

Annual Activity Report 2025

annexes

DIRECTORATE-GENERAL COMMUNICATION

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

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

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.

This declaration is made on the basis of the information available to me at the time of signature, including the assurance provided by my predecessor in her handover and in her AOSD's declaration covering the period from 1 January to 31 December 2025.

Brussels, 1 April 2026

(e-signed)

Sylvain Hubert

(Director for Communication supporting services)

⁽¹⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

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

Specific Objective 8.1: DG COMM provides the President and the College with high-quality communication products, services and advice, including information on developments at national and local levels relevant for shaping Commission initiatives.

Result indicator 8.1.1 EC visibility & media tonality index

Explanation: This is compound communication indicator on the Mentions of EC relevant topics across digital media ⁽²⁾ with positive media tonality towards EC ⁽³⁾

Source of data: Media monitoring tools (COMM A.3) and digital media listening tools (COMMA.1)

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
51	>51	>51	52

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Press Materials	Number of visitors to the Press Corner website per year (Millions)	2.5	6.3
European Broadcasting Service (EBS)	Number of hours of transmission	1 750	2 128 ⁽⁴⁾
Corporate communication campaigns	EU Citizens Reached (Millions)	340	311
Political reporting	Number of political reports	2 700	2 701
Organising visits of the Members of College	Number of visits organised	700 ⁽⁵⁾	875

⁽²⁾ The Mentions of EC relevant topics are gathered through a social media listening platform to monitor all mentions of selected queries and keywords across online news, forums, blogs, and social media. Topics such as 'European Commission', 'European Union', 'President', and 'Commissioners' are cross-referenced with carefully constructed search queries based on key political themes, institutional priorities and emerging issues relevant to the European Commission and the broader EU context.

⁽³⁾ Positive media tonality reflects support for the Commission's actions and proposals and perceptions of their concrete outcomes, as well as a positive reception of declarations and remarks made by members of the College. It covers commentary by media, Member States, and other stakeholders and is impacted by Commission policies, major external events and Commission responses to them, as well as the Commission's external communication.

⁽⁴⁾ Audiovisual services covered more missions abroad for commissioners and transmitted more events on EBS.

⁽⁵⁾ Target is established on the basis of historic data from last three years. However, DG COMM does not control the rhythm of visits which is volatile and varies with political agenda of the College.

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

Specific Objective 8.2: DG COMM steers Commission services to develop communication activities and products consistent and coherent with its communication strategy and objectives, including through integrated communication planning on Commission priorities.

Result indicator 8.2.1 Domain leadership index

Explanation: This is compound communication indicator combining Joint communication plans ⁽⁶⁾ and public feeling of being informed of EU ⁽⁷⁾

Source of data: COMM.02 statistics and Eurobarometer

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
63	Increase	Increase	64

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Communication Plans	Number of Communication Plans	15	39
Web presence	Total number of visits to European Commission and European Union core web sites (Millions)	40	49 ⁽⁸⁾
Social media communication	Total number of impressions and video views resulting from social media activities (including organic posts, content creator ('influencer') collaborations, paid campaigns content)	1.68 billion	2.22 billion ⁽⁹⁾

⁽⁶⁾ Joint Communication plans targeting specific themes implemented in cooperation between DG COMM and policy DGs.

⁽⁷⁾ Percentage of citizens who feel informed about EU matters, surveyed in the standard Eurobarometer.

⁽⁸⁾ With the international developments, such as in Ukraine, Greenland, sanctions, made the content more relevant, and the valuable content drove high traffic to the website, as the sites are trustworthy sources on many topics.

⁽⁹⁾ Impressions and video views on social media show strong variability depending on many factors. In 2025, the strong performance was driven notably by a surge in video view count across the Social Media Network, as well as by paid campaign impressions on central accounts. Strong news relevance lifted organic performance as well - for example with 40 million extra impressions from just three posts on the DSA, US travel restrictions, and the common charger.

General objective 5: Protecting our democracy, upholding our values

Specific Objective 5.1: DG COMM steers the Commission’s engagement with citizens. It develops citizens’ engagement activities, also in partnership with national and local authorities, and fosters citizens’ participation in the design of EU policies.

Result indicator 5.1.1 Public engagement index

Explanation: This is compound communication indicator combining policy dialogues with citizens and engagement reach

Source of data: COMM statistics

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
63	Increase	Increase	72

Main outputs in 2025:

Other major outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Local engagement	Number of attendees to events organised by EUROPE DIRECTs and EU Local Councillors per year	400 000	670 499 ⁽¹⁰⁾
Citizens Panels	Number of Citizens' Panels per year (co-organised with policy DGs)	2	2
Citizens Panels	Number of online debates on the Citizens' Engagement Platform	5	5
Visitors to Commission Visitors' Centre and Experience Europe	Total number of visitors to Commission Visitors' Centre and Experience Europe per year	89 000	89 156

⁽¹⁰⁾ The centres have increased digital activity, hybrid and online formats scale better than expected and promotion across EU networks and partners generates broader figures. The exceeding the target reflects successful outreach.

ANNEX 3: Draft annual accounts and financial reports

See Annex 3 at the following link.: [Qlik Sense Mashup](#)

ANNEX 4: Financial scorecard

The transition in 2025 to the Commission's new accounting system, SUMMA, has required the adjustment to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first part of the year. In the case of DG COMM, this has resulted in lower performances for the timely payments. Late payments during the first quarter were in most cases due to issues in SUMMA and accounted for 54.9% of all late payments and 35.3% of the total amount of late payments.

Furthermore, due to unclarity with regard to the encoding of contractual payment delays in SUMMA, an important number of payments was encoded with incorrect contractual payment delays. Accounting wise it is not possible to correct in SUMMA payments flagged as late by the reporting tool but within contractual payment delays. Hence the figure below of 91% timely payments is understated. With correct contractual payment delays, the timely payments go up to 94.6%, an increase of 3.6% compared to the reported figures.

See Annex 4 at the following link.: [Qlik Sense Mashup](#)

ANNEX 5: Materiality criteria

One of the five internal control objectives defined in the Financial Regulation (Art. 36.2) is legality and regularity. In the context of this objective, the Authorising Officer by Delegation needs to define specific management targets and needs to have objective criteria for determining which weaknesses should be subject to a formal reservation to her declaration (cf. Financial Regulation Art. 74.9).

For DG COMM, the **materiality** of residual weaknesses identified (i.e., 'net' after mitigating and corrective measures have been taken) is assessed based on qualitative and/or quantitative criteria, in line with the Instructions for the preparation of the Annual Activity Report. The materiality criteria are defined for each significant budget area in coherence with the Control system based on the differentiation between Procurements and Grants.

The **qualitative assessment** includes an analysis of the causes and the types of errors (including whether they are repetitive and/or systemic) to conclude on the nature, scope and reputational impact of the weaknesses identified, as well as the verification of existence of compensatory measures (mitigating controls which reduce the impact of the weakness) and effective corrective actions. This may refer to significant control system weaknesses or critical issues reported by the authorising officers by sub-delegation, the European Court of Auditors, the Internal Audit Service, the DG Budget and the European Anti-Fraud Office. The **quantitative assessment** aims at estimating any financial impact ('amount at risk') resulting from the errors detected. As regards legality and regularity, the weakness is considered material if the estimated error rate (related to authorised financial operations not complying with the contractual or regulatory provisions) exceeds the materiality threshold of 2% of total annual expenditure.

Both qualitative and quantitative assessments are based on the following evidence:

- results of the analysis of exception and non-compliance cases falling under Internal Control Principle 12 (including judgment on potential reputational risk, and check if repetitive and uncorrected);
- results of ex-post controls and errors detected ex-post by other means;
- weaknesses identified during the assessment of the internal control systems;
- results of audits performed by the European Court of Auditors and the Internal Audit Service;
- monitoring of available indicators related to financial management.

Since 2019⁽¹¹⁾, 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.

⁽¹¹⁾ Agreement of the Corporate Management Board of 30.4.2019.

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

Relevant Control System 1: PROCUREMENT and ADMINISTRATIVE EXPENDITURE			
STAGE 1: EX-ANTE (PLANNING)			
Main internal control objectives: Effectiveness, efficiency and economy of procurement procedures. Compliance (legality and regularity).			
Main risks – it may happen (again)	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
<p>Resulting contracts do not meet operational needs, due to absence of long-term needs analysis and/or inadequate tender specifications.</p> <p>Low competition or no offers received due to inadequate procurement requirements and specifications.</p>	<p>Units and Representations initiate and verify all procurement files. A centralised helpdesk (D.3 Public Procurement&Contract Solutions) function provides advice to units and representations before launch of procedures.</p> <p>The centralised team in D.3 ensures procedural planning (via PPMT), including timelines that consistently allow market research, especially for high-budget HQ procedures and validates needs assessments.</p> <p>Very high budget procedures (over EUR 10 M), or sensitive files are presented for strategic orientation before the COMM Procurement Board. The drafting of procurement documents is shared between the centralised team in D.3 and the relevant operational teams, turning it into a collaborative process instead of a sequential ex-ante revision.</p>	<p>Central team checks tender specifications and annexes for procurement over the Directive threshold.</p> <p>Units for procurement below the threshold. Central team upon request for procurement procedures below the threshold.</p>	<p>Effectiveness: Number of questions replied. Number and % of needs analysis validated.</p> <p>Number and value of files revised. Number of high-value procedures where only one or no offers were received. Efficiency and economy: Estimate of costs of staff involved in the activity.</p>
<p>The widest competition is not ensured due to use of wrong procurement procedure.</p>	<p>In Headquarters and Representations, procedures managed exclusively by the operational units are checked by financial initiation and verification at the level of draft award decision and commitment.</p>	<p>All procurement procedures below the Directive threshold.</p>	<p>% of commitments with errors. % of checked transactions with errors. Estimate of costs of staff involved in the activity.</p>
	<p>For Representations, procedures below the Directive threshold are controlled by complementary checks: the ex-ante financial verification in Headquarters.</p>	<p>Upon request ex-ante checks.</p>	
<p>The contract is not awarded to the most economically advantageous offer due to an inaccurate evaluation process.</p>	<p>The central procurement team in D.3. takes active part in most evaluation processes and controls the evaluation reports of the remaining procurement procedures above the directive thresholds and ensures compliance with rules and procedures throughout these tendering processes, from publication until the final evaluation, before award: grounds for exclusion and selection; consistency and quality of evaluation reports; correctness of financial offers and award formula, etc.</p>	<p>All procurement procedures over the Directive thresholds.</p>	<p>Effectiveness: Numbers of rightful complaints or litigation. Number and value of files checked. Efficiency and economy: Estimate of costs of staff involved in the activity.</p>

STAGE 2: FINANCIAL TRANSACTIONS			
Main internal control objectives: Ensuring legality, regularity, effectiveness and fraud protection of financial transactions.			
Main risks – it may happen (again)	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
<p>The supplies, services or works are not, totally or partially, provided, and/or the amounts to be paid exceed the due amount.</p> <p>Financial transactions are not correctly registered in the accounting system (SUMMA).</p>	Operational check of transactions by units and Representations.	All financial transactions.	<p>Effectiveness: % error rate prevented (amount of errors over total payments).</p> <p>Efficiency / Cost-Effectiveness: Average time to pay.</p> <p>% of payments made on time.</p> <p>Efficiency and economy: Estimate of costs of staff involved in the activity.</p>
	Upon request ex-ante checks by the Finance team of unit D.2.	Selected financial transactions in Representations.	
	Headquarters: the Finance team of Unit D.2 verifies transactions with strict segregation of duties between financial agents, using checklists and providing guidance and reports to units.	All financial transactions in Headquarters.	
	Financial transactions on administrative budget lines other than support of operational lines are verified by the initiating units according to the same standards.	All financial transactions in Headquarters and Representations.	
	Representations: financial verification by each Representation according to the same standards.	All financial transactions in Representations.	
STAGE 3: EX-POST (SUPERVISORY MEASURES)			
Main internal control objectives: Measuring the effectiveness of ex-ante controls; detecting and correcting any error or fraud remaining undetected after implementation of ex-ante controls (legality and regularity, anti-fraud strategy); identifying and addressing possible systemic weaknesses in the ex-ante controls (sound financial management).			
Main risks – it may happen (again)	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
<p>An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by ex-ante control, prior to payment.</p>	Ex-post controls by the Internal Control team of unit D.2 on payments as well as underlying commitments and procurement procedures.	Risk-based selection of entities to be controlled, with about two third of Representations and about one third of units covered per year and risk-based sample of payments.	<p>Effectiveness: Estimated amounts affected by errors, detected error rate.</p> <p>Number and value of procurement files controlled.</p> <p>Number and value of recovery orders issued in the year.</p> <p>Number of non-compliance events.</p> <p>Efficiency/economy: Estimate of costs of staff involved in the activity.</p>
	Review of incidents occurred during procurement procedures.	Correction as appropriate.	
	Decentralised decision by AOSD on the financial effect of the controls.		
	Review of exception and non-compliance reports.		
	Monthly ex-post desk reviews by the Finance team of Unit D.2.	Selected financial transactions for monthly desk review.	

This segment also includes administrative expenses for salaries and/or missions, which are reported by the service responsible for the commitment, although the payments are executed by another service, notably the PMO and/or DG HR ⁽¹²⁾. The executing service implements the necessary technical-level controls and submits a declaration to DG COMM 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 DG HR/PMO annual activity report(s).

⁽¹²⁾ Type III co-delegation for which these expenses were reported by the service executing the payments until 2024.

Relevant Control System 2: GRANTS

STAGE 1: PLANNING, CALL PUBLICATION, SELECTION, AWARD AND MONITORING THE EXECUTION
Main internal control objectives: Ensuring legality, regularity, effectiveness and fraud protection of financial transactions.

Main risks – it may happen (again)	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
The eligibility, selection and award criteria are not adequate to meet the policy objectives and ensure the successful evaluation of the proposals.	Representations or HQ units initiate and verify all calls for proposal files.	All calls for proposals.	Number of questions replied. Number and value of files revised. Efficiency/economy: Estimate of costs of staff involved in the activity.
	A centralised helpdesk (D.3 Public Procurement&Contract Solutions) function provides advice to units and Representations before launch of calls.	All calls for proposals over EUR 60 000.	
The evaluation is not conducted in accordance with rules, procedures, criteria set in the call for proposals, thus not ensuring the best proposals obtain the funding.	Unit D.3 ensures compliance with rules and procedures throughout the process, from publication until the final evaluation, before award: eligibility, grounds for exclusion, selection and award criteria; consistency and quality of evaluation reports; checking of proposed budget and correct ranking, etc.	All calls for proposals over EUR 60 000. Control of all non-selected proposals, compliance of all budget proposals of applicants selected for award, and a risk-based sample of technical proposals selected for award.	Effectiveness: Numbers of rightful complaints or litigation. Number and value of files checked. Efficiency and economy: Estimate of costs of staff involved in the activity. Time to inform and time to grant.
The actions foreseen are not or only partially conducted by beneficiaries in accordance with the terms of the grant agreement.	Representations check implementation of the actions (generating event, output and results) against the proposal via regular reporting and consolidation of data submitted by beneficiaries; for Europe Direct this is checked on an online platform.	All grant agreements of the Europe Direct Centres (99 % of all grants).	Effectiveness: Number of actions and events conducted in accordance with the grant agreement. Eventual recovery requests initiated in case of insufficient actions or absence of reporting.

STAGE 2: FINANCIAL TRANSACTIONS

Main internal control objectives: Ensuring legality, regularity, effectiveness and fraud protection of financial transactions.

Main risks – it may happen (again)	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
Financial transactions are not correctly registered in the accounting system (SUMMA).	Operational check of financial amount of grant by operational staff in HQ Units/Representations. Financial agents in each Representations verify transactions with strict segregation of duties and using checklists.	All reports and cost claims. All financial transactions. A sample of payments.	Effectiveness: % error rate prevented (amount of errors over total payments). Efficiency/Cost-Effectiveness: Average time to pay. % of payments made on time. Efficiency and economy: Estimate of costs of staff involved in the activity.

STAGE 3: SUPERVISORY MEASURES (EX-POST)

Main internal control objectives: Measuring the effectiveness of ex-ante controls; detecting and correcting any error or fraud remaining undetected after implementation of ex-ante controls (legality and regularity; anti-fraud strategy); identifying and addressing possible systemic weaknesses in the ex-ante controls (sound financial management).

Main risks – it may happen (again)	Mitigating controls	Coverage, frequency and depth	Cost-effectiveness indicators
An error or non-compliance with regulatory or contractual provisions or a fraud is not prevented, detected or corrected by ex-ante control, prior to payment.	Ex-post controls by the Internal Control team of Unit D.2 on payments as well as underlying commitments and grant procedures. Review of incidents occurred during grant procedures. Decentralised decision by Authorising Officer by Subdelegation on the financial effect of the controls. Review of exceptions and non-compliance reports. Monthly ex-post desk reviews by the Finance team of Unit D.2	Risk-based selection of Representations to be controlled per year and risk-based sample of payments and related commitments. Correction as appropriate. Selected financial transactions for monthly desk review Correction as appropriate.	Effectiveness: Estimated amounts affected by errors, detected error rate. Number and value of grant files controlled. Number and value of recovery orders issued in the year. Number of non-compliance events. Efficiency/economy: Estimate of costs of staff involved in the activity.

ANNEX 7: Specific annexes related to ‘financial management’

A. Free content:

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 ⁽¹³⁾ aimed at the prevention, detection and correction ⁽¹⁴⁾ of fraud			
Indicator 1: Implementation of the actions included in [the department's] anti-fraud strategy over the whole lifetime of the strategic plan (2025-2029)			
Source of data: DG COMM's annual activity report, DG COMM anti-fraud strategy, OLAF reporting			
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
85%	100% of due actions implemented each year	100%	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Promote training on ethics and anti-fraud	Number of awareness-raising activities per year (general and tailored)	Minimum 3	4
Systematic verification of red flags indicators in ex-ante and ex-post controls	Biannual reporting on number of red flags identified during ex-ante and ex-post controls	Transactions identified as containing potential ‘red flags’ do not exceed 2% of all transactions checked	1.9%

⁽¹³⁾ 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’.

⁽¹⁴⁾ Correction of fraud is an umbrella term, which refers in particular to the recovery of amounts unduly spent and to administrative sanctions.

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:

- reports from 122 Authorising Officers by Sub-delegation;
- the contribution by the Director in charge of risk management and internal control, including the results of internal control monitoring at DG level;
- reports on recorded exceptions, non-compliance events (30);
- any cases of 'confirmation of instructions' (Art 92.3 FR);
- reports on *ex-post* supervision and/or audit results;
- the limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations by the Internal Audit Service;
- the observations and the recommendations of the European Court of Auditors.

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

In line with the requirements of the Financial Regulation, DG COMM 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 COMM's estimated cost of controls at Commission (EC) level

EXPENDITURE

The absolute values are presented in EUR

COMM	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)
Procurement	6,308,599.50 €	137,867,570.67 €	4.58%	205,665.43 €	4,513,374.81 €	4.56%	6,514,264.93 €	4.73%
Grants	700,955.50 €	16,373,693.18 €	4.28%	7,084.58 €	162,260.00 €	4.37%	708,040.08 €	4.32%
OVERALL total estimated cost of control at EC level for expenditure	7,009,555.00 €	154,241,263.85 €	4.54%	212,750.00 €	4,675,634.81 €	4.55%	7,222,305.00 €	4.68%

In 2025, administrative expenses related to salaries and/or missions are reported by the service responsible for the commitment, although the payments were executed by another service, notably the PMO and/or DG HR ⁽¹⁵⁾, 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 2.88% of the DG COMM's total payments.

Details of the estimated cost of the control activities related to payments for salaries and/or missions executed by DG HR/PMO are reported in their respective annual activity report(s).

Details about the estimated cost of the control activities provided by REA, are reported in the Annual activity report of REA.

⁽¹⁵⁾ Type III co-delegation.

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

Progress is noted on each of the Internal Control Principles (ICP) with minor deficiencies.

Under ICP 4 ('The Commission demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives'), the implementation of the action plan of the DG's HR strategy has been further implemented in 2025, notably by pooling of posts for the creation of a new taskforce and a strategic coordination unit. Besides, the alignment of Representations staffing to the revised scheme continued, actions for staff onboarding and retention were reinforced. Learning budget was more strategically allocated to support the digital upskilling of the staff. The level of deficiency of the ICP 4 does not impact the component I (made of ICP 1, 2, 3, 4 and 5) overall as many mitigating measures are in place and under further implementation. Besides, the other four ICP of the component (1, 2, 3 and 5 this year – see below) are present and functioning well.

In relation to ICP 5 ('The Commission holds individuals accountable for their internal control responsibilities in the pursuit of objectives'), enhanced cooperation with managers and DG HR is in place for the management of performance. Awareness raising actions on managerial excellence were pursued. Indicators show a positive trend and this ICP is now considered present and functioning well.

As for ICP 12 ('The Commission deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action'), actions such as the continuation of the capacity building programme and regular meetings of the two communities of practice for financial actors (representations and all units in headquarters) had a positive impact. These actions will be continued in 2026. The level of deficiency of the ICP12 does not impact the component III (ICP 10, 11 and 12) overall as many mitigating measures are in place and under further implementation. Besides, the other two ICP of the component (10 and 11) are present and functioning well.

Overall, important improvements have been achieved in 2025 and will be consolidated in 2026 with the further implementation of the actions foreseen.

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

C. Annex related to ‘Control results’ - Table X: Estimated risk at payment and at closure

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

DG COMM	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 - Procurement	111.76	- 1.84	8.61	118.53	## - 0.85%	0.00 - 1.01	0.00% - 0.00%	0.00 - 0.00	0.00 - 1.01
RCS 1 - Administrative expenditure	30.69	- 0.13	0.13	30.69	## - 0.50%	0.00 - 0.15	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.15
RCS 2 - Grants	16.37	- 11.58	10.41	15.20	## - 0.50%	0.00 - 0.08	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.08
DG total	158.83	- 13.55	19.15	164.43		0.00 - 1.24	0.00% - 0.00%	0.00 - 0.00	0.00 - 1.24
					Overall risk at payment in %	0.00% - 0.75% <i>(7) / (5)</i>		Overall risk at closure in %	0.00% - 0.75% <i>(10) / (5)</i>

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 after the preventive (ex-ante) control measures have already been implemented earlier in the cycle. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

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, and adds the pre-financing actually cleared during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

(6) In this column, it discloses the detected error rates or equivalent estimates.

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex-post controls. Ex-post controls in 2019-2025 did not result in any recovery order, with financial errors being mostly avoided at ex-ante level. Consequently, the estimated future corrections are evaluated at EUR 0.0 (zero).

(9) RCS 1 covers/includes administrative expenses related to salaries and/or missions previously reported by the PMO and/or DG HR. More information can be found in Annexes 6 and 7.

D. Reservations

Not applicable

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

Human Resource management

Objective: DG COMM 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)	
64.5% of female middle managers ⁽¹⁶⁾	Maintain at least 50%	54.10%	
Indicator 2: Staff engagement index			
Source of data: Commission staff survey [data to be provided by DG HR]			
Baseline (2023)	Target ⁽¹⁷⁾ (2029)	Latest known results ⁽¹⁸⁾ (situation on 31/12/2025)	
70%	Increase	New staff engagement index (2025): 78% Old staff engagement index (2023): no change	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Active two-way communication with senior management	Number of weekly online Senior Management Meetings debriefs (for all staff meetings, see below)	30	40

⁽¹⁶⁾ There is a typo in 2025 Management Plan, the correct figure is 64.5% of female in middle management positions (ad personam), not 63.4%.

⁽¹⁷⁾ The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results).

⁽¹⁸⁾ 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.

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Staff supported through the reorganisation	Number of a variety of all-staff, managers' and specific participatory events to support staff through change (KnowledgeCOMM & ManageCOMM sessions, team building events) and navigate the new ways of working	10	19 ⁽¹⁹⁾
Improved staff digital skills	Number of learning actions and internal communication actions organised (KnowledgeCOMM, AI pills, train the trainer)	8	35 ⁽²⁰⁾

Digital transformation and data management

Objective: DG COMM 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 ⁽²¹⁾

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)
31%	% increase compared to baseline	% increase compared to baseline	22%

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

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
41%	% increase compared to baseline	% increase compared to baseline	44%

⁽¹⁹⁾ In the context of the reorganisation: 3 KnowledgeCOMM sessions on change, 8 team events, 2 Townhall meetings, 2 New Workflows online sessions, 4 trainings.

⁽²⁰⁾ 6 trainings for unit/representation, 29 AI Pills, AI News and actions, of which 5 AI workshops.

⁽²¹⁾ 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: DG COMM

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
Developing	Established	Advanced	Developing

Indicator 4: Compliance indicator ⁽²²⁾: 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: DG COMM

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
79.50%	>90%	100%	78.50%

Main outputs in 2025:

Digital transformation

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Digital Culture	% statutory staff that completed at least one IT training per year	35%	22%
Cybersecurity	% of IT systems having a valid IT Security Plan	90%	100%
Cloud Adoption	% IT systems using cloud infrastructure services	50%	44% ⁽²³⁾

Data management

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Data Management	Number of average monthly users of DG COMM Management Dashboard	70	71

⁽²²⁾ 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”.

⁽²³⁾ It should be noted that the rate of migration is also dependent on the responsiveness of central services operating the CoP.

Data protection			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Data Protection	Percentage of staff attending awareness-raising courses on data protection policies and rules.	15% ⁽²⁴⁾	10%
Data Protection	Number of activities to ensure compliance with data protection rules.	Minimum 2 training activities per year	2

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 CO2eq).			
Source of data: DG COMM emissions report from MIPs+ ⁽²⁵⁾			
Baseline (2019)	Target (2030)	Latest known results (situation on 31/12/2025)	
1 228 tons of CO2 equivalent	50% of reduction (baseline 2019)	727 tons of CO2 equivalent ⁽²⁶⁾	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Actions to reduce emissions from staff missions	Number of awareness actions to reduce emissions from staff emissions	3	3
Energy saving actions	Number of working days of closure of DG COMM buildings	15	23

⁽²⁴⁾ Taking into account that 77% of the staff has received training, DG COMM indicated the target for this year that will lead to 92% awareness by end of 2025.

⁽²⁵⁾ 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.

⁽²⁶⁾ It means a reduction of 41% compared to 2019.

ANNEX 11: Implementation through non-EU entrusted entities ⁽²⁷⁾ and/or through EU Trust Funds

Not applicable.

⁽²⁷⁾ 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.