

Annual Activity Report 2025

annexes

Office for Infrastructure and Logistics
in Luxembourg

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

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

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

Luxembourg, 21 April 2026

Signed

Vincent LAMBOTTE

Head of Unit

Finance – Procurement – Reporting

⁽¹⁾ In OIL, the Head of Unit in charge of Finance, Procurement and Reporting is entrusted with the Risk Management and Internal Control (RMIC) function.

⁽²⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

A.Appropriate and satisfactory building and office space management

<p>General objective 8: A modern, high performing and sustainable European Commission</p> <p>Specific Objective 8.1: The Commission's buildings and infrastructure in Luxembourg align with its policy in the building sector, as well as with the guidelines related to its modernisation, security and financial responsibility</p> <p><i>Related to spending programme(s): No</i></p>			
<p>Result indicator 8.1.1 JMO2 phase 1 moving operation completed within deadlines and budget</p> <p>Explanation: All Commission staff due to be housed in phase 1 of JMO2 moved to the new building in line with the schedule</p> <p>Source of data: OIL</p> <p>This result indicator is selected as a KPI</p>			
<p>Baseline (November 2023 (latest official planning))</p>	<p>Interim milestone (May 2026)</p>	<p>Target (6 months after delivery of building)</p>	<p>Latest known results (2025)</p>
<p>Completion of building structure works</p>	<p>Delivery of phase 1</p>	<p>Move to phase 1 of JMO2 completed</p>	<p>New planning presented by the architect in June 2025 with estimated delivery date in May 2028</p>
<p>Result indicator 8.1.2 Move out of Ariane completed within deadlines and budget</p> <p>Explanation: End of lease contract (with no possibility of an extension) ⁽³⁾</p> <p>Source of data: OIL</p>			
<p>Baseline (2025)</p>	<p>Interim milestone (Q3 2025)</p>	<p>Target (No later than May 2026)</p>	<p>Latest known results (2025)</p>
<p>Ariane occupied by EC services</p>	<p>Planification of the move completed</p>	<p>Move completed</p>	<p>OIL and DG HR were relocated to their new premises in 2025. DGT is on track to move before the end of March 2026. Progress to reconstitute the premises on time is smooth.</p>

⁽³⁾ OIL has to leave the Ariane building and will host its staff in other buildings until the move to JMO2.

Result indicator 8.1.3 JMO2 phase 2 moving operation completed within deadlines and budget

Explanation: All staff due to be housed in phase 2 of JMO2 moved to the new building in line with the schedule

Source of data: OIL

Baseline (November 2023 (latest official planning))	Interim milestone (December 2026)	Target (6 months after delivery of building)	Latest known results (2025)
Completion of building structure works	Delivery of phase 2	Move to phase 2 of JMO2 completed	New planning presented by the architect in June 2025 with estimated delivery date in May 2028

Result indicator 8.1.4 Construction of a new interinstitutional Children’s Centre (CPE VI) in the Kirchberg district within deadlines and budget

Explanation: A new building is planned to replace CPE I, which dates from 1984

Source of data: OIL

Baseline (2025)	Interim milestone (end 2027/ early 2028)	Target (2029)	Latest known results (2025)
Reception of the feasibility study from ABP	Start of construction	15-20% of the construction works completed (completion expected in 2030-31)	Revised plans (taking into account legislation on access for all) validated by DG BUDG

Result indicator 8.1.5 Full transition to dynamic collaborative space (DCS) (where applicable)

Explanation: The transition to DCS is in line with modern working methods and new ways of making better use of available office space resources

Source of data: OIL

Baseline (Q1 2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
>25% of EC staff in Luxembourg in DCS	90% staff in DCS	100% staff in DCS (except staff with specific activities, such as educators, kitchen staff, dispatchers, drivers, etc.)	35% (after partially vacating ARIA)

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Construction of JMO2 building	Completion of internal/external façade works (phase 1, phase 2 and welcome pavilion)	Before the end of 2025	Internal/external façade works (phase 1, phase 2) almost finalised. Welcome pavilion due in Q1 2027 (conception issues)
	Validation of the acceleration programme (increased number of workers on site and of payments to contractors)	End of June 2025	Awaiting the contractualization of the new deadlines (Q1 2026)
	Progression of technical and finishing work in the basement and on the upper floors (phase 1)	60% (Q4 2025)	50%
	Progression of technical and finishing work in the basement and on the upper floors (phase 2)	40% (Q4 2025)	35%
	Award of the four last tenders	Q4 2025	1 tender awarded, 2 ongoing, 1 to publish
CPE VI construction project	Agreement from the CALux on feasibility study ⁽⁴⁾	Q3 2025	Feasibility study validated by DG BUDG Calux agreement expected Q2 2026
	New pre-information note to the Budgetary Authority (requesting increased budget due to adapted plans)	Q4 2025	Expected Q3 2026 ⁽⁵⁾
CPE V Purchase option	Transfer of property to the EU Institutions (represented by EC)	Q3 2025	Closure of the credit line done, awaiting final accounting breakdown (Q2 2026) ⁽⁶⁾

⁽⁴⁾ Collège des Chefs d'administration des institutions et organes installés au Luxembourg

⁽⁵⁾ Due to delay in JMO2 (which monopolised a significant amount of human resources).

⁽⁶⁾ Delays due to administrative procedures despite EC proactive outreach.

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

Specific Objective 8.2: Good quality office space and related services are provided in Commission buildings in Luxembourg

Related to spending programme(s): No

Result indicator 8.2.1 Satisfaction with office general quality in Luxembourg

Explanation: Staff satisfaction in staff opinion survey conducted by DG HR related to the services of OIL (overall mean)

Source of data: HR Staff Opinion Survey

This result indicator is selected as a KPI

Baseline (2023)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
3.97 ⁽⁷⁾	Positive trend	Positive trend	N/A (next survey: 2026)

Result indicator 8.2.2 Satisfaction with office cleaning in Luxembourg

Explanation: Staff satisfaction in staff opinion survey conducted by DG HR related to the services of OIL (overall mean)

Source of data: HR Staff Opinion Survey

Baseline (2023)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
4.06 ⁽⁸⁾	Positive trend	Positive trend	N/A (next survey: 2026)

Result indicator 8.2.3 Commission staff satisfaction rate with the quality of office furniture

Explanation: Staff satisfaction in staff opinion survey conducted by DG HR related to the services of OIL (overall mean)

Source of data: HR Staff Opinion Survey

Baseline (2023)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
3.95 ⁽⁹⁾	Positive trend	Positive trend	N/A (next survey: 2026)

⁽⁷⁾ Scale from 1 (do not agree at all) to 5 (agree completely).

⁽⁸⁾ Scale from 1 (do not agree at all) to 5 (agree completely).

⁽⁹⁾ Scale from 1 (do not agree at all) to 5 (agree completely).

Main outputs in 2025:			
Other major outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Satisfaction with office general quality	Percentage of staff satisfaction (very satisfied + satisfied)	Positive trend	N/A (next survey: 2026)
Office cleaning quality	Average third-party audit results	Over 85% (where 100% = perfect cleaning)	N/A (next survey: 2026)

B. Performant, safe, secure and sustainable logistics services

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

Specific Objective 8.3: Office space respects the Health and Safety Rules applicable to the Commission sites in Luxembourg

Related to spending programme(s): No

Result indicator 8.3.1 Average number of fire drills per building per year

Explanation Fire drills taking place each year

Source of data: OIL

This result indicator is selected as a KPI

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
1 fire drill in each administrative building	1 fire drill in each administrative building	1 fire drill in each administrative building	1 fire drill in each administrative building (10 fire drills)
2 fire drills in each CPE building	2 fire drills in each CPE building	2 fire drills in each CPE building	2 fire drills in each CPE building (8 fire drills)

Result indicator 8.3.2 EC staff trained in first aid

Explanation: Percentage of total EC staff trained as first aider in Luxembourg

Source of data: OIL

Baseline (2024)	Interim milestone (2028)	Target (2029)	Latest known results (2025)
6.0%	≥5%	≥5% ⁽¹⁰⁾	8.3%

⁽¹⁰⁾ As per national requirements; the baseline exceeds this requirement.

Result indicator 8.3.3 EC staff trained as fire warden**Explanation:** Percentage of EC staff trained as fire warden in Luxembourg**Source of data:** OIL

Baseline (2024)	Interim milestone (2028)	Target (2029)	Latest known results (2025)
9.5%	8%	8% ⁽¹¹⁾	9.2%

Result indicator 8.3.4 Number of workplace risk analyses per year**Explanation:** Posts analysed as a fraction of total EC staff in Lux**Source of data:** OIL

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
1/3 ⁽¹²⁾	1/3	1/3	1/3

Main outputs in 2025:**Other major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Commission staff trained as first aider	Percentage of Commission staff trained as first-aiders	≥5%	8.3%
Commission staff trained as fire warden	Percentage of Commission staff trained as fire wardens	8%	9.2%
Fire drills	Average number of fire drills per building per year	1 fire drill for each administrative building 2 fire drills for each CPE building	1 fire drill for each administrative building (10 fire drills) 2 fire drills for each CPE building (8 fire drills)
Workplace risk analysis	Number of risk assessments	1/3 of all defined types of posts per year	1/3
Information on health and safety	Number of information actions on health and safety subjects	2	16 <i>OIL vous-informe</i> e-mails to concerned colleagues, mainly on fire drills and evacuations

⁽¹¹⁾ As per national requirements; the baseline exceeds this requirement.

⁽¹²⁾ In agreement with DG Human Resources (including the Medical Service), OIL has categorised all available posts at the Commission in Luxembourg in 14 types of posts. A third of these types is analysed during a given year, as requested by the Luxembourgish legislation

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

Specific Objective 8.4: Reduce the Commission's carbon footprint in Luxembourg in line with the objectives of the Greening the Commission communication, notably a climate-neutral Commission by 2030 ⁽¹³⁾

Related to spending programme(s): No

Result indicator 8.4.1 Buildings energy use

Explanation: Reduction of CO₂ emissions from energy use in buildings

Source of data: Latest approved Annual "Environmental Statement"

This result indicator is selected as a KPI

Baseline (2019)	Interim milestone (2027)	Target (2029)	Latest known results (2024)
7772 t CO ₂ ⁽¹⁴⁾	Decrease as compared to 2019	-65% (2720 t CO ₂) ⁽¹⁵⁾	2905 t CO ₂

Result indicator 8.4.2 Residual waste in tons per person

Explanation: Measured as the quantity of residual waste

Source of data: Latest approved Annual "Environmental Statement"

Baseline (2019)	Interim milestone (2025)	Target (2029)	Latest known results (2024)
0.06 t/pers	Stable	0.04 t/pers	0.024 t/pers ⁽¹⁶⁾

Result indicator 8.4.3 Sustainable transport

Explanation: % of electric and plug-in-hybrid vehicles in the official vehicle fleet

Source of data: OIL

Baseline (2019)	Interim milestone (2025)	Target (2029)	Latest known results (2024)
28%	75%	100%	69% (22/32)

⁽¹³⁾ All 'Latest known results' are based on 2024 data (the latest approved Environmental Statement)

⁽¹⁴⁾ Baseline was previously 5439 t CO₂ but has been corrected in line with the 2024 Environmental Statement.

⁽¹⁵⁾ New target for 2030 in GAAP2026 is -70% (target value: 2567 t CO₂)

⁽¹⁶⁾ New target for 2030 in GAAP2026 is -50% (target value: 0.03 t/p)

Result indicator 8.4.4 Green Public Procurement criteria in contracts

Explanation: Green procurement means purchasing products and services that cause minimal adverse environmental impact. The indicator measures how many contracts, as a ratio of total contracts signed (where relevant), contain green procurement provisions

Source of data: OIL

Baseline (2019)	Interim milestone (2026)	Target (2029)	Latest known results (2024)
71%	100% whenever possible	100% whenever possible	64% ⁽¹⁷⁾

Result indicator 8.4.5 New environment-friendly projects offered by the catering service

Explanation: Number of new projects implemented

Source of data: OIL

Baseline (2024)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
1	2	3	1

Main outputs in 2025:**Other major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2024) – Latest Environmental statement
Residual waste	Tons of residual waste per person	Stable compared to latest official results (data 2023)	Stable
Implementation of OIL mobility plan	Update of the mobility plan (minor changes) (Yes/no)	Yes	Yes
Transport services average real CO ₂ emissions	CO ₂ emissions of car fleet. (actual and not manufacturer's)	< 200 g/km (2023 baseline = 234)	202g CO ₂ /km
Organisation and/or participation in sustainable mobility campaigns	Number of campaigns	1	1
New environmentally friendly projects offered by the catering service	Number of new projects implemented	1	1

⁽¹⁷⁾ The baseline 2019 (71%) is for contracts over EUR 60K. As of 2024, reporting includes all contracts over EUR 15k. The adjusted baseline is 67% and 2024.

Output	Indicator	Target	Latest known results (situation on 31/12/2024) – Latest Environmental statement
Implementation of the Action plan for the Greening the Commission	New actions in the GAAP	>20	27 new actions defined in 2024 for GAAP 2025
Awareness-raising on biodiversity	Number of events/ actions	3	2
<p>Environmental performance in the Commission buildings in Luxembourg</p> <p>Explanation: This indicator is part of a corporate impact indicator.</p> <p>Source of data: Latest Environmental Statement (data 2023)</p>			
Improved environmental performance	Energy consumption of buildings	8.0 MWh/person	7.77 MWh/person
	Water use	10.69 m ³ /pers	10.24 m ³ /pers
	Office paper consumption	2.77 sheets/person/day	2.39 sheets/p/day
	CO ₂ emissions from buildings	0.85 t/person	0.51 t/p
	Non-hazardous waste generation	0.13 t/pers	0.095 t/pers

C.Modern, high-quality social infrastructure and services

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

Specific Objective 8.5: Offer catering services (restaurants, canteens and cafeteria facilities) that meet the needs of staff working in Luxembourg, taking into account the effective use of resources and integrating the requirements of EMAS and the Green Deal

Related to spending programme(s): No

Result indicator 8.5.1 Commission staff satisfaction rate with the provision of catering services

Explanation: Percentage of staff satisfaction in biennial staff opinion survey conducted by DG HR related to the services of OIL: (very satisfied + satisfied)

Source of data: HR Staff Opinion Survey

This result indicator is selected as a KPI

Baseline (2023)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
Cafeterias: 38% Self-service restaurants: 41% Restaurant <i>Foyer européen</i> : 66%	Continued positive trend	Continued positive trend	N/A (next survey: 2026)

Result indicator 8.5.2 Number of meals sold

Explanation: Daily average excl. *Foyer européen*

Source of data: OIL

Baseline (2024)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
771	810	970	766

Main outputs in 2025:**Other major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Staff satisfaction rate with the provision of catering services (this is a biannual survey; the latest was in 2023)	Percentage of staff satisfaction (very satisfied + satisfied)	Cafeterias: positive trend (38% in Q1/2023) Self-service restaurants: positive trend (41% in Q1/2023) Banqueting: positive trend (52% in Q1/2023) Restaurant <i>Foyer européen</i> : positive trend (66% in Q1/2023)	N/A (next survey: 2026)
Catering services in canteens and cafeterias	Daily average number of meals sold in canteens and cafeterias	850	766
Strict limitation of single use products in canteens and cafeterias	Zero single use products in cafeterias	2025	Close to 0 (clearing of remaining stocks)
Promotional actions and events in canteens and cafeterias	Number of actions organised during the year	8 (including at least 3 on greener food choices)	8 (6 events on better food, banqueting promotion, organic week)
Meetings/seminars held at <i>Foyer européen</i>	Number of meetings organised during the year	180	268

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

Specific Objective 8.6: Availability of appropriate childcare infrastructures and good quality, inclusive, attractive and up-to-date services for staff working in Luxembourg

Related to spending programme(s): No

Result indicator 8.6.1 Overall satisfaction of parents with childcare facilities as per CPE survey

Explanation: OIL relies on its own dedicated detailed CPE survey in order to capture the opinions of all parents, including the substantial population of non-EC parents

Source of data: OIL CPE Satisfaction Survey

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
89%	Keep stable	Keep stable	89%

Result indicator 8.6.2 Occupancy rate at the CPE

Explanation: The objective is to maintain the current occupancy rate (100%) and to give a place to children who fall under Priorities 1 and 2 ⁽¹⁸⁾. The calculation is based on the number of children enrolled / number of places available

Source of data: OIL

Baseline (2024)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
100%	Maintain 100%	Maintain 100%	100%

Result indicator 8.6.3 Percentage of educational staff having completed the compulsory training programme

Explanation: Number of educational staff having attended the compulsory training programme / Number of educational staff

Source of data: OIL/HR

Baseline (2024)	Interim milestone (2026)	Target (2029)	Latest known results (2025)
85%	90%	90%	84% (due to unavailability of the trainer; next training in early 2026)

⁽¹⁸⁾ https://europa.eu/centre-polyvalent-enfance-luxembourg/reglement/reglement_cpe_en.pdf

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Overall satisfaction of parents with childcare facilities	Percentage of staff satisfaction (very satisfied + satisfied)	Keep stable (89% in 2024)	89%
Training programme for educational staff	Percentage of educational staff having completed the compulsory training	85%	84
CPE organisation adapted to its current environment	Admission and implementing rules modernised	Approval of the new MODEX and Regulation by Comité du Centre Polyvalent de l'Enfance / Comité des Activités Sociales	Proposal staff representation received
Pedagogical strategy up to date with the latest educational standards	Inclusion action plan over 5 years Clear pedagogical objectives for staff	Pedagogical project gradually implemented, clear rules for inclusion policy	Implementation ongoing with clear progress in the areas of (dis)abilities, multiculturalism, gender, emotional and behavioural profiles
CPE budget adapted to the challenges over the medium and long term	Stable financial situation	Balanced budget	Continued efforts
Performant and supportive IT tool (eKidWeb)	Decreasing number of incidents, continuous improvements	Modern IT tool in line with user 's needs and expectations. Active follow up of incidents.	Rolled out

D.Business-driven digital services

General objective 8: A modern, high performing and sustainable European Commission			
Specific Objective 8.7: Level of implementation of eKibWeb/KWBO enhancements			
			Related to spending programme(s): No
Result indicator 8.7.1 Level of implementation of eKibWeb/KWBO enhancements			
Explanation: To adapt the system to support business needs, management processes and enhance efficiency			
Source of data: OIL			
This result indicator is selected as a KPI			
Baseline	Interim milestone (2025)	Target (2026)	Latest known results (2025)
N/A	All mandatory requirements implemented	All requirements implemented	Mandatory requirements implemented. Other requirements prioritised and shared with OIB as system provider for implementation
Result indicator 8.7.2 State of implementation of the CMMS to support the maintenance of the buildings in Luxembourg			
Explanation: CarlSource is adapted, buildings, equipment, and processes are integrated			
Source of data: OIL			
Baseline	Interim milestone (2025)	Target (2026)	Latest known results (2025)
N/A	Operational for one building (MERP)	Other buildings onboarded	Completed. Operational for MERP
Result indicator 8.7.3 State of Digital transformation of GEPI			
Explanation: Transformation of GEPI to support DCS and BIM, migration to Cloud			
Source of data: OIL			
Baseline	Interim milestone (2025)	Target (2029)	Latest known results (2025)
N/A	DCS implemented, Hosted in Cloud on Prem	BIM integrated	System rationalised and prepared for Cloud on Prem migration in Q1 2026

Main outputs in 2025:**Other major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
CyberSecurity risk and maturity posture of the Office	Position in the Risk-Maturity Quadrant (RMQ)	Acknowledge	Acknowledge

ANNEX 3: Draft annual accounts and financial reports

https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex3/BU DG_Annex3.html

ANNEX 4: Financial scorecard

https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex4/BUDG_Annex4.html

ANNEX 5: Materiality criteria

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

1. Qualitative criteria

The qualitative criteria OIL used to establish that it had no reservations relate to any factual event or significant weaknesses linked to the use of resources, sound financial management or legality and regularity of underlying transactions, which might:

- harm the image and reputation of the Commission,
- entail legal liability for the Commission,
- relate to serious errors in the Office’s internal control system.

Significant occurrence of errors in the underlying transactions (legality and regularity)	Ex-post controls and audits did not point out any major system weaknesses with financial impact.
Significant control system weaknesses	<p>In order to assess the significance of any weaknesses, the following factors have been taken into account by the Office:</p> <ul style="list-style-type: none"> • the nature and scope of the weakness; • the duration of the weakness; • the existence of compensatory measures (mitigating controls which reduce the impact of the weakness); • the existence of effective corrective actions to correct the weaknesses (action plans and financial corrections) which have had a measurable impact. <p>No significant control weaknesses have been identified for 2025.</p>
Non application of one or more internal control principles	The assessment of the functioning of internal control at OIL does not reveal any issues which have an impact on the declaration of assurance.
Insufficient evidence from internal control systems or audit coverage	In addition to ex-post controls and audits, OIL's exception register, AOSD reports and supervision tools ensure the extensive coverage of the activities of the Office.
Critical issues outlined by the European Court of Auditors, the Internal Audit Service or OLAF	There were no critical issues outlined by the European Court of Auditors, the Internal Audit Service or OLAF in 2025 and no critical issues pending from earlier years.
Significant reputational events	There were no significant reputational events for OIL in 2025. To reach this conclusion, OIL considered the following three

	<p>factors:</p> <ul style="list-style-type: none"> • the nature of the impact on reputation • the breadth of awareness of the event • the duration of impact on reputation
Litigations/potential litigations	No litigations or potential litigations corresponding to the materiality criteria set up by the Commission.

2. Quantitative criteria

In line with the guidelines annexed to Communication COM(2003) 28 of 21 January 2003, the Office considers that the materiality of any reservation should be subject, in quantitative terms, to a threshold of 2% of the authorised payments of the reporting year of the ABB activity concerned.

Since 2019 ⁽¹⁹⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the 'de minimis' threshold applies this year are reported in Annex 9.

⁽¹⁹⁾ Agreement of the Corporate Management Board of 30/4/2019.

ANNEX 6: Relevant Control Systems for budget implementation (RCSs)

OIL manages exclusively administrative expenditure in direct management mode. It has two RCS: administrative expenditure and revenues.

Administrative expenditure also includes administrative expenses for missions, which are reported by the service responsible for the commitment, although the payments are executed by another service, notably the PMO ⁽²⁰⁾. The executing service implements the necessary technical-level controls and submits a declaration to OIL on the compliance of these payments with the principle of sound financial management, as well as their legality and regularity. These expenses are considered to present a low level of risk and are therefore subject to a flat rate of 0.5%, as corroborated by the control results of the executing service(s). More information on the implemented controls can be found in the PMO annual activity report.

I. Administrative expenditure

Stage 1 – only for procurement

A. Planning of procurement

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
Needs not well defined (operationally and economically) and decision to procure inappropriate to meet the operational objectives	Planning of procedures is regularly reviewed and discussed at management meetings, degrees of priority are defined for tenders to be launched and adjustments to the planning made if necessary.	Coverage: All key procurement procedures (> threshold € and/or having significant impact on the objectives of OIL) are approved at management level.	Effectiveness: - Regular monitoring of procurement procedures and delays indicators - MP objectives followed through several indicators - Budget reporting - Number of projected tenders cancelled - Number of contracts discontinued due to lack of use (poor planning).
Discontinuation of the services provided due to a late	All phases of tender procedures (technical specifications, selection and	Depth (intensity): 12 months before the end of each contract,	Benefits:

⁽²⁰⁾ Type III co-delegation for which these expenses were reported by the service executing the payments until 2024.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
contracting (poor planning, late launch of the procurement procedure, lack of personnel to conduct a number of procedures simultaneously)	<p>award criteria, estimated amount of the market) are systematically approved by both the head of the finance unit and head of the operational unit.</p> <p>Increasing the use of market consultations prior to launching a procedure request.</p> <p>The current coordination with other institutions and Commission's services at the GTA0 (<i>Groupe Technique Appels d'Offres</i>) enables synergies by sharing procedures and helps to bring relevant adjustments to the overall planning.</p>	the finance unit contacts the relevant operational unit to check their needs.	<p>- reliable procurement planning avoids gaps in business continuity (nq)</p> <p>- rejection of unjustified purchases (nq)</p> <p>- avoiding double calls for tender procedures in order to avoid duplication of work and thus reducing the FTE involved by coordinating with other Commission departments and EU institutions (GTA0)(nq).</p> <p>Efficiency:</p> <p>- Average cost per tender (FTE involved).</p> <p>Economy (costs):</p> <p>- Cost of staff involved in operational and procurement units.</p> <p>(q: quantified; nq: not quantified)</p>

B. Needs assessment and definition of needs

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance with FR and Vade-mecum on procurement).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>The best offers are not submitted due to the poor definition of the tender specifications.</p> <p>Procurement needs for complex works and services designed in a way that does not facilitate the management of the contract.</p> <p>Insufficient number of tenderers or candidates responding to calls for tenders. An important reason is the lack of visibility of the contract notices, as well as of the AO OIL internet page. Another reason is the diminishing interest towards public contract due to the administrative burden.</p> <p>Risk of discontinued</p>	<p>Procurement procedures, at the exception of buildings procedures, are conducted by the central procurement sector for consistency with the FR and for quality revision of the tender documents.</p> <p>All the specifications are verified so as to avoid technical requirements drafted in a too restrictive way.</p> <p>a) Application of best practice by obtaining technical specifications for identical calls for tenders from other DGs and/or other institutions.</p> <p>b) Controls by AOSD (supervision and approval of specifications within the operational units)</p> <p>c) Additional supervisory verification by the finance unit (sector Contracts and Calls for Tenders mainly), in close cooperation with the operational units).</p>	<p>Coverage Procurement procedures conducted by central procurement sector.</p> <p>Tender specifications submitted by the operational units entirely checked.</p> <p>Depth (intensity): Determined by the amount and/or the impact on the operational objectives pursued.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Number of procedures and contracts signed - Number of 'open' or procedures where only one or no offers were received. - Number of negative GAMA ⁽²¹⁾ opinions - Recommendations from ECA, IAS - Register of exceptions - Anti-fraud indicators (e.g. OLAF or IDOC investigations opened). <p>Benefits:</p> <ul style="list-style-type: none"> - Increased competition and value for money (q) - legal certainty (nq) - litigations avoided (nq) - risk of cancellation of a tender limited (nq). <p>Efficiency:</p> <ul style="list-style-type: none"> - Estimated average cost of a procurement procedure. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of cost of staff involved from operational units and procurement sector. <p>(q: quantified; nq: not quantified)</p>

(21) Groupe d'Analyse des Marchés Administratifs.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
services resulting from procurement procedure.	<p>For low-value markets, more suppliers than required by the norms are consulted.</p> <p>For all new calls for tenders, the options for the use of a negotiated procedure (to increase the chance of success) is examined and tender documents are actively revised to simplify them.</p> <p>Systematic alternative publication for all procedures, through social media (LinkedIn account), Chambers of Commerce of the regions' countries, trade associations, the Enterprise Europe Network, etc.</p>		

C. Selection of the offer and evaluation

Main control objectives: Effectiveness, efficiency and economy; Legality and regularity (compliance with FR and Vade-mecum on procurement); Fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
The most economically advantageous offer not being	For all tenders above the threshold, opening and evaluation	Coverage: - All procurement procedures, whatever their	Effectiveness: - Procurement reporting (status of procedures) - Number of unsuccessful

<p>selected, due to a biased, inaccurate or unfair evaluation process.</p> <p>Risk of fraud, unequal treatment of tenderers, legal action, financial penalties or bad reputation resulting from unethical behaviour, breach of confidentiality rules or non-compliance rules with the procurement rules.</p>	<p>committees are systematically appointed and include an external member from other DGs or institutions.</p> <p>Members of opening and evaluation committees sign a declaration of absence of conflict of interest and are aware of their obligations and are reminded by the finance unit of the key procedural steps, in order to reduce the risk of contest by tenderers; systematic measures are being taken to ensure confidentiality as to ongoing procedures, including for low value procurement.</p> <p>Evaluation is based exclusively on the criteria set out in the tender specifications.</p> <p>Training for staff involved in procurement.</p> <p>Central services are consulted for advice, including the legal service if necessary.</p> <p>Tenders above the threshold are notified to GAMA.</p>	<p>amount, are verified from a technical and procedural angle.</p> <p>-Risk-based sampling combined with random sampling done by the GAMA group.</p> <p>Depth (intensity): All underlying documentation is checked.</p>	<p>procurement procedures</p> <ul style="list-style-type: none"> - Number of negative GAMA opinions - Register of exceptions - Anti-fraud indicators - Number of 'valid' complaints or litigation cases filed. <p>Benefits:</p> <ul style="list-style-type: none"> - Increased legal certainty (nq); - Compliance with FR and vade-mecum on procurement (nq); - Difference between the most onerous offer and the selected one (q) - Potential irregularities/ inefficiencies prevented (nq) - Risk of fraud or litigation reduced (nq). <p>Efficiency:</p> <ul style="list-style-type: none"> - Average cost of a tendering procedure; - Recommendations from ECA, IAS. <p>Economy (costs):</p> <ul style="list-style-type: none"> - OIL is a member of the GAMA group (1 person – part of his time) - Participation in the meeting of officers from operational and procurement units for sampled files. <p>(q: quantified; nq: not quantified)</p>
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	After sampling or on request of the authorizing officer the consultative GAMA committee provides an opinion as to the compliance with FR.		
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Stage 2 – All financial transactions

Expenditure implementation (commitment, validation authorisation and payment of expenditure)

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract; legality and regularity (compliance with FR), fraud prevention and detection, safeguarding of assets

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>The products, services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract (L&R and SFM).</p> <p>Inefficient management of funds (SFM) including late reinforcement of existing budgetary commitment.</p> <p>Inaccurate reporting leading to wrong management decisions.</p>	<p>All transactions (payments and commitments) are controlled based on financial procedures in place.</p> <p>Delegations of powers (AOSD, CAF ...) are documented and updated.</p> <p>Operational and financial checks are performed in accordance with the financial circuits (four eyes principles). Specialized training sessions are organized to reinforce the quality of financial files.</p> <p>OIL applies additional guidelines to support the CAF process including quality checks for</p>	<p>Coverage: All transactions (payments and commitments) are controlled based on financial procedures in place.</p> <p>Depth (intensity): Determined by the amount and/or impact on the operational objectives (complexity of services, studies or works, technical equipment, received etc...) as defined in the risk register.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - % of payments handled outside contractual delays - Value of late interest payments - Average time to pay - Budget reporting - ECA's DAS recommendations - IAS recommendations - % of a posteriori payments - AOSD reports. <p>Benefits:</p> <ul style="list-style-type: none"> - Errors, frauds and potential litigations prevented or minimized (nq) - Sound financial management and respect of contractual deadlines (q) - Accounting errors identified and corrected at an early stage (q). <p>Efficiency:</p> <ul style="list-style-type: none"> - Time-to-payment - Late interest payment and damages paid (by the Commission).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
	<p>the most complex contracts.</p> <p>Controls embedded in the IT applications (ABAC SAM) for budgetary commitments</p>		<p>Economy (costs):</p> <ul style="list-style-type: none"> - estimation of cost of staff involved. <p>(q: quantified; nq: not quantified)</p>
<p>Safeguarding of assets not properly ensured (lost, stolen or written off)</p>	<p>Regular tracking exercises.</p> <p>Supplementary controls are embedded in the IT application (ABAC SAM) for assets.</p> <p>Accounting controls on assets.</p>	<p>Coverage: all assets checked every three years (3 yearly inventory), based on the inventory regulation (Règlement d'inventaire).</p> <p>Depth (intensity): Include access to underlying documentation.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Percentage of non-located assets. <p>Benefits:</p> <ul style="list-style-type: none"> - EC property safeguarded (nq). <p>Efficiency:</p> <ul style="list-style-type: none"> - Tracking rate. <p>Economy (costs):</p> <ul style="list-style-type: none"> - estimation of cost of staff involved: + The team responsible for the inventory + The accounting staff. <p>(q: quantified; nq: not quantified)</p>

Stage 3 - Supervisory measures

Main control objectives: legality and regularity (FR, ICF...), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (the three E's)
<p>Reliability of reporting not ensured (decisions made on the basis of erroneous information and data).</p> <p>Sound financial management aspects not adequately monitored.</p> <p>Internal control systems not well defined or applied (internal control framework not correctly implemented): risks not well identified and/or correctly managed.</p> <p>Risk of litigations and reputational damage due to non-compliance with rules in force (FR, accounting).</p> <p>Risks of errors not prevented, detected or</p>	<p>Supervisory checks on the management of contracts and related financial transactions by quality cells, under the supervision of AOS.</p> <p>AOSD reports issued every six months, including SFM aspects: financial data submitted by the financial unit and controls by financial correspondents.</p> <p>Register of exceptions, open audit recommendations are analysed, registered and actions taken to address weaknesses.</p> <p>Internal procedures regularly updated.</p> <p>Compliance with Internal Control Framework monitored regularly, risk management performed and risk register implemented (mitigating measures).</p>	<p>Coverage: Any item or transaction (if applicable).</p> <p>Depth (intensity): Controls foreseen in the instructions from central services or in the decision of the Offices (governance aspects).</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - % of AOSD reports awaited - % of audit recommendations implemented on time - % of a posteriori payments - Number of IC principles not fully compliant or ineffective - Anti fraud indicators (e.g. OLAF or IDOC investigations opened) - Risk assessment results and related mitigated actions. <p>Benefits:</p> <ul style="list-style-type: none"> - issues are addressed and followed-up (nq); - Processes and procedures improved (nq); - Continuous improvement of the internal control system (nq); - Contributes to the reasonable assurance (nq); - Issues are followed up and addressed (nq);

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (the three E's)
corrected by ex-ante control.	<p>Anti-fraud strategy and related anti-fraud controls.</p> <p>Quality of reporting assessed (feedback from management board and Commissioner analysed and correction done if needed) three times per year: MAPF, MP, AAR mid-term review.</p>		<ul style="list-style-type: none"> - Processes and procedures improved (nq); - Amounts detected associated with fraud & error (q); - Deterrents & systematic weaknesses corrected (nq). <p>Efficiency:</p> <ul style="list-style-type: none"> - Costs of the ex-post controls and supervisory measures with respect to the 'benefits'; - Average cost of an ex-post control. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of cost of staff involved (q: quantified; nq: not quantified).
<p>Risk of litigations and reputational damage due to non-compliance with rules in force (FR, accounting)</p> <p>Risks of errors not prevented, detected or corrected by ex-ante control</p>	Ex-post controls cover a representative sample of financial transactions and purchasing procedures.	<p>Coverage:</p> <p>Two samples selected by ex-post, one risk based (50%) and one random (50%)</p> <p>Depth:</p> <p>Look for any systemic problem in the purchasing procedure and in the financial</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Number of significant errors highlighted by EPC (errors at level 5) <p>Benefits:</p> <ul style="list-style-type: none"> - Correction of errors and continuous improvement of the internal control system (nq); - Deterrent & systematic

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost- Effectiveness indicators (the three E's)
		transaction procedure	<p>weaknesses corrected (nq); - Operational and financial objectives attained, instructions and policies set up by central services adequately followed, sound internal control environment.</p> <p>Efficiency: - % of the execution of the annual ex-post control programme - % of errors vs total checked.</p> <p>Economy (costs): - Estimation of cost of staff involved (mainly management staff).</p> <p>(q: quantified; nq: not quantified)</p>

II. Revenues

Due to the nature of its activities and its interinstitutional role, the Office recovers allocated revenue from other institutions/equivalent bodies and from the users of various services. The types of revenue are generated through the sub-letting of property, the provision of office supplies and furniture, catering services and the Interinstitutional Children's Centre (CPE).

Stage 1. Planning

Main control objectives: Effectiveness, efficiency and economy, legality and regularity (compliance)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>Recognition of the revenues is not done at the right moment (e.g. when they become due, when the ownership is transferred, when they become certain) or not for the right amount.</p> <p>Failure to notify the debtor through a pre-information letter or dispute from the debtor of the pre-information letter.</p> <p>Failure/ oversight to initiate the Recovery Order transaction.</p>	<p>Follow up of the recoveries for the interinstitutional budget (CPE and Foyer) and CAS subventions.</p> <p>Separate circuit and controls implemented for the catering activities – Delegated accountant, OSCAR and CIEL software.</p> <p>Timely and accurate follow up of the SLAs and contracts which give rights to recoveries.</p>	<p>Coverage: All recovery orders or recoveries for catering activities.</p> <p>Depth (intensity): Intensive controls including check of underlying documentation.</p>	<p>Effectiveness: - Regular monitoring of the cashing of the recoveries; - Budget reporting.</p> <p>Benefits: - Exhaustiveness of recoveries (q); - Less revenues cashed in with delays (q); - Error and fraud minimized (nq).</p> <p>Efficiency: - MP objectives followed through several indicators.</p> <p>Economy (costs): - Estimation of cost of staff involved in the recovery of revenue.</p> <p>(q: quantified; nq: not quantified)</p>

Stage 2 - Financial transactions

Main control objectives: Ensuring that the implementation of the contract is compliant with the signed contract; legality and regularity (compliance with FR and with the contract signed), fraud prevention and detection, safeguarding of assets

Effectiveness, efficiency and economy, legality and regularity (compliance with FR).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>Risk that counterparties do not pay or do not pay in time</p> <p>Risk of bad reputation due to non-compliance with rules in force (FR, accounting)</p> <p>Risk of mismanagement of cash income (specifically for catering activities)</p>	<p>Budget reporting includes revenue operations.</p> <p>A specific procedure for the recovery orders, encompassing all the specific cases managed by OIL: same level of controls and reporting as for expenditure. Recovery orders delays are followed up, on the basis of BO reports and quarterly reporting. Recovery orders exceptions kept in the register of exceptions. AOSD reports on financial matters include Recovery Orders. Specific procedures for the management and reporting of cash processes.</p> <p>Offsetting of unpaid recoveries with the amounts of invoices to be paid.</p>	<p>Coverage: All recovery orders or recoveries for catering activities.</p> <p>Depth (intensity): Intensive controls including check of underlying documentation.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Amount of revenue generated - Reports by the catering controller - ECA and IAS audit recommendations - Register of exceptions - AOSD reports. <p>Benefits:</p> <ul style="list-style-type: none"> - Maximisation of amount of the revenue generated (q) - Less revenues cashed in with delays (q) - Error and fraud minimized (nq). <p>Efficiency:</p> <ul style="list-style-type: none"> - Percentage of outstanding recovery orders - Error detected by ex-post control on the revenue operations. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of cost of staff involved in the recovery of revenue. <p>(q: quantified; nq: not quantified)</p>

Stage 3. Supervisory measures

Main control objectives: legality and regularity (FR, ICF), detection and correction of weaknesses

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (the three E's)
<p>The ex-ante controls fail to prevent, detect and correct negligence, irregularities, errors, losses or attempted fraud.</p>	<p>Ex-post control strategy ("surveillance" performed by independent staff not involved in the operational and financial circuits): carry out desk-reviews of a representative sample of operations to determine effectiveness of ex-ante controls (+ consider ex-post findings for feedback and improving the ex-ante controls)</p> <p>Recommended: to be able to serve multiple purposes (e.g. overall assurance, largest corrections), consider having at least 2 segments in the sampling, respectively random/representative and risk-based (for 'complex' transactions)</p> <p>If error rate over tolerable threshold, control a risk-based sample to lower the residual error rate below the tolerable threshold.</p>	<p>Coverage:</p> <ul style="list-style-type: none"> • Representative sample: random sample sufficiently representative to draw valid management conclusions • Risk-based sample, determined in accordance with the selected risk criteria, aimed to maximise error correction (either higher amounts or expected error rate). <p>Depth:</p> <p>Desk review of all underlying elements and documents.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - % of the execution of the annual ex-post control programme - number of significant errors highlighted by EPC (errors at level 5). <p>Benefits:</p> <ul style="list-style-type: none"> - Budget value of the errors, detected by the supervisors, which have actually been corrected. <p>Efficiency:</p> <ul style="list-style-type: none"> - % of errors vs total checked. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of cost of staff involved in the supervision strategy (which may include missions and/or contracted services). <p>(q: quantified; nq: not quantified)</p>

ANNEX 7: Specific annexes related to "financial management"

A. Financial Management in OIL – Complementary information content:

Financial overview ⁽²²⁾

	Commitment appropriations	Commitments made	%	Payment appropriations	Payments made	%	NEI, e.g. Revenues, Assets, OBS ((in)tangible or financial assets & liabilities)
Budget appropriations (own credits and co-delegated or sub-delegated credits)	109.047.991,23	108.559.850,66	100	138.992.648,85	110.665.131,40	80	
Appropriations from internally assigned revenue	12.634.835,60	2.794.693,15	22	12.938.036,96	2.832.358,17	22	
Appropriations from externally assigned revenue	10.241.825,31	4.442.091,72	43	10.859.001,89	3.603.857,41	33	
Total (OIL's budget)	131.924.652,14	115.796.635,53	88	162.789.687,7	117.100.677,63	72	
Activities	Revenues						
Catering	2.499.340,04						
Total (Activities)							
TOTAL (OIL's budget + activities)							
Property plant and equipment							432.412.861,46
Other significant disclosures							-500.025.735,97

⁽²²⁾ Amounts provided by DB BUDG in dashboard version of 13.03.2026.

Additional information on co-delegation mechanisms

The activities concerned by a co-delegation mechanism (type II) were recurrent tasks delegated to PMO ⁽²³⁾ for the payment of salaries and mobility subsidies to staff. In addition, OIL co-delegated to DG HR the budget for the interim staff (excluding budget for CPE and catering interim staff, which is managed by OIL), training and guarding of buildings, and to DIGIT the budget for the IT infrastructure and ICT support. Moreover, OIL gave a co-delegation to OIB in the context of the synergies and efficiencies projects OIL-OIB, in particular for the development of the eKidWeb application.

A co-delegation type III (payments only) was given to PMO for the payment of missions.

In 2025, administrative expenses related to missions are reported by the service responsible for the commitment, although the payments were executed by another service, notably the PMO ⁽²⁴⁾, which, until 2024, also reported the corresponding expenditure. This new reporting arrangement was introduced in the context of data rationalisation linked to the implementation of the Commission’s new IT accounting system. In 2025, these expenses represented 0.07% of OIL’s total payments.

Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ⁽²⁵⁾ aimed at the prevention, detection and correction ⁽²⁶⁾ of fraud

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

Source of data: OIL’s annual activity report, OIL’s anti-fraud strategy, OLAF reporting

Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)
Four actions out of seven completed	100% of due actions implemented each year	Six actions out of seven completed

⁽²³⁾ Office for the Administration and Payment of Individual Entitlements.

⁽²⁴⁾ Type III co-delegation.

⁽²⁵⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – ‘the CAFS Communication’; Communication from the Commission "Commission Anti-Fraud Strategy Action plan – revision 2023" [COM\(2023\) 405](#) of 11 July 2023 – “the Communication on the 2023 revision” – and the accompanying revised action plan, [SWD\(2023\) 245](#)– “the revised Action Plan”.

⁽²⁶⁾ Correction of fraud is an umbrella term, which refers in particular to the recovery of amounts unduly spent and to administrative sanctions.

Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Update the service's anti-fraud strategy and its action plan	OIL's anti-fraud strategy and its action plan adopted	completed	completed
Organise training sessions for OIL staff on antifraud issues relevant for OIL	Number of training sessions	1/ year	completed
Raise fraud/ ethics awareness of OIL staff through specific information published on OIL's intranet (ad-hoc news, OLAF and IDOC annual reports, other anti-fraud documents, training actions)	Number of fraud-/ ethics-awareness news items published	3/ year	completed
Reporting on the follow-up of the financial and administrative recommendations issued by OLAF	Percentage of OLAF financial and administrative recommendations followed-up	100%	N/A

B. Compulsory for all departments:

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

1. Reports from Authorising Officers by sub-delegation (AOSDs);
2. the contribution by the Head of Unit in charge of Risk Management and Internal Control (RMIC), including the results of internal control monitoring at OIL level;
3. the reports of the ex-post controls;
4. the reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (FR art.92.3);
5. the observations and recommendations reported by the Internal Audit Service (IAS);
6. the observations and recommendations reported by the European Court of Auditors (ECA).

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

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

- 1) cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3) – no such cases for the department
- 2) cases of "confirmation of instructions" (FR art 92.3) – no such cases for the department
- 3) cases of financing not linked to costs (FR art 125.3) – no such cases for the department
- 4) Financial Framework Partnerships >4 years (FR art 131.4) – no such cases for the department
- 5) cases of flat-rates >7% for funding indirect costs (FR art 184.6) – no such cases for the department
- 6) derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation – no such cases for the department
- 7) cases of financial support to third parties >EUR 60 000 (FR art 207) – no such cases for the department
- 8) cases of non-financial donations provided in the form of services, supplies or works (FR art 244.3) – no such cases for the department

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

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

- Overview of OIL's estimated cost of controls at Commission (EC) level
The absolute values are presented in EUR

OIL	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Administrative expenditure	3.081.622,00 €	117.100.677,63 €	2,63%	73.040,00 €	68.991.767,83 €	0,11%	3.154.662,00 €	2,69%
OVERALL total estimated cost of control at EC level for expenditure	3.081.622,00 €	117.100.677,63 €	2,63%	73.040,00 €	68.991.767,83 €	0,11%	3.154.662,00 €	2,69%

NON-EXPENDITURE ITEMS ****

OIL	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related amounts	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Only applicable for DGs with non-expenditure items								
Catering - payments	261.748,00 €	2.617.832,66 €	10,00%	- €	- €	N/A	261.748,00 €	10,00%
Catering - revenue	144.445,00 €	2.499.340,04 €	5,78%	4.565,00 €	56.826,04 €	8,03%	149.010,00 €	5,96%
	- €	- €	N/A	- €	- €	N/A	- €	N/A
Revenue - SUMMA	276.779,00 €	10.984.474,93 €	2,52%	9.130,00 €	3.378.717,06 €	0,27%	285.909,00 €	2,60%

Details about the estimated cost of the control activities provided by the Research Executive Agency (REA), are reported in the Annual activity report of REA.

Details of the estimated cost of the control activities related to payments for missions executed by PMO are reported in their respective annual activity report.

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

One 'Very Important' recommendation, issued by IAS in December 2023 concerning the management of large-scale building projects involving works, was closed in 2025. It concerned the approach and procurement activities linked to the management of large-scale building projects i.e. the requirement of having systematically documented the negotiation sessions and the limits (mandate) to ensure transparency of the procedure for building contracts while taking appropriate confidentiality safeguards, as necessary. It calls for a strengthening of the definition of the key concept 'structural renovation', the early identification of clients' needs, the monitoring and reporting of progress to senior management, and the competitiveness of procurement methods.

OIL has three 'Very Important' recommendations, issued by IAS in November 2025 concerning the management of childcare services. These concern:

- improving the IT controls on project management and IT security of e-KidWeb (e.g. formalising a procedure for access management, awareness raising for OIL users and improved logging and monitoring practices);
- improving the CPE budget and cost allocation processes (e.g. analysis of the current contribution model, simulations of alternative fees structures);
- reviewing the legal basis of oversight committees and ensuring a comprehensive overview of all agreements with clients (e.g. proposed update of rules for admission, involvement of other institutions).

In conclusion, OIL in its assessment of its internal control system considers that the control systems are effective and function as intended, but some improvements are needed in relation to the minor deficiencies identified in the audit recommendations. The improvements and remedial measures implemented or envisaged are those detailed in the action plan agreed between OIB, OIL and the IAS.

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

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

Table X: Estimated risk at payment and at closure

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

DG OIL	Payments made (2025;MEUR)	minus new prefinancing [plus retentions made] (in 2025;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2025;MEUR)	Relevant expenditure (for 2025;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2025;MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC; %)	Estimated future corrections [and deductions] (for 2025;MEUR)	Estimated risk at Closure (2025;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
RCS 1 – Administrative expenditure	117,10	0,00	0,00	117,10	0,50% - 0,50%	0,59 - 0,59	0,00% - 0,00%	0,00 - 0,00	0,59 - 0,59
DG total	117,10	0,00	0,00	117,10		0,59 - 0,59	0,00% - 0,00%	0,00 - 0,00	0,59 - 0,59
					Overall risk at payment in %	0,50% - 0,50% (7) / (5)		Overall risk at closure in %	0,50% - 0,50% (10) / (5)

RCS 1 (Administrative expenditure) includes administrative expenses related to missions previously reported by the PMO. More information can be found in Annexes 6 and 7.

Notes to the table X

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the total.

(2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.

In all cases of Co-Delegations (Internal Rules Article 3), "payments made" are reported by the Delegated departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-SubDelegations.

Retentions: in Cohesion, the 10% retention applied during the year.

(4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption').

Retentions: in Cohesion, the retentions released during the year by the Commission.

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out [& adds the retentions made], and adds the pre-financing actually cleared [& subtracts the retentions released; and any deductions of *expenditure made by MS*] during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

(6) In this column, we disclose the detected error rates or equivalent estimates.

For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (*e.g. administrative expenditure*), the rate which should be used is 0.5% as a conservative estimate, unless the department has a more precise estimate based on evidence.

(8) There were no corrective measures further to ex-post controls over the last 3 years.

B. Reservations

None for OIL.

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

Human Resource management

Objective: OIL employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities			
Indicator 1: Percentage of female middle managers			
Source of data: SYSPER			
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
33%	Maintain 3 or 4 out of 7 Head of Unit posts	43% (3 out of 7 Head of Unit posts)	
Indicator 2: Staff engagement index			
Source of data: Commission staff survey (2025)			
Baseline (2023)	Target ⁽²⁷⁾ (2029)	Latest known results ⁽²⁸⁾ (situation on 31/12/2025)	
66%	Increase	New staff engagement index (2025): 79% Old staff engagement index (2023): 0 percentage points	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Organise a general assembly	Y/ N	Y	N ⁽²⁹⁾

⁽²⁷⁾ The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results).

⁽²⁸⁾ A new method of measuring staff engagement was introduced in 2025. The new Staff Engagement Index provides a more comprehensive view of staff engagement covering purpose, pride and motivation, autonomy and growth and collaboration and trust. The old Staff Engagement Index, which focused more on job content and relations with immediate colleagues and manager, will be used exclusively for comparisons with past data.

⁽²⁹⁾ No general assembly was held due to changes in the Head of Service.

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Organisation of technical and specific training	Learning and development budget execution rate	90%	78% ⁽³⁰⁾
Gender balance	% of female non-management ADs and FG IV CAs	remains 45-55%	52%

Digital transformation and data management

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

Indicator 1: Digital Culture: % of statutory staff that has completed at least one IT training course ⁽³¹⁾

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
23%	20%	25%	13%

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

Source of data: Digital Commission Dashboard

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
80%	100%	100%	83%

⁽³⁰⁾ The target was not reached due to: (1) 4-year ceiling of expenses for training already consumed (and no framework contract in Luxembourg); (2) costs savings for certain team-building events, and; (3) postponement of some training programmes to 2026 due to other priorities.

⁽³¹⁾ This KPI will be accompanied by an informative package that will be shared in AAR templates on a yearly basis. The package will include: (i) link to implementing guidelines – list of training courses available in EU Learn; and (ii) dedicated instructions on how to register a new training course in EU Learn (when this is organised at DG level directly by the DG), in order to record the actual number of participants and sessions.

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

Source of data: OIL

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
Basic to developing	established	advanced	between basic and developing

Indicator 4: Compliance indicator ⁽³²⁾: percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years.

Source of data: OIL

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
68%	>90%	100%	90%

Main outputs in 2025:

Digital transformation

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
S01: Digital Culture	Regular training sessions on Microsoft Teams given in French to OIL staff or number of articles published in French on specific Microsoft Teams or SharePoint topics.	10	- 7 training sessions given to OIL staff - 29 articles + 6 news published
S03: Business-Driven digital transformation	Business process analysis performed for the core information systems (GEPI, Cares, eKidWeb)	100%	100%
S04: Seamless Digital Environment	Cloud migration completion rate	100%	83%

⁽³²⁾ The compliance indicator is calculated with a 50% weight attributed to the following two values: first, the number of public records with a publication date within the last 2 years / public records of the department. Second, the percentage of staff in the department who have attended data protection awareness-raising activities”

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
	Dedicated IT Project Manager in charge of portfolio management	1	1
S05: Green, resilient and secure infrastructure	Updated security plans	100%	100%
	Access Management processes established at the DG-level	1	1
	Privileged Access Management (PAM) and Secure Account Management (SAM) implemented for OIL core information system (GEPI)	80%	80%
	Performing Static and Dynamic Application Security Testing (Vulnerability management) for GEPI	1	1
Data protection			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Raise staff awareness on data protection compliance	Percentage of staff attending at least one awareness-raising activity on data protection compliance	85%	90% ⁽³³⁾

⁽³³⁾ This is the cumulative figure as from 2022.

Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission			
Indicator: % reduction in emissions from staff professional travel (t CO ₂ eq).			
Source of data: Qlick Sense ⁽³⁴⁾			
Baseline (2019)	Target (2030)	Latest known results (situation on 31/12/2024) ⁽³⁵⁾	
16.72t CO ₂ eq	Keep stable ⁽³⁶⁾	14.25t CO ₂ eq (-15%) ⁽³⁷⁾	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Actions to reduce emissions from staff missions	Number of actions to reduce emissions from staff emissions	1	1
OIL staff awareness actions	Number of OIL staff awareness actions in line with EMAS/greening corporate campaigns	1	1

⁽³⁴⁾ As of 2025 emission from professional travel is measured through the Qlik Sense dashboard, hence the baseline has been changed to reflect the new tool.

⁽³⁵⁾ 'Latest known results' are based on 2024 data (the latest approved Environmental Statement)

⁽³⁶⁾ No further target is planned for OIL given the already very limited amount of its emissions (less than 0.02% of total EC emissions) and the consequent restricted impact of further reductions.

⁽³⁷⁾ Emissions from cars without drivers is not included because there is no baseline for this category in 2019.

ANNEX 11: Implementation through non-EU entrusted entities ⁽³⁸⁾ and/or through EU Trust Funds

Not applicable

⁽³⁸⁾ Implementing partners other than EU institutions or Union bodies.

ANNEX 12: EAMR of the Union Delegations

Not applicable

ANNEX 13: Decentralised agencies and other Union bodies

Not applicable

ANNEX 14: Reporting on the Recovery and Resilience Facility

Not applicable