for support under **TSI 2026**. Out of them, 176 requests were preselected, which resulted in 29 projects (8 of which involving several countries). 90 requests directly aim at the implementation of European Semester country specific recommendations. The Financing decision was adopted 6 March 2026 <sup>(5)</sup>.

Simultaneously, SG REFORM continued to support the Member States public administrations via **Public Administration Cooperation Exchange (PACE)** - an integral part of the Commission Communication on Enhancing the European Administrative Space (ComPact). PACE is intended to promote cooperation and cross-border exchanges among Member States to build administrative capacity and prepare the next generation of policy makers in the European Union. The objective is to create a European Community of public servants that exchange best practices, including, where appropriate, working visits to relevant Member States to enable officials to acquire or increase their expertise or knowledge in relevant matters. 66 requests for PACE exchanges were preselected under **the TSI 2026 round**.

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<sup>(5)</sup> [C\(2026\)1483 final](#)

## B. Key performance indicators

KPI #	KPI Title	Baseline (2024)	2025	Interim milestone (2026) *	Target (2027) *
<b>Specific objective 1.1: National plans are implemented swiftly and maintain their core objectives and ambition</b>					
1.1.1	Percentage of total milestones and targets assessed by the Commission	28%	49%	60%	100%
<b>Specific objective 1.2: Member States requests to implement reforms are effectively supported by the Technical Support Instrument in line with the Union priorities and the financial and human resources available.</b>					
1.2.1	Average outcome achievement rate based on the assessment of the beneficiary authorities in the outcome questionnaires received in a given year.	79%	81%	80%	80%
<b>Specific objective 1.3: Competitiveness, sustainability, and social fairness are promoted through reforms and investments addressing the key challenges identified under the European Semester</b>					
1.3.1	Rate of progress towards the implementation of the 2025 country specific recommendations (CSRs)	0%	30%	25%	40%

**Caption:** The table features a colour-coded (left-right) bar system to visually represent the evolution of the indicator in comparison with the target. A green colour (bar on the right) indicates that the indicator is moving in the correct direction, whereas a red colour (bar on the left) suggests that the indicator needs to change course. For numerical indicators, the size of the bar also indicates proximity (distance) to the target.

### (\*) Comments:

- All but one KPIs of SG REFORM have the target date 2027 and interim milestone in 2026. This is because, by the decision of the College of Commissioners of 17 December 2024, mandate of SG REFORM has been set to end on 31 December 2027. KPI 1. is directly linked to the Recovery and Resilience Facility implementation, which ends on 31 December 2026 <sup>(6)</sup>.

- KPI 1.1.1: Following a delay in the assessment of payment requests in the first half of 2025 due to the complexity of milestones and targets discussed with Member States, the number of milestones and targets assessed picked up in the second half of 2025. In line with the Communication “NextGenerationEU – The road to 2026”, published on 4 June 2025, the Commission and Member States engaged in the second half of 2025 in a major revision exercise of RRP to further streamline them and ensure that they only contain measures that can be completed by 31 August 2026. This will reduce the administrative burden and result in faster processing of payment requests from Member States and their assessment by the Commission by the end of 2026.

<sup>(6)</sup> The Recovery and Resilience Facility Regulation (REGULATION (EU) 2021/24) foresees that “envisaged milestones, targets and an indicative timetable for the implementation of the reforms, and investments be completed by 31 August 2026” and that all payments are to be made by 31 December 2026. Thus, specific objective 1 has a target date of end 2026.

## **C. Key conclusions on internal control and financial management**

Department SG REFORM has systematically examined the available control results and indicators, as well as the observations and recommendations issued by the internal auditor and the European Court of Auditors.

The transition in 2025 to the Commission's new accounting system, SUMMA, has required the adjustment to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first part of the year. This has required careful management to ensure the same data quality as in previous years. In some cases, this may have resulted in lower performance for some standard financial indicators such as the timely payments.

All the above elements have been assessed to determine their impact on management's assurance about the achievement of the control objectives. Please refer for further details to section 2 on Internal Control and Financial Management.

In conclusion, management has reasonable assurance that, overall, suitable controls are in place and working as intended; risks are being appropriately monitored and mitigated.

The Director-General, in her capacity as Authorising Officer by Delegation, have signed the Declaration of Assurance.

## **D. Provision of information to the Commissioner**

In the context of the regular meetings during the year between the department SG REFORM and the Cabinet of the President on management matters, the main elements of this report and assurance declaration have been brought to the attention of the President of the Commission Ursula von der Leyen. On a weekly basis, the hierarchy of SG REFORM and DG ECFIN meets with the Cabinet of the President, the Cabinet of Executive Vice President Fitto, the Cabinet of Commissioner Gentiloni and the Spokespersons' Service to provide a state of play of the implementation of the RRF.

# 1. KEY RESULTS AND PROGRESS TOWARDS ACHIEVING THE COMMISSION'S GENERAL OBJECTIVES AND SPECIFIC OBJECTIVES OF THE DEPARTMENT

## **Specific Objective 1.1: National plans are implemented swiftly and maintain their core objectives and ambition**

The Recovery and Resilience Facility (RRF) is the cornerstone of NextGenerationEU, Europe's recovery plan to emerge stronger and more resilient from the unprecedented economic and social effects of the COVID-19 pandemic. The RRF is a performance-based instrument worth EUR 637 billion in grants and loans aimed at providing financial support to Member States against the implementation of a combination of pre-agreed reforms and investments, furthering the objectives enshrined in the six Pillars set out in the RRF Regulation, which reflect key EU priorities, including the twin transitions.

In 2025, SG REFORM and DG ECFIN jointly helped Member States implement their **national recovery and resilience plans (RRPs)**.

Both services led the preparation of the **Communication "NextGenerationEU – The road to 2026 (7)"** of June 2025 in which the Commission called on Member States to streamline their RRP to maximise impact in light of implementation delays and the approaching end of the RRF in 2026. The Communication set out guidance on plan revisions, with the objectives of streamlining RRP by removing measures that could not be fulfilled by 31 August 2026 and simplifying requirements in Council implementing decisions (CIDs), while maintaining the ambition of the RRP.

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(7) [COM/2025/310 final](#)



Following the adoption of the Communication, SG REFORM together with DG ECFIN processed the assessment of simplification revisions in Q3 and Q4 2025As of 31 December 2025, the Commission had positively assessed simplification revisions for 24 Member States, and another one was positively assessed in January 2026. By end-2025, 543 milestones and targets were removed, a 20% reduction in the outstanding number of milestones and targets left to assess in the final phase of the RRF. Overall, 50 revisions were positively assessed by the Commission in 2025, including the adoption of the REPowerEU chapter for Bulgaria, resulting in all Member States having adopted a REPowerEU chapter. The Council subsequently approved all revisions.

Over 2025, SG REFORM together with DG ECFIN completed the assessment of the satisfactorily fulfilment of 1 163 milestones and targets related to 34 payment requests disbursed to 24 Member States, corresponding to EUR 87.3 billion (out of which EUR 47.2 billion in loans and EUR 40.08 in grants), bringing the total number of **satisfactorily fulfilled milestones and targets** to 3 155 (49% of the total) and the total financial contribution disbursed under the RRF to EUR 393.4 billion (62% of the total allocation), divided into 237.5 billion in grants (66% of total RRF grant envelope of (EUR 360 billion) and EUR 155.9 billion in loans (56% of total RRF loan envelope of (EUR 277 billion).

Eleven milestones and targets were assessed as not satisfactorily fulfilled in 2025 and part of the related disbursements was subsequently suspended for the payment requests submitted by Romania, Spain, and Bulgaria (two separate payment requests). The Commission also lifted the suspension for three milestones and targets in 2025 (one target for Spain, one milestone for Cyprus, and one milestone for Czechia) as the necessary actions were taken to satisfactorily fulfil the related milestones and targets. The Commission reduced one Member State's (Czechia) financial contribution for one milestone that remained non-satisfactorily fulfilled by the end of the suspension procedure. In the case of Belgium, whilst a suspension decision was adopted in 2024, the suspension has since been rescinded in 2025 as the RRP was subsequently revised.

The Commission also assessed that a milestone that was previously satisfactorily fulfilled had been reversed by Spain, leading to the suspension of EUR 626.6 million on 7 July 2025. Spain had six months from the adoption of the suspension decision to take corrective measures and ensure that the milestone can again be assessed as satisfactorily fulfilled.

Overall, on top of the 3 155 milestones and targets that were fulfilled as of Q4 2025, 973 were reported as completed while 2 338 still to be completed by the Member States.

SG RECOVER and DG ECFIN continued to regularly meet with representatives of Member States' authorities to share experiences and discuss the implementation of the plans, also through the organisation of two expert group meetings (3 April and 7 July). SG REFORM also supported DG ECFIN in the organisation of two Implementation Dialogues in Brussels: the first one on 27 June

2025 with the with Member States <sup>(8)</sup>; the second one on 31 October 2025 with the stakeholders <sup>(9)</sup> - on the implementation of the RRF (June and October 2025). **Monitoring missions** were also organised with Member States, bringing together institutions, stakeholders, and recipients of support to discuss the progress of implementation.

In 2025, the Commission kept ensuring a high level of transparency and engagement with the European Parliament and the Council throughout the implementation phase of the Recovery and Resilience Facility. The Commission swiftly shared modified plans submitted by Member States, as well as all preliminary assessments of payment requests with the two institutions. Furthermore, the Commission held regular exchanges with the European Parliament to discuss horizontal topics concerning the Recovery and Resilience Facility. The Commission has also continued to regularly update its RRF website to publish all relevant documents and update the map of RRF projects, as well as the **Recovery and Resilience scoreboard**, showing the implementation status of the plans, as well as monitoring the fulfilment of Member States' obligation to publish lists of their 100 biggest final recipients on the Recovery and Resilience Facility.

The **Annual Recovery and Resilience Facility Report**, published in October 2025, took stock of the progress in implementing the facility, with a focus on absorption of RRF funds, the impact of investments and reforms and the indirect spillover impact of the RRF.

**Specific Objective 1.2: Member States requests to implement reforms are effectively supported by the Technical Support Instrument in line with the Union priorities, and with the financial and human resources available.**

By 31 October 2025, SG REFORM received 300 requests for support under **TSI 2026**. Out of them, 176 requests were preselected, which resulted in 29 projects (8 of which involving several countries) and **66 exchanges of civil servants between national administrations**.



SG REFORM has been actively engaged in the design, implementation, and evaluation of technical support projects. While the achievement of outcomes and reforms remains dependent on various factors, including the efforts and commitment of Member States, TSI outputs and actions contribute to its attainment. SG REFORM has also been actively engaged in the implementation of reforms in the Member States within the context of the national recovery and resilience plans.

SG REFORM's policy officers work closely with national authorities to design and implement technical support projects, ensuring that they are aligned with national and EU priorities. They are also involved in the management and implementation of these projects, ensuring their quality through **reviews of deliverables and outputs**. Furthermore, SG REFORM promotes smooth communication between technical support providers and beneficiary authorities, fostering mutual understanding.

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<sup>(8)</sup> Administrative and reporting burden experienced by Member States during the implementation of the Recovery and Resilience Facility (RRF).

<sup>(9)</sup> Implementation Dialogue on the experience of stakeholders in applying for and accessing the RRF funds

Since the legal base of the TSI does impose specific requirements on Member States to report on the status of supported reforms, SG REFORM has made efforts to better track and assess TSI project results and their contributions to reforms. At the programme level, SG REFORM evaluates the TSI programme at mid-term and ex-post, following **Better Regulation and TSI Regulation requirements**. At the project level, a two-step feedback mechanism is used to assess individual TSI projects after their implementation. This includes **satisfaction questionnaires** sent to beneficiary authorities, policy officers and project providers, and an **outcome questionnaire** sent to beneficiary authorities to assess the extent to which expected project outcomes were achieved. The **average outcome achievement rate** based on the assessment of the beneficiary authorities in the outcome questionnaires completed for 2025 corresponds to 81%.

From 2025, SG REFORM has adopted a list of **common indicators to improve the collection and aggregation** of results achieved with the support of TSI projects. This has been done in conjunction with strengthening the formulation of project and improving **the quality of intervention logic** and in reply to the IAS recommendations following their **audit on measuring and reporting on the performance of technical support projects** concluded in May 2023. These efforts aim to improve the quality of the technical support provided as well as evidence of the achievements of the TSI in Member States. The use of the logical framework matrix, as well as the TSI common indicators was streamlined in the contractual documents signed under the TSI 2025 cycle. Once sufficient datasets are collected, it will allow for the aggregation of performance data and performance reporting in line with the TSI Regulation. These efforts allowed also to advance with the implementation of the IAS recommendations – in September 2025 the IAS confirmed that the very important recommendation under this audit can be considered as implemented and closed.

### **Specific objective 1.3: Competitiveness, sustainability, and social fairness are promoted through reforms and investments addressing the key challenges identified under the European Semester**

The **European Semester** has been one of the key instruments **driving forward** the competitiveness agenda of the Commission in line with **the priorities identified in the Competitiveness Compass**. To this end, the 2025 Semester cycle marked a significant change in approach as the analyses of the challenges to Member States' economies have been restructured along the dimensions of innovation and business environment, decarbonisation and skills and social fairness.

SG REFORM has continued working on strengthening the Commission's analytical capabilities and took stock of the outstanding country-specific recommendations (CSRs) addressed to Member States in the past years. This effort resulted in a **single set of broader and more granular recommendations allowing for greater transparency and setting clearer priorities to Member States** for formulating their reform and investment agenda with a view to strengthening their competitiveness. This also contributed to reducing the number of actively monitored recommendations, thus leading to **lower administrative burden** for Member States in line with the objectives in Annex 2.

The progress with the **implementation** of this new set of recommendations has been **steady and well on track** towards meeting the objectives in Annex 2 (SPO 1.3). In 2025, the Commission registered progress on the implementation of 30% <sup>(10)</sup> of the new recommendations, mainly through the implementation of reforms and investments in the national RRP. In order to support their uptake, SG REFORM has worked with Member States to further strengthen the alignment between the recommendations and the projects funded by the TSI. In 2025 SG REFORM selected 90 requests directly aiming at the implementation of European Semester country specific recommendations.



In addition, the 2025 Semester cycle marked the first year of the full operationalisation of the national **medium-term fiscal-structural plans** integrated into the Semester. SG REFORM contributed to the monitoring of the progress with MTP implementation in the Spring package, with special attention to the reforms and investments underpinning an extension of fiscal adjustment periods.

In addition, SG REFORM has closely collaborated with DG ECFIN on the **in-depth reviews** under the Macroeconomic Imbalance Procedure and with DG EMPL on the Social Convergence Framework, with special attention to **complementarity with reforms and investments under the RRF**.

Lastly, following the publication of the Commission's proposal for the European Fund for economic, social and territorial cohesion, agriculture and rural, fisheries and maritime, prosperity and security, SG REFORM has been closely coordinating with other services the preparation of the **European Semester** for **informing the programming of the future fund**.

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<sup>(10)</sup> estimate based on the situation on 31 December 2025

## 2. INTERNAL CONTROL AND FINANCIAL MANAGEMENT

Management monitors the functioning of the internal control system on a continuous basis and carries out an objective assessment of their efficiency and effectiveness. In annex 7 there is a list and details of the reports that have been considered. The results of this assessment are explicitly documented and reported to the Director-General.

### 2.1. Control results

Management uses control results to support its assurance and reach a conclusion about the cost-effectiveness of those controls, meaning whether the right balance between the following elements is achieved:

- **Effectiveness:** the level of error found, based on the controls carried out;
- **Efficiency:** the average time taken to inform or pay
- **Economy:** the proportionality between the costs of controls and the funds managed.

#### 2.1.1. Overview of the budget and relevant control systems (RCS)

This section reports on the control results used by management to support the assurance on the achievement of the internal control objectives (ICO) <sup>(11)</sup>. Department SG REFORM's assurance-building and materiality criteria are outlined in annual activity report annex 5. The annual activity report annex 6 outlines the main risks together with the control processes to mitigate them and the indicators used to measure the performance of the relevant control systems.

As far as the **RRF is concerned**, the responsibility for financial management rests with DG ECFIN. The role of SG REFORM is, together with DG ECFIN, to support Member States in implementing the reforms and investments included in their recovery and resilience plans and assess whether the pre-agreed milestones and targets have been satisfactorily fulfilled, with the Regulation establishing the Recovery and Resilience facility <sup>(12)</sup> defining the deadline of 31 August 2026 for fulfilment of those milestones and targets. This role is not equivalent to operational initiating agent, which is placed in DG ECFIN. For these reasons RRF is only covered in the corresponding section of the Annual Activity Report of DG ECFIN, whereas the scope of

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<sup>(11)</sup> 1) Effectiveness, efficiency and economy of operations; 2) reliability of reporting; 3) safeguarding of assets and information; 4) prevention, detection, correction and follow-up of fraud and irregularities; and 5) adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments (FR Art 36.2). The 2nd and/or 3rd Internal Control Objective(s) (ICO) only when applicable, given the DG's activities.

<sup>(12)</sup> REGULATION (EU) 2021/241 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 12 February 2021 establishing the Recovery and Resilience Facility; Article 20.5 (d).

this section is the financial management of the **Technical Support Instrument** <sup>(13)</sup>.

For the latter (TSI), department SG REFORM operated **under three distinct control systems**: directly awarded grants <sup>(14)</sup>, procurement and indirect management (contribution agreements with entrusted entities). The portfolio consists of low-risk segments of expenditure. Department SG REFORM applied robust controls at each stage of the process: evaluation and selection of proposals for grants and evaluation and selection of tenders for procurement. At implementation stage 100% ex-ante controls over payments are applied in line with Financial Regulation, for grants extra level ex-ante verification according to risk assessment is applied. Ex-post controls are based on a sample after contract closure and ensure representative selection. Procurement procedures are subject to the ex-post desk review on a sample basis to ensure compliance with the relevant legal basis. In indirect management the department relied exclusively on co-operation with pillar-assessed entrusted entities, which provides an additional element of assurance. Regular supervision of the entity is ensured at implementation stage.

The structure of the 2025 payments made is presented below.

Technical Support Instrument - payments made 2025 (mEUR)	
Direct management	58.48
<i>grants</i>	13.77
<i>procurement</i>	38.09
<i>administrative arrangements</i>	4.74
<i>support expenditure</i>	1.88
Indirect management	58.90
Administrative expenditure (Global Envelope)	0.04
<b>TOTAL BUDGET - SG REFORM</b>	<b>117.42</b>
<i>Administrative exp. [co-delegation type III - PMO ] *</i>	4.02
<i>Aid programme for the Turkish-Cypriot community **</i>	2.10
<b>TOTAL BUDGET - SG REFORM - ANNEX 3</b>	<b>123.53</b>

*\* payments executed by PMO based on the commitment made by SG REFORM. The responsibility for controls on these payments rests with PMO. They are disclosed in the AAR of SG REFORM for reconciliation purpose.*

*\*\* The responsibility for the Aid programme for TCc was handed over to DG Regional Policy on 1 Feb 2025. Further details on TCc implementation can be found in the Annual Activity Report of DG REGIO. The figure represents payments made by DG REFORM ahead of the reorganisation.*

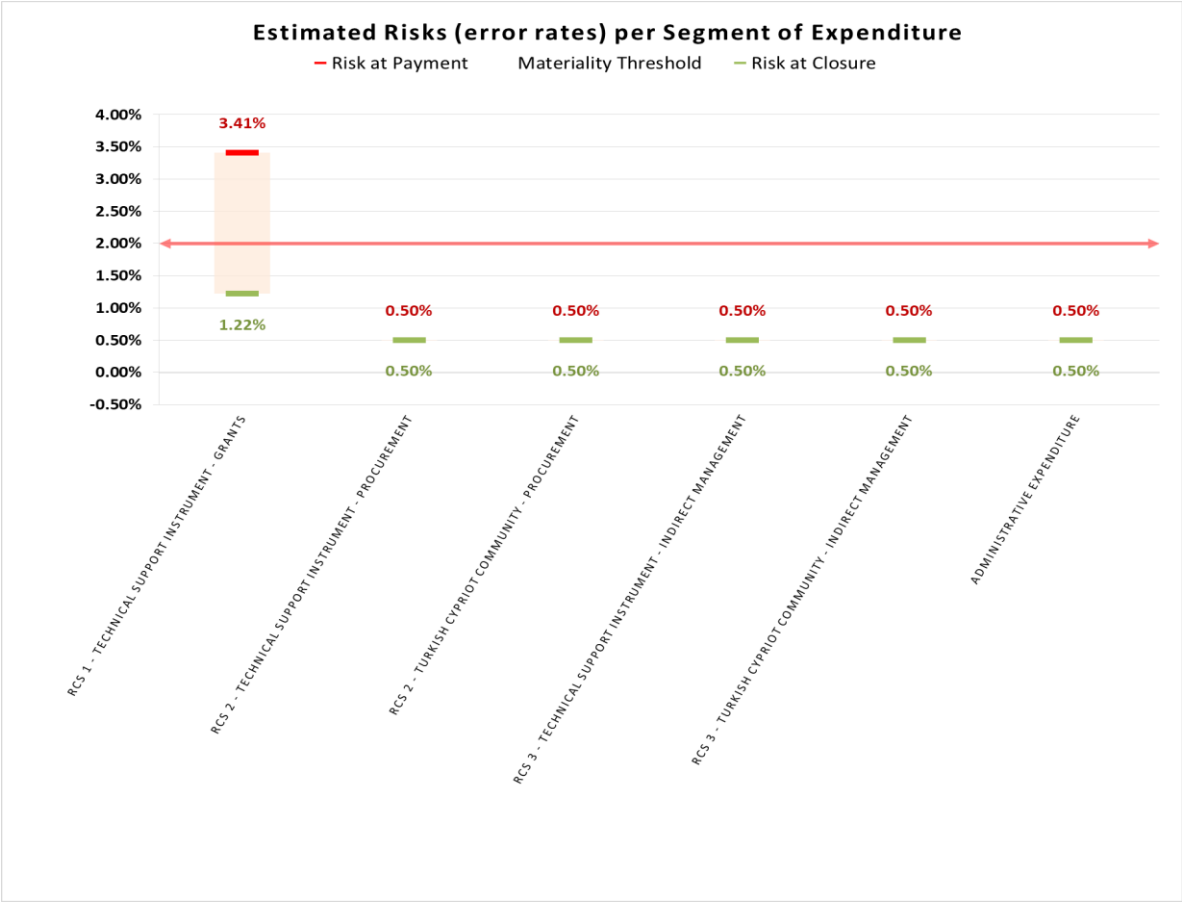
<sup>(13)</sup> The payments made in January 2025 under the Aid programme for Turkish-Cypriot community by the former DG REFORM are disclosed in this AAR. Based on the decision on the reorganisation of the Commission of 1 February 2025 the responsibility for management of this programme was handed over to DG Regional Policy. More details on TCc are therefore disclosed in the annual activity report of DG Regional Policy.

<sup>(14)</sup> i.e. grants awarded without a call for proposals. The TSI financing decision authorises the conclusion of directly awarded grants.

In 2025, department SG REFORM total budget (payment appropriations) was EUR 128.93 million. Department SG REFORM implemented 96% of the available appropriations by making payments for EUR 123.53 million. In terms of management modes: 51% <sup>(15)</sup> was implemented via indirect management, 35.9% via procurement and administrative arrangements. The remaining part constitutes grants (11.5%) and support expenditure (1.6%)

## 2.1.2. Effectiveness of controls

### a) Assessment of control results per segment of expenditure



Department SG REFORM uses internal control processes to ensure sound management of risks relating to the legality and regularity of the underlying transactions it is responsible for, taking into account the multiannual character of programmes and the nature of the payments concerned.

The main control objective in the area of legality and regularity is to ensure that the estimated **multiannual residual error rate** (the amount that remains uncorrected after corrections on the audited payments) for **each segment of the budget** does not exceed 2% of the total annual expenditure (annex 5 – materiality criteria). The residual error rate was calculated in

<sup>(15)</sup> The % indicators calculated in relation to payments made by the department (i.e. excluding payments under co-delegation type III with PMO), but covering TSI and TCc i.e. EUR 119.52 million.

accordance with the multiannual approach. Therefore, the results presented in this section take into account the risks related to the management modes and instruments used for each type of expenditure, the controlled/audited amounts and the error rates identified. The results of the controls and the conclusions reached feature below, under each expenditure management mode.

## **Technical Support Instrument**

### **a.1. Direct management**

#### **Grant direct management**

In 2025, department SG REFORM implemented a total of EUR 13.8 million (11.5%) in payments and signed agreements for EUR 17.5 million under grants direct management.

Department SG REFORM signed 14 grant agreements in 2025 (8 in 2024). These grant agreements without call for proposals were awarded for activities with specific characteristics that require a particular type of body on account of its technical competence or its high degree of specialisation.

Operational and financial monitoring has been carried out during the life of the grants. Moreover, action grant agreements for a value higher than EUR 60 000 were subject to verification of the action's expenditure by external auditors. In 2025, the TSI final payments were supported by either expenditure verification report or certificate on financial statements.

In accordance with its ex-post control strategy, department SG REFORM outsourced the audits of the grant payments made under the Technical Support. A total of five different ex post controls covering for 69.2% of the sampled amounts paid took place in relation to the calculation of the 2025 Technical Support error rate.

Concerning the grants agreements, the ex-post control results indicate the detected multi-annual error rate of this segment of expenditure is 3.41%. On such a basis, the department has also calculated a residual error rate of 1.22% at multiannual level <sup>(16)</sup>, thus below the materiality level of 2%.

#### **Procurement direct management**

In 2025, department SG REFORM implemented a total of EUR 40 million (33.4%) <sup>(17)</sup> in payments and signed contracts for EUR 17.6 million under procurement direct management.

29 specific contracts following re-opening of competition via a framework contract were signed under the Technical Support Instrument. They were the only type of procurement contract signed under the Technical Support Instrument in 2025.

Department SG REFORM applied the same operational and financial ex-ante controls to all procedures leading to the signature of a legal commitment or an authorisation of payments

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<sup>(16)</sup> Residual error rate is the error rate which remains in the population after recovery of irregular expenditure.

<sup>(17)</sup> All the figures and indicators in the Annual Activity Report are calculated in relation to the budget under the responsibility of SG REFORM on 31 December 2025 (i.e. excluding PMO payments under co-delegation type III).

and continued to monitor from an operational perspective the projects and contracts milestones through the department's information system.

In line with the applicable ex-post control strategy and the 2025 desk review plan, department SG REFORM performed desk reviews to check the legality and regularity of the procurement procedures managed by the department.

Department SG REFORM reviewed ten procurement procedures for a total contract value of EUR 27.9 million, covering for 30.2% of the value of the awarded procedures in 2024.

The results of the 2025 checks reveal that department SG REFORM continued to ensure the legality and regularity of its procurement procedures. No significant weaknesses were identified in the review of the procurement procedures therefore, department SG REFORM proposed for these segments of expenditure a conservative estimate of 0.5% for its error rate.

### **a.2. Indirect management**

In 2025, department SG REFORM implemented a total of EUR 58.9 million (49.3%) in payments and EUR 59.8 million in commitments under indirect management.

Contribution agreements are considered to be low-risk operations because the entrusted entities apply their own established controls on their own accounting, internal control and audit systems, which have been positively assessed already in the ex-ante pillar assessment to manage the EU entrusted budget, and they are moreover bound by an obligation of detailed reporting, including final audit reports/opinions.

Two contracts were subject to ex-post controls. The audit conclusions related to the review of 79.9% of the sampled amount on these contracts are positive and indicate a residual error rate of 0% at multiannual level. A conservative estimate of 0.5% error rate is kept.

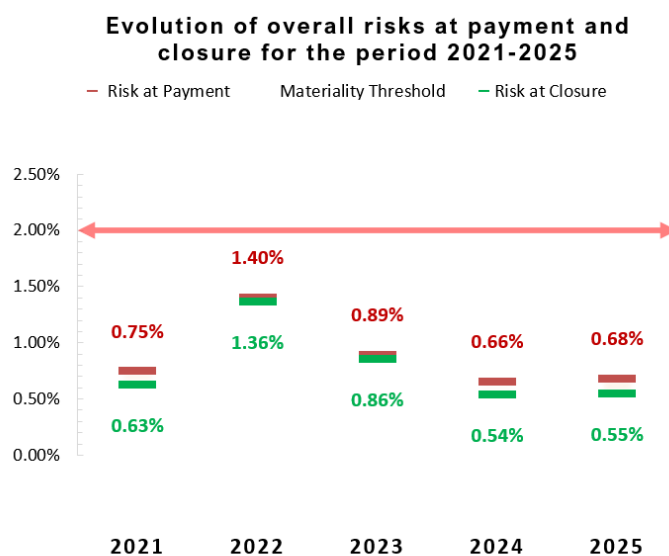
### **Aid programme for Turkish-Cypriot community (TCc)**

Following the reorganisation of the Commission of 1 February 2025 the responsibility for the management of the programme was handed over to the authorising officer of DG Regional Policy. Therefore, more details on the programme set up and controls applied in 2025 can be found in the annual activity report of DG Regional Policy.

Payments made under TCc in 2025 ahead of the reorganisation of the Commission of 1 February 2025 amount to EUR 2.1 million (1.8% of payments made in 2025). They consist of one payment under indirect management for EUR 2 million and three payments under procurement contracts. For all these payments ex ante controls were applied as required by the Financial Regulation. Both indirect management with international organisations and procurement (performance-based payment) are considered low risk transactions, therefore 0.5% error rate is applied to these segments of expenditure.

## ***b) Estimation of the overall risk at payment and risk at closure***

Department SG REFORM's overall risk at payment and at closure for the period 2022-2025:



The estimated overall risk at payment for 2025 expenditure, 0.68%, is the AOD's best conservative estimate of the amount of relevant expenditure during the year, not in conformity with the contractual and regulatory provisions applicable at the time the payment was made. A proportion of the underlying errors will be corrected in subsequent years and until the end of the programming cycle, corresponding to the conservatively estimated future corrections for 2025 expenditure. The difference between those two results in the estimated overall risk at closure <sup>(18)</sup>.

There is stable trend since 2024, mainly due to the residual error rate for most expenditure areas being below the materiality level of 2% (for most expenditure areas in 2024 and 2025 a conservative estimate of 0.5% error rate was kept).

For an overview at Commission level, the departments' estimated overall risk at payment, estimated future corrections and risk at closure are consolidated in the AMPR.

## ***c) Quantitative benefits of controls: Preventive and corrective measures***

Department SG REFORM continued to perform ex-ante controls and ex-post controls as an effective mechanism for detecting and correcting errors.

In 2025, due to the transition to SUMMA, only preventive measures exceeding EUR 500,000 are reported. All corrections made by the department SG REFORM fall below this threshold and

<sup>(18)</sup> This is the AOD's best, conservative estimation of the expenditure authorised during the year that would remain not in conformity of applicable regulatory and contractual provisions by the end of implementation of the programme.

therefore are outside the reporting scope. Ex post controls resulted in corrective measures of EUR 0.01 million <sup>(19)</sup>.

The decrease compared to 2024 can be attributed to the results of ex-post controls in TSI grants area in 2023, for which recoveries were issued mostly in 2024 (EUR 0.15 million above).

#### ***d) Fraud: prevention, detection, and correction***

Department SG REFORM has implemented its own anti-fraud strategy since it was created on 1 February 2025 under the mandate of the 2<sup>nd</sup> von der Leyen Commission. This anti-fraud strategy was based on Anti-Fraud strategy 2021-2024 of DG REFORM (one of the predecessors of the current SG REFORM) and extended for 2025. The new Anti-Fraud Strategy covering the activities of the newly created DG was developed in 2025 and adopted in December 2025 covering the period 2026-2027 <sup>(20)</sup>. For 2025 all the necessary actions except analysis of the data on amendments of contracts have been implemented. Due to the reorganisation of the activities of the DG and reduction of its financial portfolio <sup>(21)</sup>, the data on amendments is not reported any more by the finance and budget unit.

Department SG REFORM also contributed to the revised Commission anti-fraud strategy Action Plan of July 2023 <sup>(22)</sup>, notably to action 8 by volunteering to participate in the working group on plagiarism to be created and chaired by OLAF and action 12 by encouraging Member States, through the TSI, to digitalise as appropriate fraud prevention, detection and investigation.

The results achieved during the year were possible also thanks to the anti-fraud measures in place which can be summarised as follows:

- Awareness-raising actions on ‘Ethics and Integrity’ and ‘Gifts and hospitality’ rules;
- EDES checks (art.136 of the Financial Regulation).
- the representative of SG REFORM participating to regular meetings of anti-plagiarism working group chaired by OLAF and aimed at addressing issues linked to plagiarism at corporate level;
- assessments of the potential fraud risks as part of the annual risk assessment exercise; sensitive functions in the department; the external audit reports;
- detective controls built into ex post control processes;
- regular updates of an online repository of information dedicated to preventing fraud and open to all staff and reminders to newcomers in the context of their introductory sessions.

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<sup>(19)</sup> In total EUR 14 thousand were recovered from two entities a result of ex post control audits.

<sup>(20)</sup> i.e. until the end of the mandate of SG REFORM

<sup>(21)</sup> Aid programme for the Turkish-Cypriot community transferred to the AOD of DG REGIO on 1/02/2025

<sup>(22)</sup> Commission Anti-Fraud Strategy communication COM(2023)405 final and Commission Anti-Fraud Action Plan SWD(2023)245 final.

On the basis of the available information, department SG REFORM has reasonable assurance that the anti-fraud measures in place are effective.

### 2.1.3. Efficiency of controls

The tables below present the most relevant indicators on the efficiency of controls and their values in 2025. Annex 4 includes additional efficiency indicators of controls, all showing full positive results.

<b>Indicator</b>	Timely Payments (i.e. payment accepted amount in time (EUR)/payment accepted amount (EUR))	
<b>Category</b>	Efficiency of Controls /Timeliness	
<b>Objective</b>	Ensure efficient processing of payments within the legal deadlines	
<b>Result</b>	Department SG REFORM achieved <b>97%</b> compared to the EC result of <b>95%</b> .	
<b>Comment</b>	Compared to the previous years (99% in 2024 and 98% in 2023) the score of 97% is considered a good result given the increased volume of payments and the overall Commission's performance. The result of 2025 is impacted by the transition to SUMMA and the reorganisation of the Task Force, which impacted the feasibility of ensuring timely payments.	
<b>Other most relevant 'Efficiency' indicators</b>	<b>Values in 2025 - Trend (2021-2025) [days]</b>	
Average time taken <u>to inform</u> beneficiaries on grant award decisions (Art 194.2(a) FR),	N/A <sup>(23)</sup> (N/A in 2024, 107 in 202 and 155 in 2022 and 2021)	
Average time taken <u>to sign</u> grant agreements (Art 194.2(b) FR), referring to grants under the Aid Programme only	N/A <sup>(24)</sup> (N/A in 2024, 71 days in 2023, 64 days in 2022 and 34 in 2021)	

The transition in 2025 to the Commission's new accounting system, SUMMA, has required the adjustment to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first half of the year. This has required careful management to ensure the same data quality as in previous years. In some cases, this may have resulted in lower performance for some standard financial indicators such as the timely payment (see Annex 4).

<sup>(23)</sup> Only grants awarded without a call for proposals in 2025

<sup>(24)</sup> Idem.

Having regard to the completeness and reliability of the factual information and to the initiatives on efficiency implemented in 2025 as described above, department SG REFORM concluded positively overall with respect to the efficiency of its controls.

## 2.1.4. Economy of controls

Department SG REFORM conforms with Art. 74.9 of the Financial Regulation by quantifying and assessing the resources and the input required for carrying out its controls. Department SG REFORM has made estimates of the annual costs of controls for all its relevant control systems, distinguished by ex-ante and ex-post controls (annex 7).

The department's overall cost of controls is estimated to be EUR 4.5 million, which is 3.8% of the payments executed in 2025 (4.6% in 2024 and 4.8% for TSI alone). The estimated cost of controls in value terms slightly decreased from EUR 4.8 million <sup>(25)</sup>. The decrease in absolute terms is the result of redeployment of resources towards the RRF operational implementation units. On top of this, the decrease in % terms is the result of the overall higher value of the total payments made in the year (TSI payments made 2025 – EUR 117.4 million; TSI payments made 2024 – EUR 99.3 million).

The overall estimated costs of controls performed on indirect management operations refer to the remuneration fees in 2025 paid to the entrusted entities as part of the Technical Support In 2025 such fees amount to about EUR 3.6 million, which is 6.2% of the payments made under indirect management. This indicator is in line with the provisions of framework partnership agreements for international organisations which foresee between 6% and 7% as a management fee.

Department SG REFORM reaches a positive conclusion as to the proportionality and economy of its controls considering the mitigation of risks under the relevant operations, the frequency and depth of the checks performed under the control strategy and the level of funds managed in 2025.

## 2.1.5. Conclusion on the cost-effectiveness of controls

Based on the most relevant key indicators and control results, department REFORM has assessed the effectiveness, efficiency and economy of its controls of its financial management and reached a positive conclusion on the cost-effectiveness of the controls for which it is responsible. Overall, department SG REFORM's controls of budget appropriations in 2025 remains cost-effective, considering:

- the overall cost of controls reviewed in 2025, which decrease can be justified by the redeployment of resources towards the RRF operational implementation units coupled with 18% increase in amount of TSI payments made in 2025;

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<sup>(25)</sup> The figure represents the cost of controls for TSI alone as presented in DG REFORM Annual Activity Report 2024. This has been done for comparison purposes.

- the stable control strategy with control systems functioning for the same type of operations, risks, activities;
- the cost-effective functioning of the ex-ante and ex-post controls and the generated financial benefits (e.g. detected errors for recoveries, rejected amounts claimed; prevented costs of legal proceedings), non-quantifiable benefits and regulatory compliance;
- the positive management declarations from the entrusted entities providing elements of assurance on the use of the received funds and the activities carried out during the year.



## 2.2. Audit observations and recommendations






This section sets out briefly the state of play for all audit observations and recommendations reported by auditors related either to performance aspects or to internal control and financial management. Further details for IAS and ECA audits can be found in Annex 8.



Where an audit has detected weaknesses affecting any internal control principle or the department’s assurance, a detailed analysis is provided further below in section 2.3 and 2.4, where applicable, the incidence on the AOD’s assurance is presented in section 2.4, accordingly.

Where an audit has detected weaknesses to performance aspects, an analysis is made in section 1.

### Internal Audit Service

Reported	Audit Title	Accepted Recommendation (critical or very important)	State of play in 2025	Impact on the assurance for 2025
2023	Audit on measuring and reporting on the performance of technical support projects in the Directorate-General for Structural Reform Support (DG REFORM)	Very important: 1 Performance measurement methodology		

State of play		Assurance	
	Action plan implemented or awaiting review from IAS		No impact on the assurance
	Action plan implementation is ongoing		Impact on the assurance
	Preparation of the action plan		

Reported	Audit Title	Accepted Recommendation	State of play in 2025	Impact on the assurance for 2025
2025	<a href="#">SPECIAL REPORT 21/2025</a> : (RRF support for an improved business environment) - Only partially addresses country-specific recommendations, but some first results contributed to progress in their implementation	1 recommendation partially accepted		

State of play	Assurance
 Action plan implemented	 No impact on the assurance
 Action plan implementation is ongoing	 Impact on the assurance
 Preparation of the action plan	

## 2.3. Assessment of the effectiveness of internal control systems

The Commission has adopted an Internal Control Framework based the highest international standards <sup>(26)</sup>.

Department SG REFORM has adapted the Internal Control Framework to their specific characteristics and organisational structure. The internal control systems are suited to achieving its policy and internal control objectives in accordance with internal control principles, having due regards to the risks associated with the environment in which it operates.

The actions intended to address the weaknesses identified in the internal control assessment 2024 have been implemented. Notably: the training to further improve the understanding of personal data protection rules among staff took place three times in 2025 with high attendance from staff in total. Significant progress was made in the design of the system of measuring and reporting on performance of technical support projects. The evidence of this implementation progress was delivered to the IAS before the summer 2025. Follow-up audit was performed by the IAS in autumn 2025. As a result of this follow-up audit the IAS concluded that the very important recommendation (rec No. 1) stemming from this audit was effectively implemented and can be closed. Thus, SG REFORM concludes that the risks pertaining to this area have been significantly mitigated. The system to evaluate performance of TSI and the reliability of performance information, is described in Part I.

The process and sources of information underlying the internal control effectiveness assessment are detailed in Annex 8 together with a number of actions planned to address the deficiencies. Notably, SG REFORM intends to take actions to ensure the important recommendations from the IAS audit on measuring performance can be marked as “ready for review” as soon as sufficient data becomes available. The department will also continue training and awareness raising actions on personal data protection, although improvement (materialised in the number of cases reported to EDPS) has already been noted: only one case reported in 2025 compared to four in 2024. In case new grant beneficiaries are selected under the TSI financing decision 2026, the department will also consider awareness-raising actions on eligibility of expenditure rules for grants for them.

The impact of the deficiencies identified is considered as ‘minor’ because the remedial actions are ongoing. As a result, the residual risk related to the above-mentioned issues does not affect the achievement of the internal control objectives and the reasonable assurance provided in this report.

Department SG REFORM has assessed its internal control system during the reporting year and has concluded that: it is effective, and the components and principles are present and functioning well overall, but some improvements are needed as minor deficiencies were

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<sup>(26)</sup> The Committee of Sponsoring Organizations of the Treadway Commission Internal Control Integrated Framework, the golden standard for internal control systems.

identified as outlined in preceding paragraphs, which affect principle 6 and 13 of the internal control framework.

## **2.4. Conclusions on the assurance**

This section reviews the assessment of the elements already reported in the previous sections above and the sub-conclusions already reached. It draws an overall conclusion to support the declaration of assurance.

The information reported stem from the results of management and auditors monitoring and analysis of the evidence available. This approach provides sufficient guarantees as to the completeness and reliability of the information reported and results in a comprehensive coverage of the budget delegated to the Director-General of department SG REFORM.

### **True and fair view**

The information presented in this Annual Activity Report gives true and fair view of the activities of department SG REFORM throughout 2025, its operational and financial achievements and potential issues encountered in implementation of the two programmes under its remit.

### **Resources used for intended purpose**

Department SG REFORM concludes positively on efficient and effective use of resources. Both human and financial resources allocated to SG REFORM have been used for their intended purpose.

### **Sound financial management**

Considering the ex-ante and ex-post controls in place, the key indicators and the 2025 control results on effectiveness, efficiency and economy, department SG REFORM concludes positively on the cost-effectiveness of its controls and overall, on the achievement of the objective on sound financial management.

### **Legality and Regularity**

Department SG REFORM concludes positively on the effectiveness of its control results regarding the legality and regularity of its operations during the year with the multi-annual residual error rates below 2% for all areas of expenditure.

### **Non-omission of significant information**

The Annual Activity Report presents complete information on operations and activities of department SG REFORM in 2025 allowing the Authorising Officers by Delegation to provide assurance for the year 2025.

### **Fraud prevention, detection and correction**

Adequate controls were implemented to prevent and detect fraud and irregularities. Department SG REFORM continued to foster zero tolerance to fraud and its anti-fraud strategy.

In conclusion, based on the elements reported above, management has reasonable assurance that, overall, effective controls are in place and working as intended; risks are being appropriately monitored and mitigated; and necessary improvements and reinforcements are being implemented. The Director-General, in her capacity as Authorising Officer by Delegation have signed the Declaration of Assurance.

## 2.5. Declaration of Assurance

Declaration of Assurance

I, the undersigned,

Director-General of department SG REFORM

In my capacity as authorising officer by delegation

Declare that the information contained in this report gives a true and fair view

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

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

I confirm that I am not aware of anything not reported here which could harm the interests of the Commission.

Brussels, 31 March 2026

Céline GAUER

## 3. A MODERN AND SUSTAINABLE PUBLIC ADMINISTRATION

### 3.1. Human resource management

The Reform and Investment Task Force (SG REFORM) was created on 1 February 2025, by merging the Recovery and Resilience Task Force (SG RECOVER) and the Directorate General for Structural Reform Support (DG REFORM). To deepen integration and exploit synergies in the new entity, a **further rationalisation of the organisational structure** was implemented as of 1 June 2025.

To ensure appropriate resource allocation in the context of the high and increasing workload, related notably to the final phase of the RRF implementation, a thorough screening of all vacant posts took place throughout the year, resulting in the **redeployment** of 45.5 FTEs in 2025 from the Technical Support Instrument to RRF implementation. Decisions on resources (re-)allocation were also underpinned by continuous assessment of workload. In parallel, to ensure the stability of SG REFORM's workforce, the contract prolongation of all TA and CA staff until the end of the Task Force's mandate (31 December 2027) was initiated.

With the aim of re-establishing at least 50% share of female middle managers by the end of the mandate, 3 colleagues' participation in external management trainings was supported in 2025.

To attain a high level of staff engagement and maintain a competent and engaged workforce, the provision of a **rich internal learning offer** continued throughout 2025, including the **RRF Academy sessions**. Besides, 27 all-staff House Meetings and an all-staff team event took place during the year.

### 3.2. Digital transformation and data management

In 2025, **DG REFORM and SG RECOVER were merged to create a new entity, SG REFORM**. This merger impacted the way IT resources are managed in the new entity, as tasks previously managed by DG REGIO and SG were fully transferred to SG REFORM under a newly created infrastructure resource manager (IRM) function. The SG REFORM IRM oversees all corporate IT aspects and Technical Support Instrument IT support system. The Recovery and Resilience Facility support system continues to be managed and maintained by DG ECFIN.

The Reform's Support Systems (RSS) comprises three modules: JIRA, Qlik, and TSI Portal. SG REFORM managed to keep **system level controls and department controls 100% compliant with corporate standards**. SG REFORM was able to implement all actions outlined in the mitigation plan adopted in 2024 for TSI. For each recommendation a thorough analysis was conducted, and suitable solutions were identified, assessed, and implemented. With

confidence that the most effective solutions have been applied, the remediation plan was approved by Director-General. The **EC data catalogue, the Register of the Data Protection Officer, and GovIS have been updated** to reflect the situation of our TSI support system.

Data is a very important asset of the programme and significant progress has been made for RSS in terms of its management, with several initiatives undertaken in 2025 in line with the strategic objectives defined by the European Commission's Digital Strategy. The most notable initiatives were directly linked to the **improvement of TSI data quality and projects' workflow**. Data maturity is good in SG REFORM, all four dimensions are either at *Established* or *Advanced* levels, planned improvement to our data warehouse and related training should help us to move “data management” and “data skills” to the *advanced* level.

To follow up on the **digital transformation strategy** led by DIGIT at corporate level, the study launched with DIGIT in 2024 to modernise the digital landscape supporting TSI was completed at the end of 2025, conclusions are expected during Q1 2026. The study focussed on the RSS replacement by corporate solutions to create a more resilient IT landscape and better use of centralised resources and infrastructure.

With a focus on the application of **data governance** and data policies at the European Commission, SG REFORM participated in the meetings of the *Local data correspondent network* and started an assessment on how to further improve data governance. A second analysis was launched to redesign the data management and better isolate data in a Datawarehouse, which is expected to be built in 2026. This long-lasting exercise will help the DG to shape an even more comprehensive strategy about the segregation of operational data, reporting needs, data transfer and data management in general.

The department continued its efforts in 2025 on the implementation of its information and knowledge management roadmap. Work started on a draft **internal knowledge management strategy**. The knowledge management site that centralises internal processes and training materials was boosted and improved throughout the year. **Digital skills** remained an important part of our training portfolio. Many sessions were organised during the year to improve colleagues' competences regarding the TSI IT-supporting tools, in parallel with the corporate offer that was promoted on our IntraComm to help building competence on the Corporate Solutions.

As far as **data protection** is concerned and in line with the 2025 Management Plan, three awareness-raising sessions were organised in 2025. Around 120 staff members participated live in the three sessions. In addition, the three recordings were published internally so more staff members could watch them at their convenience. Therefore, the overall participation rate is just an approximation and may be higher.

### 3.3. Sound environmental management

In 2025, SG REFORM successfully promoted various EMAS and Greening the Commission corporate campaigns through its intranet, including the new Guide to Missions, the sustainable Public Procurement Helpdesk and the summer closure of buildings. Staff members actively participated in and contributed to the success of these initiatives, demonstrating their

engagement and commitment. Moreover, the target of keeping the total emissions below <300 CO2 tonnes, has been well achieved (cf. Annex 10 – 244 tonnes for 2025).

In October 2025, SG REFORM appointed a new **EMAS correspondent**. The new correspondent is also actively participating in webinars and conferences organised by the central team, ensuring a steady flow of information and knowledge. This exchange is crucial for the effective implementation of EMAS initiatives within SG REFORM.

