

Annual Activity Report 2025

Office for Infrastructure and Logistics
in Brussels

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OIB IN BRIEF

The Office for Infrastructure and Logistics in Brussels (OIB) was established to coordinate and carry out the Commission's infrastructure and logistics services ⁽¹⁾.

Purpose:

The mission of OIB is to ensure a functional, safe and modern workplace for Commission staff and to provide high quality support services, based on a client-oriented approach in an environmentally friendly and cost-effective way. The Office's main objectives are to: 1) Manage the Commission's buildings and infrastructures efficiently and effectively in line with the highest environmental standards; 2) Create a modern, dynamic working environment for staff and provide agile and sustainable social infrastructures; 3) Manage activities in a client-oriented, transparent way, in line with ethical requirements.

Governance:

OIB is attached to the Directorate-General for Human Resources and Security (DG HR). A Management Committee oversees the implementation of its activities. DG HR chairs and assists the Management Committee in the implementation of its tasks. The Director of the Office as Head of Service is responsible for implementing the mission of OIB. He is given the power of nomination (Appointing Authority (AIPN)) and exercises the function of Authorising Officer by Delegation (AOD). OIB provides services to the Commission, other EU institutions and Executive Agencies in Brussels and Ispra. The Office also supports the infrastructure management of the European Commission Representations in Member States ⁽²⁾.

Key stakeholders:

- ✓ The Commissioner for Budget, Anti-Fraud and Public Administration and his Cabinet;
- ✓ Staff of the Commission including Executive Agencies and EU representations in the Member States;
- ✓ Close partnership with DGs/Services (HR, BUDG, SCIC, DIGIT, OIL, DG COMM);
- ✓ EU Institutions and Executive Agencies located in Brussels and Ispra.

2025 Organisational changes:

- ✓ The new OIB Head of Service, Mr Morten Fjalland, entered office on 1.5.2025;
- ✓ The 'Representations Infrastructure' sector was transferred from DG COMM to OIB on 1.1.2025;
- ✓ The horizontal 'Real Estate Prospecting and Legal Support' sector, previously attached to the Head of Service, was moved to unit RE.1 on 1.8.2025, hence integrated in the Real Estate department;

⁽¹⁾ OIB was created on 1 January 2003 by Commission Decision C(2002)4368 of 6 November 2002.

⁽²⁾ 33 Representations in 27 Member States. Some Member States host multiple Commission Representations.

- ✓ The sector 'Strategic Development of the Catering Facilities' became part of unit LS.2 on 1.8.2025.

EXECUTIVE SUMMARY

The annual activity report is a management report of the Head of Service of OIB 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 ⁽³⁾.

⁽³⁾ Article 17(1) of the Treaty on European Union.

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

OIB contributes to **the eighth general objective** of the President von der Leyen Commission and to the specific mandate addressed to the Commissioner for Budget, Anti-Fraud and Public Administration, Mr Piotr Serafin, which covers the Commission's work to provide:

'A modern, high performing and sustainable European Commission'.

Services delivered by OIB contribute to the functioning of the Commission, improve its agility and support the adaptation of its structure, working methods and resources to its evolving needs and priorities.

The main pillars of OIB's activities, in accordance with its mission, are:

- ✓ **Building management, office infrastructure and environment**
- ✓ **Workplace and logistic services**
- ✓ **Support services: childcare and catering services**

They allow OIB to support the rollout of the Commission building policy, satisfy legal requirements regarding prevention and protection at work, provide services to the general staff of the Commission and other EU Institutions located in Brussels and Ispra. OIB also ensures the implementation of the Commission environmental policy via the Eco Management and Audit Scheme (EMAS) and supports the infrastructure management of the European Commission Representations in Member States.

By the end of 2025, OIB managed 755 800 m² of office space across 42 buildings. A reduction to 580 000 m² is to be achieved by 2030. Following the sale of 23 buildings in 2024 to support the Commission's greening plan, the 2025 real estate strategy focused on:

- ✓ the development of buildings in the Commission's property portfolio, as well as construction and redevelopment works to achieve capacity gains;
- ✓ the prospection for new buildings and potential extension of existing lease contracts;
- ✓ the optimisation of surface area use, by increasing the density ratio across buildings;
- ✓ optimising conference and meeting facilities with performant technical installations;
- ✓ the implementation of rules on Prevention and Protection at Work and compliance with all other legal obligations for the Commission sites in Brussels;
- ✓ the implementation of the Commission's environmental priorities and local regulatory requirements through the occupation of new, near zero energy buildings;
- ✓ the reduction of energy consumption of buildings in Brussels as foreseen by the EED ⁽⁴⁾ and PLAGE ⁽⁵⁾ legislation;

⁽⁴⁾ European Energy Directive (EU 2023/1791).

⁽⁵⁾ Brussels local action plan for energy management (Plan Local d'Action pour la Gestion Energétique)

- ✓ the application of the COBRACE ⁽⁶⁾ legislation which imposes a reduction of parking spaces in all Commission buildings.

OIB plays an important role in the implementation of the objectives of the ‘Greening the Commission’ Communication and the HR strategy ⁽⁷⁾ and implements actions linked to efficiency and sustainability of buildings and office space, mobility (including commuting) and the preservation and restoration of ecosystems and biodiversity. In 2025, OIB continued its efforts towards a 100% zero or low tailpipe emission vehicles fleet by 2027. The Office also promoted sustainable mobility among staff with a focus on charging points for electric vehicles and service bicycles.

All Commission buildings in Brussels continued to comply with legal obligations regarding accessibility for persons with disabilities. OIB targeted supplementary improvement wherever possible to bring accessibility to the highest standard possible.

The logistics domain covers various core activities. In this area, in 2025, OIB continued:

- ✓ to provide catering services for Commission staff in Brussels and Ispra;
- ✓ to maintain the soundness and efficiency of the transport and logistics services;
- ✓ to provide adapted furniture and equipment to the working environment Dynamic Collaborative Space (DCS);
- ✓ the roll-out of digitisation of mail and its distribution in electronic format which contributed to a reduction of the environmental footprint of activities;
- ✓ to provide efficient and high-quality visual design, building signage and printing service;
- ✓ the digitisation and efficient elimination of the archives to support the digital preservation of the Commission’s historical files.

Finally, in childcare services, OIB focused on:

- ✓ assuring sufficient places for children in all childcare activities;
- ✓ offering high quality services through modernised tools and implementing the strategy for childcare services adapted to evolving needs of parents, children and staff;
- ✓ integrating the green dimension in the childcare policy (through actions related to buildings, mobility and supplies).

⁽⁶⁾ Brussels Code on Air, Climate and Energy Efficiency (‘Code Bruxellois de l’air, du climat et de la maîtrise de l’énergie’)

⁽⁷⁾ C(2022) 2229 of 4 April 2022 “A new Human Resources Strategy for the Commission”

B. Key performance indicators

KPI #	KPI Title	Baseline (2024)	2025	Interim milestone (2027)	Target (2029)
Specific objective 8.1: The Commission's office infrastructure and space are future-proof and uphold to the highest environmental standards					
8.1.1	Building emissions in Brussels	48 493	-20%	-21%	-38%
Specific objective 8.2: Provide and maintain a modern, safe and dynamic working environment for colleagues					
8.2.1	Number and % of staff placed in DCS	8 387 (34%)	9 186 (37%)	17 144 (68%)	22 108 (85%)
Specific objective 8.3: Provide agile and sustainable services for colleagues					
8.3.1	Sufficient capacity of childcare facilities to cater for enrolment in Brussels and Ispra. Timely enrolment requests for afterschool childcare, outdoor childcare and school holiday childcare	100%	100%	100%	100%

C. Key conclusions on internal control and financial management

OIB 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.

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. Improvements are necessary concerning internal procedures including those highlighted by the open 'Very Important' IAS audit recommendations. The Head of Service, in his capacity as Authorising Officer by Delegation, has signed the Declaration of Assurance.

D. Provision of information to the Commissioner

In the context of the regular meetings during the year between DG HR, OIB and the Commissioner on management matters, the main elements of OIB's report and assurance declaration, have been brought to the attention of Commissioner Serafin, responsible for Budget, Anti-Fraud and Public Administration.

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

General Objective 8: A modern high-performing and sustainable European Commission.

Specific Objective 8.1: The Commission's office infrastructure and space are future-proof and uphold to the highest environmental standards

Buildings and office infrastructure

The Commission's building strategy ⁽⁸⁾ aims for a reduction of 25% of its office space and 50% of the number of buildings in Brussels by 2030 compared to 2019 by focusing on optimising its real estate portfolio by strategically securing modern, high energy-efficient buildings. In 2025, OIB:

- ✓ published two market prospection notices for new highly energy-efficient buildings
- ✓ conducted negotiations on the lease of several new buildings
- ✓ **temporarily** increased its overall office space to 755 800 m² to accommodate the uptake of two new highly energy-efficient buildings ⁽⁹⁾ T211 ⁽¹⁰⁾ and M034 ⁽¹¹⁾ in its portfolio.

In 2025, the technical support for infrastructure and logistics management for the European Commission Representations in Member States was transferred from DG COMM to OIB. This transfer contributed to the alignment with the real estate objectives in Brussels and forms an integral part of the objectives of the 'Greening the Commission' Communication.

During the year, the Representation in Dublin moved to the new House of Europe in Ireland. Works in the Representations in Athens and the Regional office in Marseille were delivered. Rental extensions were concluded for the Representations in Tallinn and Riga. The European Parliament launched preparations of market prospection for the new House of Europe in Riga and invited OIB to contribute.

⁽⁸⁾ Part of Communication C(2022) 2230: 'Greening the Commission' (published 5 April 2022).

⁽⁹⁾ In view of a foreseen release of low performing buildings in 2026, reducing the overall space of the Commission and further improving its sustainable building portfolio.

⁽¹⁰⁾ Avenue de Tervueren 211, 1150 Woluwe Saint Pierre

⁽¹¹⁾ Rue Montoyer 34, 1000 Bruxelles

Decarbonisation

OIB implements the objectives of the greening action plan ⁽¹²⁾, supporting the Commission's role as a modern, green public administration. In 2025, OIB contributed to:

- ✓ a reduction of total final energy consumption of staff in Brussels by 35% compared to 2019 ⁽¹³⁾;
- ✓ continuing to put in place the action plan to respect the **PLAGE (4) obligations** ⁽¹⁴⁾;
- ✓ an ongoing reduction of the **carbon life cycle impact** of buildings ('in use' and 'embodied' CO₂) by 20% ⁽¹⁵⁾ compared to 2019;
- ✓ the progressive reduction of car parking spaces in Brussels to align with the objectives of the **COBRACE (16) regulation**;
- ✓ the 2024-2025 BEST ⁽¹⁷⁾ Winter (5 January), 2025 BEST Summer, 2025 BEST Winter (22-23 December) and 2025-2026 end of year actions.

Furthermore, in 2025, OIB participated in the development of the Greening Progress Review ⁽¹⁸⁾ which confirmed the emission reduction target for buildings, highlighting Real Estate as a key contributor to decarbonisation.

Specific Objective 8.2: Provide and maintain a modern, safe and dynamic working environment for colleagues

Development of new office building projects

OIB continued to secure and adapt premises for staff and in 2025, seven new office projects were underway. OIB completed two of them (T211 ⁽¹⁰⁾ and MO34 ⁽¹¹⁾) by end of the year. All projects incorporate the principles of the New European Bauhaus ⁽¹⁹⁾ and support the initiative of the Brussels Capital Region to create transparent, active ground floors in the European Quarter.

OIB also continued its work to construct the new conference centre that will replace the Borschette building. The new venue will include 29 conference and meeting rooms, a restaurant, common areas and parking spaces. The detailed design of the common areas and restaurant was completed in 2025.

⁽¹²⁾ [People first - Greening the European Commission](#)

⁽¹³⁾ In accordance with the Greening the Commission Communication and the EMAS targets.

⁽¹⁴⁾ 97% of the action plan was implemented by end of the year.

⁽¹⁵⁾ 2024 result disclosed as 2025 figures are not yet available at the time of drafting.

⁽¹⁶⁾ Brussels Code on Air, Climate and Energy Efficiency (Code Bruxellois de l'air, du climat et la maîtrise de l'énergie)

⁽¹⁷⁾ Better Energy Saving Together – for targets and number of buildings concerned, see Annex 2, Specific Objective 8.1.

⁽¹⁸⁾ Communication C(2025)8644 'Progress Review of the Communication on Greening the Commission' of 16 December 2025.

⁽¹⁹⁾ [COM\(2021\)573 New European Bauhaus - Beautiful, Sustainable, Together](#)

Dynamic Collaborative Space

The building strategy of the Commission targets the smarter and greener usage of each m². OIB implements this by converting office space into 'Dynamic Collaborative Space' (DCS), a modern set up which contributes to enhance teamwork, facilitate knowledge sharing and which can be adapted to evolving needs and priorities of staff. In 2025, the following DGs moved to DCS:

- ✓ DG REFORM to CHAR ⁽²⁰⁾;
- ✓ DG COMM (partially) and IDEA to and within BERL ⁽²¹⁾;
- ✓ DG MENA to MERO ⁽²²⁾.

In addition, OIB prepared DCS in the following new buildings ⁽²³⁾:

- ✓ T211 ⁽¹⁰⁾
- ✓ MO34 ⁽¹¹⁾

Health & Safety

OIB retains all preventive measures to maintain and improve the health and safety of staff at work. Training sessions and communication actions continued to be addressed to staff on prevention, protection, evacuation, ergonomics and equality. OIB prevention advisors supported Commission services on all relevant aspects in relation to works and buildings in 2025. OIB:

- ✓ carried out evacuation exercises in all office buildings under OIB management in Brussels;
- ✓ provided trainings on all relevant aspects of safety at work;
- ✓ carried out risk assessments per post for interpreters, kitchen and nursery staff ⁽²⁴⁾;
- ✓ provided ergonomic advice for services;
- ✓ participated in all CPPT ⁽²⁵⁾ and OHS ⁽²⁶⁾ meetings, as well as the first meeting of the Occupational Health & Safety steering group on 15 December.

Sustainable transport & mobility

OIB continued its efforts towards a **100% zero or low emission fleet of service cars in 2027**, reaching 93% zero or low emission vehicles by the end of 2025 ⁽²⁷⁾. The management of the **fleet of service cars** was improved by integrating car data in the current EC-Transport system. OIB continued to promote sustainable mobility of staff in the context of the new EC Green Commuting policy ⁽²⁸⁾. The new EC Green commuting (mobility) plan entered into force in

⁽²⁰⁾ Charlemagne, Rue de la Loi 170, 1040 Etterbeek

⁽²¹⁾ Berlaymont, Rue de la Loi 200, 1000 Bruxelles

⁽²²⁾ MERODE, Avenue de Tervueren 51, 1040 Etterbeek

⁽²³⁾ Several DGs will move to these buildings in 2026.

⁽²⁴⁾ Kitchen: Head of Catering, Porter, Assistant, Barista, Buffet Server, Head Chef, Section Chef, Dietitian, Pizza Chef, Server; Nursery: Early Years Educator, Early Years Teacher, Laundry and Facilities Assistants, Educational Psychologist, Nursery nurse, Receptionist, Activity Leader

⁽²⁵⁾ Joint Committee for Prevention and Protection at Work

⁽²⁶⁾ Inter-Institutional Occupational Health & Safety Network

⁽²⁷⁾ 80% of those vehicles will be fully electric. The objective excludes armoured vehicles.

⁽²⁸⁾ C(2024) 4802 of 12/07/2024

January 2025, reinforcing the Commission's expansion of bike areas in its buildings, the installation of electric charging points for cars and the improvement of changing rooms and facilities. A new measure introduced in 2025 is the programme for staff to borrow a Commission bike for a few weeks to try cycling to work.

Modern office environment

OIB continued to optimise dynamic working environments through a client-centric approach that adapts to evolving needs and staff priorities and ensures a fit-for-purpose, future-proof workplace for staff. In 2025, OIB:

- ✓ provided furniture and equipment adapted to the new working environment;
- ✓ rationalised and digitalised visual design and printing activities to safeguard efficiency; cost-effectiveness and reduced the use of office supplies;
- ✓ further rolled-out the pilot to digitise incoming mail (including for DG RTD and OIB);
- ✓ digitised and transferred historical archive documents to support digital preservation;
- ✓ finalised a feasibility study for a global logistic pole to host the historical archives, the central mail and graphic design services currently hosted in the KORT ⁽²⁹⁾ and DAV1 ⁽³⁰⁾ buildings.

Specific Objective 8.3: Provide agile and sustainable services for colleagues

Childcare services in Brussels

In 2025, OIB had 915 children enrolled in its nurseries and kindergartens (occupancy rate of 76%). 2 682 children were enrolled in the after-school childcare for the school year 2024/2025. 1 883 weekly enrolments for outdoor childcare in the European Interinstitutional Centre (CIE) were registered during the year. The main objectives for OIB were to:

- ✓ Provide [sufficient capacity for children](#) in childcare services;
- ✓ Implement the [childcare strategy adopted in 2024](#) ⁽³¹⁾;
- ✓ Further integrate the [green dimension in its childcare operations](#).

Childcare services in Ispra

The nursery and afterschool childcare services have a combined capacity of 193 places for children between 6 months and 11 years ⁽³²⁾. During school holidays and in the summer, special whole-day activities were organised. The main objectives for the Ispra sector were to:

- ✓ Provide sufficient capacity in childcare services;
- ✓ Ensure the timely opening of the new 'Icaro' garderie ⁽³³⁾ which will be delivered by the JRC.

Restaurant and Cafeteria Services in Brussels

⁽²⁹⁾ Archives Industriepark Guldendelle Vinkstraat 2, 3070 Kortenberg

⁽³⁰⁾ Avenue du Bourget 1-3, 1140 Evere

⁽³¹⁾ Covering parental needs, pedagogical approach, a modern, adapted HR strategy, improved processes and communication and a cross-cutting greening policy.

⁽³²⁾ Occupancy Rate: 98% of crèche places and 84% of garderie places.

⁽³³⁾ Currently expected for early 2028 (prefabricated structure for children 12-14).

OIB continued to consolidate and develop the implementation of the **catering model** by:

- ✓ Reopening two cafeterias (BREY ⁽³⁴⁾ and J-79 ⁽³⁵⁾) and one restaurant (BREY ⁽³⁴⁾) and preparing to open of the MO34 ⁽¹¹⁾ cafeteria and restaurant as well as the T211 ⁽¹⁰⁾ cafeteria;
- ✓ Improving the catering environmental footprint (reduction of disposable packaging, sorting of organic waste, use of recyclable containers, good food label, etc.), which involves the training of catering staff on HACCP ⁽³⁶⁾ standards and environmental legislation.

Restaurant and Cafeteria Services in Ispra

The main objective of the restaurant service was to monitor the refurbishment of the 'Mensa' facilities to be delivered by JRC. By the end of the year, the first phase of the works was scheduled for April 2026.

⁽³⁴⁾ Avenue d'Auderghem 45, 1000 Bruxelles

⁽³⁵⁾ Eudip-Three, Rue Joseph II 79, 1000 Bruxelles

⁽³⁶⁾ Hazard Analysis Critical Control Point

2. INTERNAL CONTROL AND FINANCIAL MANAGEMENT

This section presents the control results and other relevant information that supports management's assurance on the achievement of the financial management and internal control objectives ⁽³⁷⁾. It reports on the performance of internal control and management systems covering all activities and the management mode relevant to OIB. It includes the information necessary to establish that the available evidence is reliable, complete and comprehensive. The section is structured into the following sub-sections:

- 2.1. Control results,
- 2.2. Audit observations and recommendations,
- 2.3. Assessment of the effectiveness of internal control systems
- 2.4. Conclusions on the assurance
- 2.5. Declaration of Assurance.

Management monitors the functioning of the internal control systems 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 the above assessment are explicitly documented and reported to the Head of Service.

2.1. Control results

This sub-section reports and assesses the main control results and indicators OIB uses to monitor its activities, support its declaration of assurance and conclude on the cost-effectiveness of controls. Annex 6 of this annual activity report 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. The control objective is to ensure that OIB has reasonable assurance that the total amount of any financial operation authorised during the reporting year found not in conformity with the applicable contractual or regulatory provisions,

⁽³⁷⁾ [Art 36.2 FR](#): a) effectiveness, efficiency and economy of operations; b) reliability of reporting; c) safeguarding of assets and information; d) prevention, detection, correction and follow-up of irregularities including fraud, corruption, conflicts of interest and double funding, also through the voluntary use of a single integrated and interoperable information and monitoring system, including a single data-mining and risk-scoring tool, provided by the Commission, and allowing for the access to and the electronic automatic retrieval, recording, storage and analysis of data on the recipients of Union funds including their beneficial owners, as defined in Article 3, point (6), of Directive (EU) 2015/849, in accordance with sector-specific rules; and e) adequate management of risks relating to the legality and regularity of underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned.

remains below 2% of authorised payments. The error rate is based on the ex-post control results. Materiality is assessed in accordance with annex 5.

Management uses control results to support its assurance and reach a conclusion about the cost-effectiveness of those controls, i.e. assessing 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)

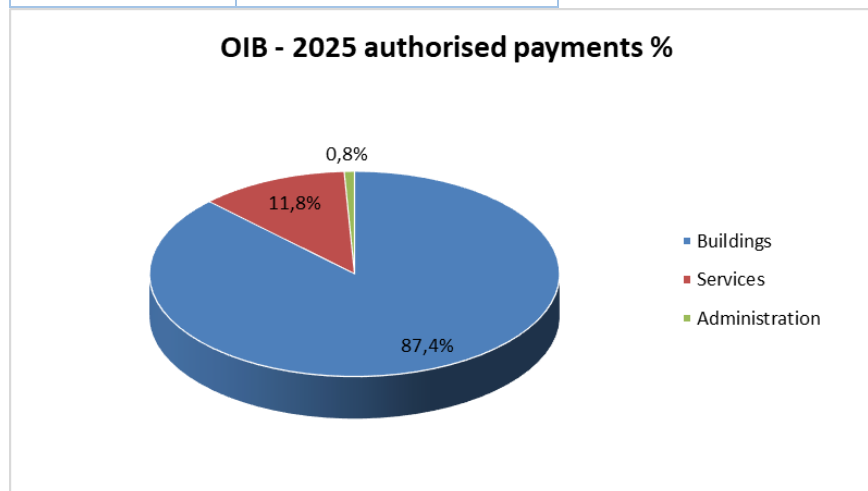
Budget

OIB has a direct management mode for financial transactions and procurement.

✓ Expenditure (payments made in the reporting year):

The total payments authorised during 2025 are displayed below:

Budget areas	Authorised payment (EUR million)
Buildings	454.71
Services	61.09
Administration	4.19
OIB total	519.99



✓ Revenues (Chargeback):

OIB delivers services to the Commission and other EU institutions and bodies to improve efficiency across institutions. OIB charges its counterparts for the services provided. The legal bases are defined in Service Level Agreements (SLAs) between OIB and its customers. In 2025,

EUR 98.3 ⁽³⁸⁾ million was invoiced as compensation for services provided by OIB (charge-back procedure) out of which EUR 82.8 million was cashed before the end of the year. These amounts do not include co-delegations.

✓ Co-delegations ⁽³⁹⁾

OIB received several co-delegations from other Directorates-General (DG COMM, DG DEFIS, DG ENER, JRC & DG RTD) and offices (EPSO, OIL, OLAF, PMO & OP) of EUR 46.6 million (mainly covering buildings, logistics and supplies expenditures). OIB gave co-delegations to other Directorates-General (DG COMM, DG DIGIT & DG HR) and Offices (PMO) to the amount of EUR 102.9 million.

The below **overall conclusion** table demonstrates the main indicators per control system:

Risk-type /activities	Procurement (e.g. <u>minor</u> or major values: k€)	<u>Delegated</u> credits reported by OIB in financial reports k€	NEI ⁽⁴⁰⁾ , e.g. Revenues, Assets, liabilities, OBS ⁽⁴¹⁾ ((in)tangible or <u>financial assets & liabilities</u>) k€	Independent info from auditors (IAS, ECA) on assurance or on new/overdue critical recommendations available?	Any reservation?
total coverage	519 990 ⁽⁴²⁾	Cross-sub-delegated from OIB: 45 180 Co-delegated by OIB: 102 912 ⁽⁴³⁾	Assets: 420 044 ⁽⁴⁴⁾ Liabilities: -404 024 Off Balance Sheet (OBS): 1 027 577 ⁽⁴⁵⁾ Revenues: 98 305 ⁽⁴⁶⁾ Property, Plant and Equipment: 413 799 Non-Current Financial Liabilities: 363 109	Yes	No
ICO-related indicators available	RER = 0.92% CES = yes, AFS = OK	RER = 0.92% CES = yes, AFS = OK	Clean Management Declaration, SAI = OK, TFV = yes	No critical issue	No
ICO – Internal Control Objective RER – Residual Error Rate AFS – Anti Fraud Strategy			SAI – Safeguarding Assets & Information TFV – True and Fair View = Reliable Reporting CES – Cost-Effectiveness of Controls		

⁽³⁸⁾ Full amount: EUR 98 305 150.43

⁽³⁹⁾ Budget implementation tasks entrusted to other services and entities.

⁽⁴⁰⁾ NEI: Non-Expenditure Items

⁽⁴¹⁾ OBS: Off Balance Sheet: Please consult the annual activity report annex 3 for further details.

⁽⁴²⁾ This amount represents the total of payments on credits C1, C4, C5, E0 and C8, including credits co-delegated from OIB to other DGs and credits co-delegated from other DGs to OIB.

⁽⁴³⁾ See annex 7 for details.

⁽⁴⁴⁾ Assets and Liabilities: Please consult the annual activity report annex 3 for further details.

⁽⁴⁵⁾ Contingent liabilities and other significant disclosures: Please consult the annual activity report annex 3 for further details.

⁽⁴⁶⁾ Please consult the annual activity report annex 3 for further details.

Relevant Control Systems (RCS)

OIB has defined three relevant control systems in line with its key processes and a fourth encompassing all relevant supervisory and control functions of the Office.:

Relevant Control Systems (RCS) ⁽⁴⁷⁾
RCS 1 (Building Procurement): from the assessment of needs to the selection of the suppliers – award decision;
RCS 2 Non-Building Procurement): from the assessment of needs to the selection of the suppliers – award decision;
RCS 3 Financial transactions: from establishing the financial commitment to payment, contract monitoring and recoveries;
RCS 4 Supervisory measures (including ex-post controls and management checks).

The total authorised payments, highlighted above, were allocated to RCS 1, 2 and 3, as shown below. RCS 4 is allocated to supervisory and control functions. No payments were made under RCS 4.

OIB [Relevant Control System (RCS)]	Payments made m EUR	Relevant expenditure m EUR
RCS 1 Building Procurement ⁽⁴⁸⁾	316 055	316 055
RCS 2 Non-Building Procurement ⁽⁴⁹⁾	41 905	41 905
RCS 3 Financial transactions ⁽⁵⁰⁾	162 030	162 030
OIB total	519 990	519 990

⁽⁴⁷⁾ For further details such as cost-effectiveness indicators for each RCS, please consult annex 6.

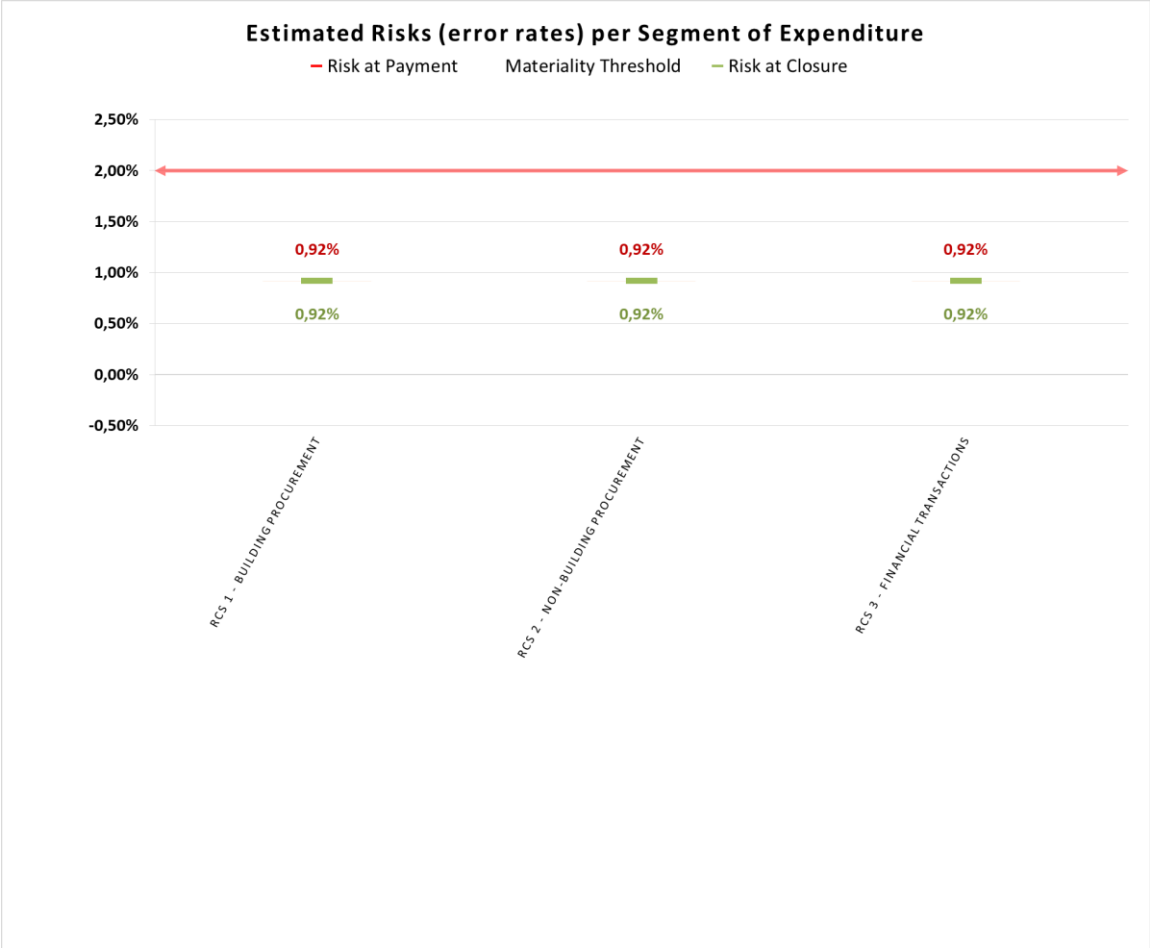
⁽⁴⁸⁾ Payments made under budgetary lines: C1, C8 and E0 credits

⁽⁴⁹⁾ Payments made under budgetary lines: C1, C8 and E0 credits

⁽⁵⁰⁾ Payments made under budgetary lines: C4 and C5 credits

2.1.2. Effectiveness of controls

a) Assessment of control results per segment of expenditure



Overview of controls for RCS 1 and RCS 2

	Centralised circuit in OIB's units in Bxl	Decentralised circuit in OIB.LS.3 in Ispra (logistic infrastructure)
Procurement: Review and control before award (ex-ante)	OIB Central Financial and Procurement Unit for procurement ≥ EUR 143 000 (high value procurement procedures); OIB units for procurement procedures below this threshold;	Central Financial and Procurement Unit for procurement ≥ EUR 143 000 (high value procurement procedures); Unit OIB.LS.3 for procurement procedures below this threshold;
Building procurement	OIB follows rules set by article 272 and title XV of the Financial Regulation. In addition, OIB applies the procedures stipulated in the Communication from ex-Vice-President Kallas to the Commission on the definition of the methodology for prospecting and negotiating for buildings ⁽⁵¹⁾ .	

⁽⁵¹⁾ C(2008)2299 adopted on 3 June 2008.

OIB's Procurement Helpdesk	The legal and procedural support to OIB operational units. It contributes to the harmonisation of call for tenders' management in the Office.
Procurement: Inter-service cooperation	OIB's Central Financial and Procurement Unit ensures inter-service and inter-institutional cooperation such as participation in GAMA ⁽⁵²⁾ , ILISWG ⁽⁵³⁾ , GTIIB ⁽⁵⁴⁾ , and the eProcurement working group managed by DG GROW, DG DIGIT and JRC aiming at harmonising procurement procedures across the Commission.
Procurement: External verification	The GAMA ⁽⁵²⁾ advisory group provides its opinion on selected procurement procedures as an external verification. The absence of negative opinions from GAMA ⁽⁵²⁾ provides assurance that procurement controls are effective.
IT tools in OIB Procurement	IT tools in use: PPMT ⁽⁵⁵⁾ , MyWorkplace ⁽⁵⁶⁾ , e-Submission ⁽⁵⁷⁾ , EU Funding & Tenders portal (and now phased out e-Tendering ⁽⁵⁸⁾) aiming at IT digitalisation in the Commission and lead to increase efficiency in the management of calls for tenders.

In 2025, GAMA ⁽⁵²⁾ reviewed 7 procurement procedures (chosen out of 23 files submitted), representing EUR 231 million. This review did not result in any negative remarks.

Overview of controls for RCS 3

Throughout 2025, ex-ante controls were carried out to verify the compliance of budget implementation transactions (e.g. commitments and payments) with the rules and procedures in place (financial and other regulations, procedures, contractual clauses, etc.). Special attention was paid to data quality, coherence and completeness of supporting documents.

	Centralised circuit in OIB's units in Bxl	Decentralised circuit in OIB.LS.3 in Ispra (logistic infrastructure)
Financial Initiation (ex-ante)	Central Financial Unit Coverage: 100%	Unit OIB.LS.3/Ispra Coverage: 100%
Financial Verification (ex-ante)	Central Financial Unit Coverage: 100%	Unit OIB.LS.3/Ispra Coverage: 100%
Ex-post control (supervisory desk reviews)	Central OIB ex-post control; MUS-based sample;	Central OIB ex-post control; MUS-based sample;

⁽⁵²⁾ Groupe d'Analyse de Marchés Administratifs: advisory group which manages non-building procurement procedures equal to or above the threshold established in the Directive 2014/24/UE (in 2025, €143 000 for supplies and services). Before the award decision, any tender above the threshold may be selected and examined by GAMA.

⁽⁵³⁾ Inter-institutional Infrastructure, Logistics and Internal Services Working Group

⁽⁵⁴⁾ Inter-institutional Working Group on the public procurement site of Brussels (Groupe de travail inter institutionnel sur la programmation des appels d'offres sur le site de Bruxelles (GTIB)).

⁽⁵⁵⁾ PPMT – Public Procurement Management Tool

⁽⁵⁶⁾ MyWorkplace is an interface to e-Submission; it allows the contracting authority to access received tenders and to proceed an opening session.

⁽⁵⁷⁾ e-Submission is an online system allowing Economic Operators to securely prepare and submit tenders and Contracting Authorities to receive, to open and to download tenders.

⁽⁵⁸⁾ e-Tendering is an online system allowing by electronic means the unrestricted and full access free of charge to the procurement documents to Economic Operators.

In 2025, OIB recorded 49 exceptions and non-compliance events ⁽⁵⁹⁾. All 25 exceptions were signed by the RMIC ⁽⁶⁰⁾ and the Authorising Officer by Delegation. All 24 non-compliance events were reported to the level of the Authorising Officer by Delegation. All exceptions and non-compliance events were registered centrally (CENTRICS). None of the cases contained a serious procurement or procedural error.

OIB aims to reduce its number of exceptions and non-compliance events. In 2025, the reporting on exceptions and non-compliance events was significantly improved with stronger emphasis put on the control of each case, i.e. meetings between the Head of Service, the RMIC, the deputy RMIC, all Head of Departments and the reporting Head of Unit were introduced to increase awareness and to ensure an improved follow up to avoid re-occurrence. Mitigating measures to address weaknesses that led to the exceptions and non-compliance events were in place, e.g. regular reporting, update of operational procedures and actions to improve communication between involved units. Most of the deviations were corrected during the year.

Despite the mitigating measures put in place, a marginal inherent risk related to OIB activities remains. This risk is accepted to avoid blocking or suspending activities. Reducing the remaining inherent risk to zero was, in most cases, not practically feasible nor cost effective. None of the cases were considered to have a negative impact on the assurance provided by the AOD.

Ex-post controls were carried out based on a sample of several types of transactions such as payments, recovery orders, budgetary commitments, and procurement procedures. The 2025 ex-post sample was composed of 68 payment directives and recovery orders totalling EUR 194.79 million (96.34% of the total sampled population ⁽⁶¹⁾). Additionally, one high procurement procedure was reviewed. In total, the sampled population amounted to EUR 202 197 229.54.

The detected error rate of representative transactions is 0.92%. It increased compared with 2024 (0.5%) but remains below the materiality threshold of 2% of the budget implementation. OIB considers having no negative impact on the assurance regarding the legality and regularity of financial transactions.

Benefits of controls

The procurement procedures are largely regulatory requirements and internal provisions, which cannot be curtailed. Although related 'quantifiable' benefits of controls are difficult to measure, important 'non-quantifiable' benefits exist, which result from the controls applied during the implementation of OIB expenditure, such as the 'best value for money' principle, [compliance with the Financial Regulation](#) and other relevant regulatory provisions. They have a strong deterring effect, to avoid possible litigations or reduce a reputational risk. All benefits of controls are identified in annex 6.

Conclusions

The above-mentioned control results, the assessment of the weaknesses identified and their relative impact on the legality and regularity have not unveiled any significant weakness which

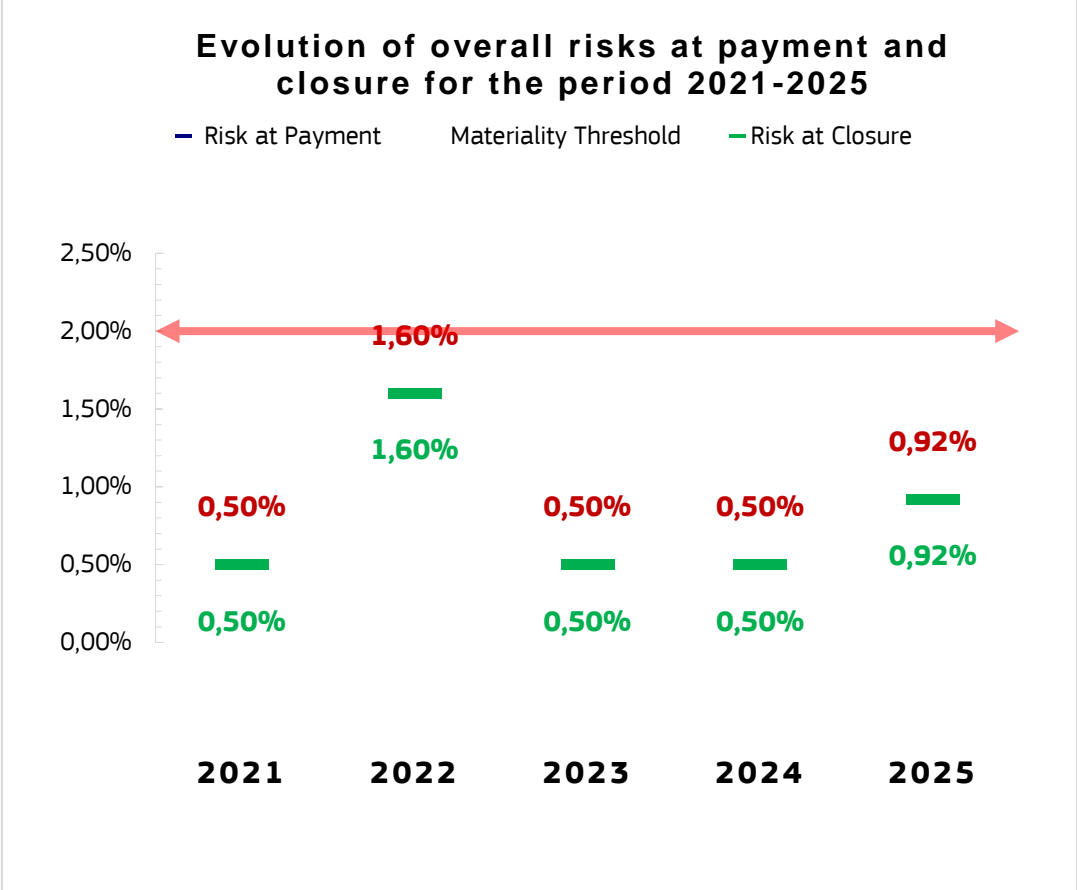
⁽⁵⁹⁾ Compared to 2024, -43% in number of cases and + 48% in value.

⁽⁶⁰⁾ Head of Unit in charge of Risk Management and Internal Control

⁽⁶¹⁾ 69 Transactions

could have a material impact as regards the legality and regularity of the financial operations in OIB. Consequently, OIB Management concludes based on the control results, their completeness and reliability, that the assurance about the control objective as regards legality and regularity has been achieved.

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



The estimated overall risk at payment for 2025 expenditure is the AOD's best conservative estimate of the amount of relevant expenditure during the year that is 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 the risk at payment and the estimated future corrections results in the estimated overall risk at closure ⁽⁶²⁾.

There has been a stable trend over the previous three years, mainly due to the low inherent risk of the administrative expenditure under the direct management mode and the strong performance of OIB's related centralised control systems.

⁽⁶²⁾ 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.

For an overview at Commission level, OIB's 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

OIB 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 OIB fall below this threshold and therefore are outside the reporting scope.

Ex post controls resulted in corrective measures of EUR 0.1 million.

Compared to 2024, with EUR 0.038 million, there is a perceived slight increase in the corrective measures resulting from ex post controls.

d) Assessment of control results for non-expenditure items (if applicable)

Inventory Management

Due to the nature of OIB's activities and the important level of assets managed, the efficient management of the inventory and safeguarding of assets are important control objectives for the Office.

In 2025, OIB continued to play a key role as Business Process Owner for Inventory and Logistics Management in the implementation of the new corporate financial platform SUMMA. The Office worked closely with DG BUDG, using its expertise to ensure that the full potential of the new system was leveraged contributing to the efficiency of the inventory management.

The updated Inventory Rules C(2023)7161 apply across the OIB Inventory Management Centre ⁽⁶³⁾. For the period 1.1.2025 to 31.12.2025, a total of 30 420 inventory items (approximately 9% of all items ⁽⁶⁴⁾) were written off from the OIB inventory. In line with the Commission Communication C(2023)7161 'Special provisions on inventory management for property of the EC', in force since 2024, the Annual Report on Inventory Activity of the different

⁽⁶³⁾ Commission and entities having signed a Service Level Agreement with OIB for the Inventory: REA, EEAS, EACEA, EISMEA.

⁽⁶⁴⁾ The high percentage of written-off items can be attributed to DGs transferring from traditional offices to DCS, decommissioning much old furniture. In addition, during the conclusion of the 2023-2025 inventory tracking exercise, an updated list of non-inventoriable items was adopted. As part of this, a significant number of items were also written off.

Commission inventory management centres for 2024 was drawn up in December 2025. It provides a comprehensive overview of the Commissions inventory management activities.

On 31.12.2025 (the final year of the three-year (2023-2025) inventory exercise), 333 038 items inventory items had been tracked, out of an inventory total of 347 342 items, ending the exercise with a tracking (scanning) rate of 95.88%, slightly above the 95% target.

Accounting controls ⁽⁶⁵⁾

The purpose of OIB's accounting control programme is to assess the reliability of the accounting records and the quality of the accounting data and to correct errors identified. The controls include reconciliations and checks on accounting entries related to expenses, fixed assets, income and other areas. They provide assurance on the accuracy of the financial transaction processing. In 2025, OIB paid specific attention to ensure high quality accounting records and the correction of errors in the new corporate financial system SUMMA. The quality of OIB's accounting data remained high throughout the year and no significant error was detected in the accounting controls performed.

The cost of control for non-expenditure items above the material assets & liabilities threshold established by the Commission for the year 2025 is included in Relevant Control System 4 ⁽⁶⁶⁾.

OIB closely follows up (potential) contingent liabilities. The register of litigations is reviewed in the context of the mid-year and annual reporting. There are two ongoing cases without substantial development and six pending cases. No new litigation was registered in 2025.

Given the control methods and measures in place, OIB considers that reasonable assurance about the achievement of the internal control objective related to the reliability of the accounts is provided.

e) Fraud: prevention, detection, and correction

OIB has developed and implemented its own anti-fraud strategy since 2013, based on the methodology provided by OLAF. It is updated every three years and was last updated in 2025 following a fraud risk assessment. Its implementation is being monitored and reported to the management annually via the Internal Control Framework assessment. The implementation of relevant actions under the new anti-fraud strategy is ongoing. Their completion is expected for end of 2027.

To support actions 10, 11, 36, 40, 43 of the Commission Anti-Fraud Strategy Action Plan of July 2023 ⁽⁶⁷⁾, OIB contributed to the implementation of five actions aiming at strengthening the culture of ethics and anti-fraud in the Commission, reinforce the Commission's anti-fraud governance and anti-fraud architecture, and to foster

⁽⁶⁵⁾ OIB does not have local systems that require a validation by DG BUDG.

⁽⁶⁶⁾ See section 2.1.1. and 2.1.4 as well as Annex 7 Table Y for further details.

⁽⁶⁷⁾ [CAFS Action Plan SWD\(2023\)245](#)

digitalisation and the use of IT tools to fight fraud. OIB did not receive any OLAF financial recommendations during 2025.

In 2025, OIB held two anti-fraud workshops together with OLAF tailored for OIB's Authorising Officers by Subdelegation. The purpose of the workshops was to raise awareness on fraud risks in the management of public procurement contracts. Moreover, OIB also updated the information about anti-fraud policy on its intranet page OIB Hub.

An investigation into the sale of buildings in 2024 was opened by the European Public Prosecutor's Office (EPPO) in 2026. At the time of writing of this report, the investigation is ongoing.

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

2.1.3. Efficiency of controls

The transition to the Commission's new corporate financial platform, SUMMA in 2025, 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. Careful monitoring and follow up of errors have been required 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.

Timely Payments (Art 116.6 FR):

92% of timely payments were achieved. Since 2025, all operational and financial actors involved in the financial circuits of invoices and payments are supported by SUMMA. In addition, financial actors are supported by Compass Corporate.

Time-to-inform (Art 197.2 FR):

OIB uses a "time-to-inform" indicator ⁽⁶⁸⁾ to measure the average duration of the procurement procedures. The indicator decreased to 102 days in 2025 (119 days for open procedures only) compared to 132 days in 2024 (131 for open procedures), partly due to a higher number of negotiated procedures.

Time-to-grant (Art 197.2 FR):

Not applicable for OIB.

⁽⁶⁸⁾ The indicator is defined as the time between the publication of the contract notice and signature of the award decision and providing relevant information to all parties involved.

2.1.4. Economy of controls

The objective of this sub-section is to analyse the economy of controls by estimating their costs and benefits of controls versus the budget managed. OIB has analysed the costs and benefits of its three main control processes:

- ✓ Controls performed in relation to procurement procedures
- ✓ Controls performed on all financial transactions (including ex-ante)
- ✓ Controls performed after the transaction was completed (ex-post)

The estimated overall cost of controls consider ex-ante controls, procurement procedures, financial transactions, general coordination, budgeting, accounting and ex-post controls. Further details can be found in annex 7, Table Y.

The highest cost arose in controlling **financial transactions** which represented 1.79% (EUR 9.32 million) of the total amount of financial transactions of the year. The cost of control of **procurement procedures** corresponded to EUR 5.13 million, which is 2.22% of the total contract value ⁽⁶⁹⁾. The cost of **general coordination, budgeting, and accounting** was EUR 1.70 million and the cost for **ex-post controls** represented 0.40% (EUR 0.80 million) of the total value of ex-post transactions controlled.

In addition to the **quantified benefits of controls**, there are several **non-quantified benefits** such as reduced risk of fraud, prevention of conflict of interest, or reputational damage and improved efficiency indicators (e.g. 'time-to-pay' and 'time-to-inform' indicators).

Quantification of the estimated cost – Data sources

To estimate the percentage of staff occupation assigned to each Relevant Control System (RCS), OIB defined the relevant percentage of tasks performed by its staff members, allocated to every RCS category. OIB estimated the related costs by using the average full-time equivalent (FTE) costs (per category of staff) communicated by DG BUDG.

Methodology

The cost-benefits of controls are analysed on the basis of an estimation of the costs of control in relation to the value of the related funds managed. The complexity of the workload, i.e. the level of expertise required to verify the regularity (e.g. eligibility, conformity, etc.) of processes and related risks thus plays an important role. OIB dedicated an estimated total cost of EUR 16.95 million to control its entire budget of EUR 519.65 million ⁽⁷⁰⁾. This corresponds to 3.26% of the 2025 expenditure.

⁽⁶⁹⁾ Contract value for 2025: EUR 231 million.

⁽⁷⁰⁾ Ratio reported without payments under Type III co-delegation to ensure comparability of the result with the previous year. Payments made under Type III co-delegation: EUR 0.34 million.

<i>Relevant Control System</i>	<i>2025 € million</i>	<i>2024 € million</i>	<i>Delta between 2025 & 2024 € million</i>
- Procurement	5.13	5.00	0.13
- Financial transactions ⁽⁷¹⁾	9.32	10.41	-1.09
- Supervisory measures	0.80	0.96	-0.16
- General coordination, budgeting, accounting	1.70	1.36	0.34
Overall cost	16.95	17.73	-0.78
Payments made	519.65	716.38	-196.39
Costs / payments made	3.26%	2.47%	0.79%

Evolution over time

The cost of controls increased by 0.79 percentage points, in particular due to the significantly lower amount of payments made. Detailed figures are reported in Table Y in annex 7.

2.1.5. Conclusion on the cost-effectiveness of controls

Based on the most relevant key indicators and control results reported above, OIB 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.

OIB is regularly analysing its internal control processes and making the necessary adjustments to improve their efficiency.

Given the quantified and non-quantified elements described, the completeness and reliability of controls, OIB's management considers its controls are well suited to fulfil the intended control objectives efficiently and at a reasonable cost and therefore, OIB concludes that its controls are cost effective and efficient. It is difficult to perform an analysis of the relative efficiency of controls in the Office, based on relevant benchmarks with comparable methodologies within the Commission services, since the availability of quantified data is limited, and inherent differences exist between the estimates made in various services.

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 an internal control principle or the department's assurance, a detailed analysis is provided further below in section

⁽⁷¹⁾ Including the costs associated to controls of Assets (Inventory).

2.3 and, where applicable, the incidence on the AOD’s assurance is presented in section 2.4, accordingly.



Internal Audit Service






Reported	Audit Title	Accepted Recommendation (critical or very important)	State of play in 2025	Impact on the assurance for 2025
2023	Management of large-scale building projects involving works in OIB and OIL	Very important: Approach and procurement activities ⁽⁷²⁾ .		
2025	Management of childcare services	Very important: Revise the legal basis of oversight committees, clarify the APEEE ⁽⁷³⁾ role and ensure a comprehensive overview of all the agreements with clients.		
2025	Management of childcare services	Very important: Improve the CS ⁽⁷⁴⁾ /CPE ⁽⁷⁵⁾ budget and cost allocation processes including the calculation of the institutional and parental contributions.		
2025	Management of childcare services	Very Important: Improve the IT controls on project management and IT security of eKidWeb.		

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		

OIB progressed well with the implementation of the recommendation linked to the audit on large-scale real-estate projects in 2025 based on the action plan agreed-upon with the IAS. The recommendation target date is 31.1.2026. Furthermore, OIB has three very important open recommendations linked to the audit on the management of childcare services. Further details, on these recommendations, can be found in annex 8. OIB’s management considers that these recommendations do not negatively affect the assurance.

⁽⁷²⁾ Recommendation closed in February 2026.
⁽⁷³⁾ Parents Association of the European School -Association des Parents de l'Ecole Européenne
⁽⁷⁴⁾ Childcare Services
⁽⁷⁵⁾ Centre polyvalent de l'enfance interinstitutionnel

Reported	Audit Title	Accepted Recommendation	State of play in 2025	Impact on the assurance for 2025
2024	Statement of Assurance (DAS)	One observation and one recommendation		

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		

As regards cooperation with the ECA, OIB actively contributed to the Statement of Assurance (SoA) related audits. The 2024 Statement of Assurance audit led to one observation and one recommendation ⁽⁷⁶⁾ OIB responded to the observation and recommendation and is implementing actions to avoid a future recurrence which adds to the assurance on the state of internal control. The 2025 SoA audit is ongoing and the final result is expected in Q3 2026.

2.3. Assessment of the effectiveness of internal control systems

The Commission has adopted an Internal Control Framework based on the highest international standards. ⁽⁷⁷⁾

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

OIB 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 identified related to internal procedures including those highlighted by the open ‘Very Important’ IAS audit recommendations. Minor deficiencies in some

⁽⁷⁶⁾ Recommendation was closed on 16.02.2026.

⁽⁷⁷⁾ The Committee of Sponsoring Organizations of the Treadway Commission Internal Control Integrated Framework, the golden standard for internal control systems.

principles ⁽⁷⁸⁾ of the Internal Control Framework stem, inter alia, from the three very important IAS audit recommendations which impact the respective principles. The recommendations identified areas for improvements within Childcare Services linked to the legal basis of oversight committees, budget and cost allocation processes and IT controls on project management and IT security. The improvements and remedial measures implemented or envisaged are those detailed in the action plan agreed between the OIB, OIL and the Internal Audit Service and the follow-up of the European Court of Auditors 2024 Statement of Assurance audit.

During the reporting year, OIB conducted a review of the compliance and effectiveness of its internal control system in line with the requirements stipulated by Internal Control Principle 16 ⁽⁷⁹⁾. The review included the following elements:

- ✓ Evaluation of the 2025 OIB Internal Control Monitoring Criteria (ICMC);
- ✓ Review of the information obtained through the 2025 OIB Internal Control Assessment Tool (iCAT) anonymous surveys addressed to a random group of staff members and to all OIB managers;
- ✓ Meetings and exchanges of information with representatives of OIB management, as well as OIB expert staff members.

The review also considered:

- ✓ the 2025 status of implementation of action plans that resulted from IAS and ECA audits;
- ✓ the analysis of the 2025 exception and non-compliance events and the update of the related procedure in line with the new reporting requirements;
- ✓ the monitoring of the implementation of OIB's anti-fraud strategy;
- ✓ the review of the OIB Risk Register following an extensive risk assessment process.

OIB identified measures already taken to address the identified deficiencies and the impact of those measures on the overall internal control system. The exercise did not result in the identification of any serious weaknesses, errors or actions that could jeopardise the overall effectiveness of OIB's internal control system.

OIB 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 as intended.

⁽⁷⁸⁾ In particular Principles 3 and Principle 12;

Principle 3: Management establishes, with political oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives;

Principle 12: The Commission deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action.

⁽⁷⁹⁾ Principle 16: Commission selects, develops, and performs ongoing and/or separate assessments to ascertain whether the components of internal control are present and functioning.

2.4. Conclusions on the assurance

This section reviews the assessment of the elements already reported above (in Sections 2.1, 2.2 and 2.3). It draws an overall conclusion to support the declaration of assurance and whether it should be qualified with reservations.

The information reported in this section stems from the results of management monitoring contained in the reports listed. These reports result from a systematic 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 OIB.

OIB manages direct centralised expenditure, which has a low inherent risk. For 2025, the budget implementation indicators reached the targets for commitments and for payment times. 98.64% of the total amount of recovery orders issued in 2025 were cashed and the quality of OIB's accounts remained high.

Moreover, the analysis provided that: (i) Processes, systems and workflows for activities managed by the Office are documented. The reports submitted by the Authorising Officers by Sub-Delegation cover both operational and financial objectives; (ii) No significant issue was reported in terms of the legality and regularity of the underlying transactions and sound financial management. The main findings of the ex-post controls for 2025 were addressed and corrected, reducing their financial impact. This allows the Authorising Officer by Delegation to sign his declaration on assurance; (iii) OIB is implementing its anti-fraud strategy action plan as planned; The risk of fraud is well mitigated and anti-fraud awareness is raised in OIB through communication actions; (iv) All the identified risks are properly mitigated and managed and the risk assessment is carried out in the context of the Management Plan; (v) The controls that are in place to ensure the safeguarding of assets did not reveal any significant issue with material impact and were assessed as effective.

Management has obtained satisfactory evidence that the internal control system is present and well-functioning. It can be concluded that the internal control system implemented provides reasonable assurance as to the legality and regularity of underlying transactions as well as to the achievement of the other internal control objectives (true and fair view, resources used for the intended purpose, sound financial management, non-omission of significant information, efficiency of controls, prevention and detection of fraud, and the safeguarding of assets) for both expenditure and revenue operations.

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 Head of Service, in his capacity as Authorising Officer by Delegation has signed the Declaration of Assurance.

2.5. Declaration of Assurance

Declaration of Assurance

I, the undersigned,

Head of Service of the Office for Infrastructure and Logistics in Brussels

In my capacity as authorising officer by delegation

Declare that the information contained in this report gives a true and fair view ⁽⁸⁰⁾.

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.

Confirm that I am not aware of anything not reported here which could harm the interests of the institution or those of the Commission.

Brussels, 21/04/2026

(signed)

Morten Fjalland

⁽⁸⁰⁾ True and fair in this context means a reliable, complete and correct view on the state of affairs in OIB.

3. A MODERN AND SUSTAINABLE PUBLIC ADMINISTRATION

3.1. Human resource management

The human resource management of OIB remained fully aligned with the corporate HR strategy, dedicated to an efficient and dynamic resource allocation as well as speedy internal recruitment processes while emphasising OIB's five core values ⁽⁸¹⁾. In 2025, OIB:

- ✓ improved its percentage of **women in management and deputy positions**. By the end of 2025, 53% of middle managers in OIB were female. OIB also strove towards a geographically-balanced representation;
- ✓ participated in the Corporate Management Development Programme for future middle managers;
- ✓ continued its investment in inventive staff engagement initiatives for all colleagues under the umbrella of the Next Level OIB campaign. The 2025 staff survey showed that the initiatives taken have boosted staff engagement which has increased since the 2023 staff survey ⁽⁸²⁾;
- ✓ promoted well-being activities and initiatives on individual and structural level;
- ✓ promoted the participation in the 2025 Staff Survey.
- ✓ maintained its close monitoring of human resource allocation to align with political and operational priorities and dampen the impact of taxation and synergy and efficiency reduction of posts exercise.

3.2. Digital transformation and data management

Digital Culture

OIB enhanced its efforts in upskilling staff on data literacy by making sure that all staff understand and use Commission platforms and tools (M365) correctly and are acquainted with the appropriate use of AI for the purpose of their tasks. It supported staff participating in adequate training courses and workshops, including Power BI training sessions for colleagues using OIB Score.

⁽⁸¹⁾ Kindness, teamwork, trust, recognition, transparency

⁽⁸²⁾ See annex 10 for further details.

Digital transformation and cybersecurity

OIB continued to modernise its IT landscape in 2025, by implementing the following actions under **strategic objectives** #3, #4 and #5 ⁽⁸³⁾ of the Commission digital strategy ⁽⁸⁴⁾:

Objective #3 ‘Empower business-driven digital transformation’

- ✓ The Real Estate business was empowered with IT services supporting the implementation and follow-up of building equipment KPIs for maintenance contracts;
- ✓ The OIB Score reporting tool was extended to automate annual activity report indicators;
- ✓ The eKidWeb system was extended to cover the childcare services in Ispra.

Objective #4 ‘Ensure a seamless digital landscape’

- ✓ Three deprecated ColdFusion tools (ArchisDBA and ArchisNet modules of ARCHIS ⁽⁸⁵⁾ and FCR ⁽⁸⁶⁾) were decommissioned;
- ✓ The MobilityNet system was decommissioned following the launch of the new PMO MyCommuting ⁽⁸⁷⁾ solution;
- ✓ Essential features of the Memora ⁽⁸⁸⁾ project were deployed for business user acceptance;
- ✓ The REMIS ⁽⁸⁹⁾ system was extended to maintenance activities of OIL and environment permits.

Objective #5 ‘Sustain a green, resilient and secure infrastructure’:

- ✓ As per corporate guidelines, EU Login is systematically implemented for all new information systems;
- ✓ By 2024, 44% of OIB systems had been migrated to the cloud. The cloudification process was extended to include ArchisDBA and ArchisNet ⁽⁹⁰⁾ and reached 54% in 2025.

OIB continued to comply with all corporate IT and information security rules. This included strengthening its security posture, enhancing authentication and incident response and improving asset and patch management.

Data management

As part of its strategy to improve data maturity, OIB repositioned the Local Data Correspondent (LDC) function into the IT Systems and Governance unit in 2025. This change brought Data

⁽⁸³⁾ The 5 strategic objectives are (1) foster a digital culture, (2) enable digital-ready EU policymaking, (3) empower business-driven digital transformation, (4) ensure a seamless digital environment and (5) sustain a green, resilient and secure digital infrastructure.

⁽⁸⁴⁾ The Digital Strategy sets a new vision, addressing the digital transformation opportunities of a post-pandemic scenario, and supporting the delivery of the EU’s strategic priorities by 2030: https://commission.europa.eu/publications/european-commission-digital-strategy_en.

⁽⁸⁵⁾ Management of historical archives

⁽⁸⁶⁾ Financial corporate reporting

⁽⁸⁷⁾ Systems that manage the reimbursement of public transport tickets of colleagues.

⁽⁸⁸⁾ IT tool for the management of metadata related to historical archives documents.

⁽⁸⁹⁾ Building management and maintenance

⁽⁹⁰⁾ Modules of the system for the management of historical archives

Governance closer to IT Governance and made it easier to roll out data management measures across OIB's information systems. The Office also updated its data action plan to align with the IMSB 2025-2029 Rolling Action Plan and the revised indicators of the EC Data Maturity Dashboard. During the reporting period, OIB implemented actions across all four key areas of the corporate data policies, reaching a 'Developing' level of data maturity end of 2025.

On data management, ownership and responsibilities, OIB revised all data assets registered in the EC Data Catalogue, removing outdated entries and updating the list of data owners and data stewards. OIB also launched a data asset mapping exercise to identify additional data assets for inclusion in the EC Data Catalogue. In parallel, OIB contributed to the annual data acquisition review led by the Publications Office (OP), identifying a third-party data asset (NBN standards) that is being considered for future central acquisition and potential reuse by other DGs and Services.

On data quality, OIB initiated its participation in the second phase of DIGIT's pilot of the Data Quality Self-Assessment tool. This will strengthen data quality management and support the use of the FAIR principles (Findable, Accessible, Interoperable, Reusable) within the Office.

On data skills, in addition to participating in corporate data training, OIB organised an internal Power BI training session for data stewards and data users. The Office also hosted a session by DG HR demonstrating the HR Data Catalogue to support better understanding and reuse of HR-related data assets, in line with the local HR Family Data Strategy.

Data Protection

OIB ensures a rigorous follow-up and respects the data protection rules in place. The Data Protection Coordinator provides required reports to the Head of Service of OIB and Data Protection Officer of the Commission. OIB continues to monitor compliance with the data protection regulation and the Data Protection Management System (DPMS) records were updated accordingly. OIB will also continue to organise mandatory training courses for colleagues. 15% ⁽⁹¹⁾ of colleagues were trained on data protection compliance in 2025.

3.3. Sound environmental management

OIB continued to reduce CO₂ emissions from its staff missions to reach the targeted 50% reduction versus the 2019 baseline level of 46.099 t CO₂eq ⁽⁹²⁾. Biannual mission reports were sent to Heads of Departments and Heads of Units to inform them of the status and reiterate the importance of greening.

Local actions included the promotion of eco-friendly travel in the context of the annual mobility week and safe cycling training sessions offered by the service. In addition, B-28 ⁽⁹³⁾, the

⁽⁹¹⁾ 13 sessions provided in 2025 with a global ~200 participants

⁽⁹²⁾ Baseline value slightly updated compared with 2025 & 2026 OIB Management Plans (47.605 t CO₂eq). The baseline includes the emissions from the 'Representations' activities in DG COMM which were transferred to OIB in 2025. Official cars without driver emissions are not included.

⁽⁹³⁾ Belliard 28, Rue Belliard 28, 1040 Etterbeek

building which OIB occupied in 2025 and one of the strategic buildings for business continuity, remained open as a hub during the BEST summer action 2025 and welcomed staff from DGs with closed buildings during that time.

OIB continued to hold meetings of its **EMAS ⁽⁹⁴⁾ network**. Each unit was represented at the bi-annual network meetings. The ambassadors exchanged good practices and acted as information multipliers to support the sound environmental management in the Office. OIB's '**Green Platform**' ⁽⁹⁵⁾ continued to promote awareness and knowledge about sound environmental actions and campaigns. The Green Platform was awarded a second prize at the 'Digital Commission Awards' in the category 'Digital Collaboration'. Further promotion and information on the topics was provided through corporate channels (My Intracomm, monthly *Staff Matters Newsletter*) and local communication methods in OIB and other DGs/Services (e.g. via intranets, newsletters, collaborative platforms and messages on physical monitors).

⁽⁹⁴⁾ Environmental Management Audit Scheme

⁽⁹⁵⁾ [OIB GREEN PLATFORM](#)