

# Annual Activity Report 2025

Annexes

Secretariat-General

# Contents

ANNEX 1:	Statement of the Directors in charge of Risk Management and Internal Control .....	3
ANNEX 2:	Performance tables.....	4
ANNEX 3:	Draft annual accounts and financial reports.....	21
ANNEX 4:	Financial scorecard.....	22
ANNEX 5:	Materiality criteria .....	23
ANNEX 6:	Relevant Control System(s) for budget implementation (RCSs)...	24
ANNEX 7:	Specific annexes related to ‘financial management’ .....	29
ANNEX 8:	Reporting on the internal and external audits and assessing the effectiveness of internal control systems.....	35
ANNEX 9:	Specific annexes related to ‘control results’ and ‘assurance reservations’ .....	38
ANNEX 10:	Reporting – Human resources, digital transformation and data management, and sound environmental management.....	41
ANNEX 11:	Implementation through non-EU entrusted entities and/or through EU Trust Funds not applicable.....	46
ANNEX 12:	EAMR of the Union Delegations not applicable .....	46
ANNEX 13:	Decentralised agencies and other Union bodies not applicable ...	46
ANNEX 14:	Reporting on the Recovery and Resilience Facility not applicable	46
ANNEX 15:	Regulatory Scrutiny Board.....	47
ANNEX 16:	European Fiscal Board.....	49

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

*I declare that in accordance with the Commission's communication on the internal control framework <sup>(3)</sup>, I have reported my advice and recommendations on the overall state of internal control in the Secretariat-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.*

*Brussels, 13 May 2026*

*{signed} Tatjana Verrier*

*Director Corporate Governance, Transparency and Resources*

*I hereby certify that the information provided in section 1 of the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete. Services have been made aware of the importance to continue to provide reliable performance information, and to report cases where the reliability may not be at the desired level.*

*Brussels, 12 May 2026*

*{signed} Michael Wimmer*



*Director Simplification, Implementation and Enforcement*


---

<sup>(3)</sup> C(2017)2373 of 19.04.2017

## ANNEX 2: Performance tables

All initiatives marked with \* will be prepared in conjunction with lead service(s)

<p><b>General objective 1: A new plan for Europe’s sustainable prosperity and competitiveness</b></p> <p><b>Specific objective 1.1: The goals of the Competitiveness Compass are met, providing Europe with a competitiveness policy framework that supports economic growth and prosperity</b></p> <p style="text-align: right;"><i>Related to spending programme(s): No</i></p>			
<p><b>Result indicator 1.1.1:</b> Progress in launching/adopting Commission initiatives that are flagships of the Competitiveness Compass</p> <p><b>Explanation:</b> Progress is measured by tracking adoption or not at Commission level of all Compass flagships. The indicator varies between 0% and 100%.</p> <p><b>Source of data:</b> Secretariat-General</p> <p><b>This result indicator is selected as a KPI</b></p>			
<b>Baseline</b> (January 2025)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
0%	100%	100%	66%
<b>Main outputs in 2025:</b>			
<b>New policy initiatives</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
 (4)Competitiveness Compass	Adoption by the College	Q1 2025	Adopted in January 2025
 Clean Industrial Deal	Adoption by the College	Q1 2025	Adopted in February 2025
Competitiveness Coordination Tool	Adoption by the College	Q4 2025	Postponed to 2026

(4) Initiatives marked with  icon are included in the Commission Work Programme 2025

**General objective 1: A new plan for Europe’s sustainable prosperity and competitiveness**

**Specific Objective 1.2: Better law-making is embedded in the EU policymaking process, reducing burdens, simplifying EU rules and improving implementation of policies**

*Related to spending programme(s): No*

**Result indicator 1.2.1:** Proportion of Commission legislative simplification proposals in the Commission work programme

**Explanation:** Percentage of legislative proposals with simplification out of the total legislative proposals in the Commission work programme

**Source of data:** Secretariat-General

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
61% (11 simplification initiatives out of 18 legislative proposals in the Commission work programme 2025)	50% annual average	At least 50% annual average by the end of the mandate	61% (11 simplification initiatives out of 18 legislative proposals in the Commission work programme 2025)

**Result indicator 1.2.2:** Progress towards the target to reduce administrative burdens

**Explanation:** The Commission set a target to cut recurrent administrative costs by EUR 37.5 billion by the end of the mandate

**Source of data:** Secretariat-General

**This result indicator is selected as a KPI**

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
N/A	50% of target (EUR 18.75 billion)	100% of target (EUR 37.5 billion)	EUR 15 billion (40% of target) from ten omnibus packages and other simplification proposals

**Main outputs in 2025:**

**New policy initiatives**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)

 Omnibus package on sustainability*	Adoption by the College	Q1 2025	Adopted in February 2025
 Omnibus package on investment simplification*	Adoption by the College	Q1 2025	Adopted in February 2025
 Omnibus package on agriculture*	Adoption by the College	Q2 2025	Adopted in May 2025
 Omnibus package on small mid-caps and removal of paper requirements*	Adoption by the College	Q2 2025	Adopted in May 2025
Omnibus on chemicals*	Adoption by the College	Q2 2025	Adopted in July 2025
 Digital Omnibus package*	Adoption by the College	Q4 2025	Adopted in November 2025
Omnibus on environmental legislation	Adoption by the College	Q4 2025	Adopted in December 2025
Omnibus on automotive	Adoption by the College	Q4 2025	Adopted in December 2025
Omnibus on food and feed simplification package	Adoption by the College	Q4 2025	Adopted in December 2025

### Initiatives linked to regulatory simplification and burden reduction

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Guidance on new SME and competitiveness checks	Transmission to Commission services	Q2 2025	Guidance and templates issued in April 2025
One In One Out approach	Offsetting administrative costs of relevant Commission proposals adopted in the preceding year (2024)	100%	100%
Annual overview report on simplification, implementation and enforcement	Publication of report	Q4 2025	Published in October 2025

**General objective 2: A new era for European defence and security**  
**Specific Objective 2.1: A true European Defence Union is created through targeted EU initiatives, coordination of Member State efforts and close cooperation with NATO**

*Related to spending programme(s): No*

**Result indicator 2.1.1:** Percentage of delivered initiatives on defence in annual Commission work programmes

**Explanation:** The indicator will measure the delivery rate of relevant initiatives from the annual Commission work programme


**Source of data:** Secretariat-General

**This result indicator is selected as a KPI**

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
100 %	100%	100%	100%

**Main outputs in 2025:**

**New policy initiatives**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
 White Paper on the Future of European Defence*	Adoption by the College	Q1 2025	Adopted in March 2025
Defence Omnibus Package*	Adoption by the College	Q2 2025	Adopted in June 2025
Joint Communication on a new approach to military mobility, with accompanying legislative proposal and omnibus on military mobility	Adoption by the College	Q4 2025	Adopted in November 2025

**General objective 2: A new era for European defence and security**  
**Specific Objective 2.2: The EU has a comprehensive approach to preparedness and crisis management, strengthening collective resilience**

*Related to spending programme(s): No*

**Result indicator 2.2.1** Percentage of delivered initiatives on preparedness and crisis management in annual Commission work programmes


**Source of data:** Secretariat-General

**This result indicator is selected as a KPI**

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
100%	100%	100%	100%

**Main outputs in 2025:**

**New policy initiatives**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
 Preparedness Union Strategy	Adoption by the College	Q2 2025	Adopted in March 2025
Water Resilience Strategy	Adoption by the College	Q2 2025	Adopted in June 2025
Stockpiling Strategy	Adoption by the College	Q3 2025	Adopted in July 2025
Revision of Union Civil Protection Mechanism	Adoption by the College	Q3 2025	Adopted in July 2025

**General objective 5: Protecting our democracy, upholding our values**

**Specific Objective 5.1: A reinforced rule of law cycle strengthens the rule of law and democracy in Europe**

**Related to spending programme(s): No**


**Result indicator 5.1.1:** Implementation rate of country recommendations in the rule of law report

**Explanation:** The indicator measures the implementation rate of the recommendations included in the Rule of Law Report

**Source of data:** Secretariat-General

**This result indicator is selected as a KPI**

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

68%	Increase	Increase	57% <sup>(5)</sup>
<b>Main outputs in 2025:</b>			
<b>New policy initiatives</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
 European Democracy Shield*	Adoption by the College	Q3 2025	Adopted in November 2025
<b>Other major outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Annual Rule of law report	Adoption by the College	Q3 2025	Adopted in July 2025
<b>General objective 5: Protecting our democracy, upholding our values</b>			
<b>Specific Objective 5.2: The Commission's policy-making cycle is transparent and open to participation from public and interest representatives</b>			
<i>Related to spending programme(s): No</i>			
<b>Result indicator 5.2.1:</b> Percentage of checks performed by the Secretariat-General on applications/registrations in the Transparency Register <sup>(6)</sup>			
<b>Explanation:</b> The three institutions (Commission, Parliament and Council) share the checks on an equal footing			
<b>Source of data:</b> Secretariat-General			

<sup>(5)</sup> The implementation rate, while a useful indicator, does not on its own capture the full extent of Member States' follow-up to the Rule of Law Report recommendations. Member States have followed up to different extents on more than two-thirds of the recommendations since 2022. However, some recommendations take longer to be addressed. This may be due to ongoing political or stakeholder consultations, or electoral cycles which can sometimes interrupt the progress of legislation. This can help explain the fluctuations in the implementation rate of recommendations.

<sup>(6)</sup> The Transparency Register Secretariat will report on the total number of checks on applications/registrations carried out in 2025 in its annual report on the functioning of the Transparency Register in 2025. The annual reports are made public on the Transparency Register [website](#).

<b>Baseline</b> (2025)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
33.3%	33.3%	33.3%	33.3%
<p><b>Result indicator 5.2.2:</b> Number of initiatives open to feedback</p> <p><b>Explanation:</b> This indicator shows the number of Commission initiatives published for feedback from external stakeholders and citizens on the Have Your Say Portal (Call for evidence, public consultations and feedback period after adoption).</p> <p><b>Source of data:</b> Secretariat-General</p> <p><b>This result indicator is selected as a KPI</b></p>			
<b>Baseline</b> (2025)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
400	500	550	471
<p><b>Result indicator 5.2.3:</b> Proportion of public consultations with contributions from national and/or regional Parliaments, regional and local authorities and civil society organisations</p> <p><b>Explanation:</b> This indicator monitors the percentage of public consultations with contributions from national and/or regional Parliaments, regional and local authorities and civil society organisations</p> <p><b>Source of data:</b> Secretariat-General</p>			
<b>Baseline</b> (2025)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
75%	80%	85%	79%
<p><b>Result indicator 5.2.4:</b> Decisions on requests for registration of citizens' initiatives adopted by the College within the legal deadlines (one or two months)</p> <p><b>Explanation:</b> This indicator measures the smooth functioning of the European Citizens' Initiative (ECI) registration procedure in line with the ECI Regulation.</p> <p><b>Source of data:</b> Secretariat-General</p>			
<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
100%	100%	100%	100%

<b>Result indicator 5.2.5:</b> Number of visits to the ECI website and ECI Forum			
<b>Explanation:</b> The indicator measures the impact of awareness raising activities			
<b>Source of data:</b> Europa Analytics			
<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
2.1 million annual visits	> 2 million annual visits	> 2 million annual visits	2.1 million annual visits
<b>Main outputs in 2025:</b>			
<b>Other major outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Regular European Citizens' Initiative newsletter	Number of editions	10	11
Training and information sessions for ECI organisers and multipliers	Number of sessions	4	4
Social media multilingual campaigns about ECI	Number of campaigns completed	2	2
Annual report on the functioning of the Transparency Register	Adoption by the Management Board of the Transparency Register	Q2 2025	Adopted in May 2025
Annual report on the application of Regulation 1049/2001 on access to documents	Adoption by the Commission	Q3 2025	Adopted in May 2025
<b>General objective 6: A global Europe – leveraging our power and partnerships</b>			
<b>Specific Objective 6.1: The EU position on strategic external policy issues is coherent and well-coordinated</b>			
<i>Related to spending programme(s): No</i>			
<b>Result indicator 6.1.1:</b> Annual implementation rate of Commission work programme initiatives on strategic external policy issues			
<b>Explanation:</b> Number of delivered CWP initiatives out of number of planned initiatives			
<b>Source of data:</b> Secretariat-General			
<b>This result indicator is selected as a KPI</b>			

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
100%	100%	100%	100%
<b>Main outputs in 2025:</b>			
<b>New policy initiatives</b>			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
 Pact for the Mediterranean*	Adoption by the College	Q3 2025	Adopted in October 2025
 EU strategic approach to the Black Sea/ Black Sea Strategy*	Adoption by the College	Q2 2025	Adopted in May 2025
 Communication on a predictable and common European way forward for Ukrainians in the EU	Adoption by the College	Q1 2025	Adopted in March 2025
 Joint Communication on a new Strategic EU-India Agenda*	Adoption by the College	Q2 2025	Adopted in September 2025 due to the substantial follow-up work after the Commission's visit in India in February 2025
<b>General objective 6: A global Europe – leveraging our power and partnerships</b>			
<b>Specific Objective 6.2: The EU fosters good relations with Western European partners and defends its strategic interests</b>			
<i>Related to spending programme(s): No</i>			
<b>Result indicator 6.2.1:</b> Progress in relations with Western European Partners			
<b>Explanation:</b> This qualitative indicator follows the advancement of relations with the UK and the other Western European Partners			
<b>Source of data:</b> Secretariat-General			
<b>This result indicator is selected as a KPI</b>			
Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)

N/A	Progress on relations in strategic areas and on implementation of existing agreements	Further progress on deepening of relations in strategic areas and full implementation of existing agreements	The EU has strengthened ties with Western partners by deepening relations with the UK (expanded energy cooperation, Erasmus+ association, extended fishing rights, and new sectoral negotiations), advancing agreements with Switzerland and continuing to progress towards association with Andorra and San Marino
<b>Main outputs in 2025:</b>			
<b>Other major outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
EU-UK Summit	Common Understanding	19 May 2025	Agreements reached to extend energy cooperation, grant reciprocal fishing rights until 2038, and negotiations concluded for UK association to Erasmus+; negotiations launched on YES, SPS and ETS; conclusion of exploratory talks on electricity
EU-UK agreement in respect of Gibraltar	Adoption by the Council and EP consent	Q2 2026	Finalisation of the legal text
Agreement on Switzerland's participation in Union programmes	Signature and provisional application	By mid-November 2025	The Agreement was signed in November 2025 and is provisionally applied with retroactive effect from 1 January 2025

Broad package of agreements with Switzerland	Commission proposals on signature and conclusion	June 2025	The Commission proposed the signing and conclusion of the package in June 2025
Association Agreement with Andorra and San Marino	Signature, provisional application and EP consent	2026	The Commission proposed the signing, provisional application and conclusion in March 2025; due to pending Council discussions, the signing/provisional application and EP consent on the conclusion Decision for this Agreement are now planned for 2026

**General objective 7: Delivering together and preparing our Union for the future**

**Specific Objective 7.1: The EU's long-term budget is streamlined, flexible and impactful, providing strong support for EU priorities**

*Related to spending programme(s): No*

**Result indicator 7.1.1:** A streamlined and flexible post-2027 financial framework is proposed, adopted and agreed

**Explanation:** This indicator measures progress in the development and negotiation of the next multiannual financial framework



**Source of data:** Secretariat-General

**This result indicator is selected as a KPI**

<b>Baseline</b> (2025)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
Adoption of Commission proposals	Agreement by Council with consent of European Parliament	New financial framework implemented	The Commission adopted the MFF package in July 2025 and negotiations are in progress

**Main outputs in 2025:**

**Other major outputs**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
 Post-2027 multiannual financial framework proposals	Adoption by the College	Q3 2025	Adopted in July/September 2025
 An EU fit for enlargement: policy reviews and reforms	Adoption by the College	Q4 2025	Adoption planned for 2026

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

**Specific Objective 8.1: An efficient and coordinated policymaking process ensures timely delivery of the Commission's headline ambitions. SG.C1+ all policy units**

*Related to spending programme(s): No*

**Result indicator 8.1.1:** Annual implementation rate of Commission work programme annex 1 initiatives

**Explanation:** Number of delivered initiatives out of number of planned initiatives in CWP Annex 1

**Source of data:** Secretariat-General

**This result indicator is selected as a KPI**

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
78%	100%	100%	84%

**Main outputs in 2025:**

**New policy initiatives**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Commission work programme 2025	Adoption by the College	Q1 2025	Adopted in February 2025
Commission work programme 2026	Adoption by the College	Q4 2025	Adopted in October 2025

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

**Specific Objective 8.2: Relations with the EU institutions and bodies are managed smoothly, and the Commission prerogatives are defended**

*Related to spending programme(s): No*

**Result indicator 8.2.1:** Follow-up on Article 225 resolutions by the European Parliament

**Explanation:** Monitoring and implementation of the President’s commitment to ensure legislative follow-up of Article 225 resolutions

**Source of data:** Secretariat-General

**This result indicator is selected as a KPI**

<b>Baseline</b> (2025)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
100%	100%	100%	100% (the only resolution in 2025 was adopted in December; the Commission replied in March 2026)

**Main outputs in 2025:**

**Other major outputs**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Revision of the 2010 Framework Agreement between the European Parliament and the Commission	Political agreement on a revised Framework Agreement	Q4 2025	Political agreement reached in September 2025
Revision of the regulations on the statute and funding of European political parties and European political foundations – Regulation (EU) No 1141/2014	Political Agreement on a recast regulation	Q2 2025	Political agreement reached in June 2025

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

**Specific Objective 8.3: The Commission has robust corporate governance arrangements and an efficient performance management framework**

*Related to spending programme(s): No*

**Result indicator 8.3.1:** Implementation rate of recommendations addressed by the Secretariat-General to Commission services

**Explanation:** The indicator measures recommendations made by the Secretariat-General, and addressed to all Commission services, on draft versions of management plans and annual activity reports.

**Source of data:** Secretariat-General

**This result indicator is selected as a KPI**

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
89%	89%	89%	94%

**Result indicator 8.3.2:** Number of business continuity exercises to reinforce the Commission's resilience

**Explanation:** To be able to effectively handle disruptions and incidents, it is important to exercise business continuity plans and communication channels regularly.

**Source of data:** Secretariat-General

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

**Result indicator 8.3.3:** Percentage of Commission services that have an 'established' data maturity level in implementing corporate data policies across four key areas: data management, ownership and responsibilities, data quality and data skills.

**Explanation:** A mandatory indicator for data maturity must be included in the Annual Activity Reports, using the following scale: basic, developing, established, advanced, and trendsetting.

**Source of data:** Secretariat-General

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
NA	50%	90%	37%

**Main outputs in 2025:**

**Other major outputs**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Corporate Management Board annual report for 2024	Transmission to the College	Q2 2025	Transmitted in May 2025
IT implementation plan 2026	Approval by the Information Technology and Cybersecurity Board	Q2 2025	Approved in March 2025

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

**Specific Objective 8.4: The Commission’s decision-making process is streamlined and efficient**

*Related to spending programme(s): No*

**Result indicator 8.4.1:** Progress (in percentage) towards the delivery of the new Decide for decision-making, the full roll-out of EdiT and the delivery of an internal monitoring tool.

**Explanation:** This indicator measures the degree to which the tools become fully operational.

**Source of data:** Annual progress reports (in GoVis)

**This result indicator is selected as a KPI**

<b>Baseline</b> (2025)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
In January 2025, 2% of overall project was completed: new Decide needs were collected and a project plan was established	50% of overall project is completed: new Decide application, covering the full workflow for decision-making on Commission acts, is ready for testing	80% of overall project is completed: new Decide application is ready for deployment, covering additional workflows (notably the replies to opinions and questions from other institutions)	At the end of 2025, 10% of the project was completed

In January 2025, EdiT was used for the drafting of 2% of legislative proposals	EdiT used for drafting at least 50 % of Commission acts	EdiT used for drafting all types of acts (100%)	At the end of 2025, EdiT was used for the drafting of 10% of legislative proposals
Inclusion of monitoring indicators in Decide for driving the Commission's simplification and cost reduction efforts	SG Monitoring and reporting tool ready for testing	SG Monitoring and reporting tool fully operational (100%)	At the end of 2025, 30% of the project was achieved with the successful delivery and readiness for testing of the monitoring panel

### Main outputs in 2025:

#### Other major outputs

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Initial scenario for the new Decide, covering basic end-to end decision-making process applicable for a defined type of act	Delivery	Q4 2025	Basic end-to end workflow (planning to adoption) for adoption by written procedure of a proposal for a regulation of the European Parliament and the Council designed.
Proof of concept for internal assignment of Parliamentary questions in Decide Replies by making use of AI	Delivery	Q4 2025	Completed
Integration of digital-ready policy making in the drafting process in EdiT	Delivery	Q4 2025	Completed

Implementing and delegated acts drafted in EdiT	Delivery	Q4 2025	Developments completed; for efficiency reasons, the drafting of implementing and delegated acts with EdiT will only start as soon as the full adoption workflow with EdiT is ready (planned for 2026)
---	----------	---------	---

## **ANNEX 3: Draft annual accounts and financial reports**

Please find here the link to Annex 3

[https://dashboard.tech.ec.europa.eu/qs\\_digit\\_dashboard\\_mt/public/extensions/BUDG\\_Annex3/BUDG\\_Annex3.html](https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex3/BUDG_Annex3.html)

## ANNEX 4: Financial scorecard

The transition in 2025 to the Commission's **new accounting system, SUMMA**, has required adjusting to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first part of the year. In some cases, this has resulted in lower performance for some standard financial indicators such as the timely payment indicator.

Please find here the link to Annex 4:

[https://dashboard.tech.ec.europa.eu/qs\\_digit\\_dashboard\\_mt/public/extensions/BUDG\\_Annex4/BU DG\\_Annex4.html](https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex4/BU DG_Annex4.html)

## ANNEX 5: Materiality criteria

Since 2019, 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.

The Secretariat-General uses the **corporate guidelines** for determining materiality as regards **legality and regularity**. According to these guidelines, only material reservations can be used to qualify the annual declaration. In the analysis leading to the decision to issue a reservation or not, the following steps are followed:

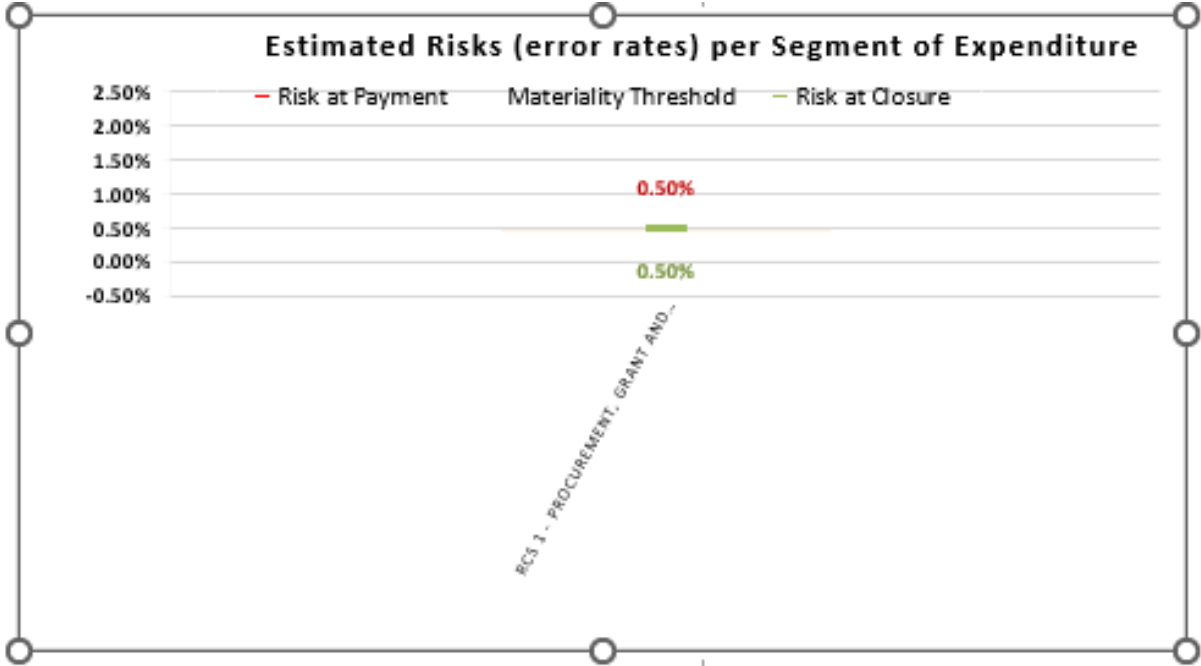
- a. identifying a deficiency (e.g. a significant weakness of the control systems, insufficient audit coverage, a critical issue outlined by the European Court of Auditors, the Internal Audit Service and European Anti-Fraud Office);
- b. determining if the deficiency falls within the scope of the Authorising Officer by Delegation's declaration (it relates to the reasonable assurance concerning the use of resources, sound financial management or legality and regularity of underlying transactions).

For deficiencies which are considered significant from a qualitative point of view, but where their financial impact is lower than the 2 % threshold, the Secretariat-General takes finally into account the potential reputational consequences that they may entail. A reservation would be made if such a reputational event were to occur and negatively impact on the image of the European Commission. Such a reservation would be based on the nature of the impact on reputation, the breadth of awareness of the event, and the duration of impact of the reservation.

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

## RCS1- Procurement, grants and administrative expenses: direct management

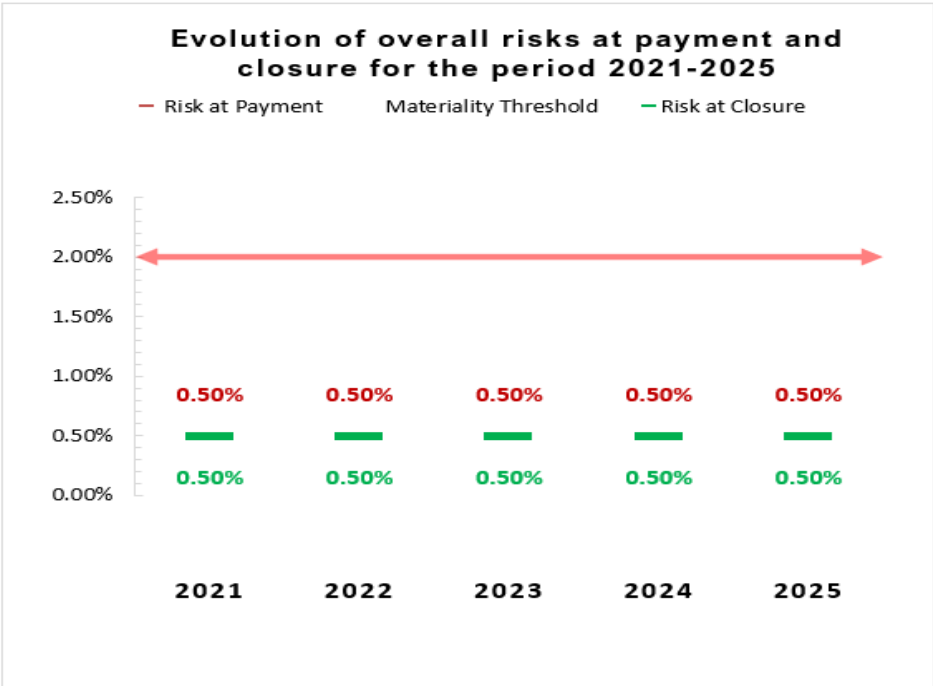
The Secretariat-General designed a **single control system for direct management implementation**, applicable for grants or procurement procedures and for administrative expenditure. Its small sized budget is mainly executed by procurement or administrative expenses. Almost all contracts are concluded under framework contracts. The Secretariat-General manages a **single sui generis recurrent grant** for the Historical Archives of the EU, exempt from the requirement to have a call for proposals.



This single control system for budget implementation 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 <sup>(5)</sup>. The executing service implements the necessary technical-level controls and submits a declaration to the Secretariat-General 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

<sup>(5)</sup> Type III co-delegation for which these expenses were reported by the service executing the payments until 2024.

control results of the executing service. More information on the implemented controls can be found in the PMO annual activity report.



Below is the description of the control strategy with its three indicators: effectiveness, efficiency and economy of controls.

# 1. Procurement

## a) Planning

**Main internal control objectives:** Effectiveness, efficiency and economy.

Main risks of it reoccurring	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>RISK: The needs are not operationally and economically defined.</p> <p>The decision to procure and how does not meet the operational objectives.</p>	Decisions discussed/taken at management meeting	<p>100 % of the forecast procurement</p> <p>All key procurement procedures (&gt; amounts and/or having significant impact on the objectives of the SG) are discussed at management meeting</p>	<p>Effectiveness: Number of projected tenders cancelled, Number of contracts discontinued due to lack of use (poor planning).</p> <p>Efficiency: single global indicator = overall cost of control / payments made (%)</p>

## ***b) Needs assessment & definition of needs***

**Main internal control objectives:** Effectiveness, efficiency and economy.

<b>Main risks of it reoccurring</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (three E's)</b>
RISK: The best offers are not submitted due to the unclear definition of the tender specifications	Operational and financial checks in accordance with the financial circuits (100% ex ante verification)  Operation authorisation by the AOSD	100 % of the specifications are scrutinised.	Effectiveness: N° of open procedures where only one or no offers were received.  Efficiency: single global indicator = overall cost of control / payments made (%)

## ***c) Selection of the offer & evaluation***

**Main control objectives:** Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection.

<b>Main risks of it reoccurring</b>	<b>Mitigating controls</b>	<b>Coverage, frequency and depth of controls</b>	<b>Cost-Effectiveness indicators (three E's)</b>
RISK:  The evaluation committee does not manage to select the best offer	Formal evaluation process:	100 % of the offers analysed	Effectiveness: Numbers of 'valid' complaints or litigation cases filed  Efficiency: single global indicator = overall cost of control / payments made (%)
	Presence of SG.A.4 staff members for all opening and Evaluation committees		
	Declaration of absence of conflict of interests	100 % of the operational and financial initiating and verifying agents sign a declaration of absence of conflict of interest and of confidentiality	
	Standstill period, opportunity for unsuccessful tenderers to put forward their concerns on the decision	100 % when conditions are fulfilled	

## **2. Financial transactions**

**Main internal control objective:** Ensuring that the implementation of the contract follows the signed contract.

Main risks of it reoccurring	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
Risk: The services foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions. Business discontinues because contractor fails to deliver.	100 % ex ante verification in accordance with the financial circuits: Operational and financial checks  Authorisation of all transactions by the Authorising Officer by sub-Delegation (AOSD)  Management of sensitive functions	100 % of the contracts are controlled	Effectiveness: Amount recovered or credit notes issued because of partial or non-implementation of services.  Efficiency: single global indicator = overall cost of control / payments made (%)

### 3. Supervisory measures

**Main control objective:** Ensuring that any weakness in the procedures (tender and financial transactions) is detected and corrected.

Main risks of it reoccurring	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
RISK: 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	Ex post publication/ information (allowing reaction from tenderers/ candidates)  Review of reported deviations events  Review of reporting by all Authorising Officer by sub delegation	Ex ante operational-financial verification of all procurement and financial transactions  Review any significant weakness in the procedures (procurement and financial transactions)  Mitigating actions to avoid same significant problems in the future	Effectiveness: Amounts associated with errors detected (related to fraud, irregularities and error); in % over total checked  Efficiency: single global indicator = overall cost of control / payments made (%)

### Remark: Grants managed by the European Education and Culture Executive Agency (EACEA) under the supervision of the Directorate-General for Justice and Consumers

In 2025, the Commission transferred the positions of Coordinator on combating antisemitism and fostering Jewish life and of Coordinator on combating anti-Muslim hatred from DG Justice and Consumers to the Secretariat-General. The management of grants linked to policies implemented by the Coordinators is done by the European Education and Culture Executive Agency (EACEA) on behalf and under the supervision of the Directorate-General for Justice and

Consumers\_(DG JUST)<sup>(6)</sup>. The parent Directorate-General in charge of the coordination and supervision of EACEA tasks related to grants contribution to combat antisemitism and foster Jewish life and to combat anti-Muslim hatred is DG JUST <sup>(7)</sup>. DG JUST is responsible for the Citizens, Equality, Rights and Values programme overview (CERV) and the budget lines of the programme, and the payment of the contribution to EACEA. DG JUST has all control mechanisms in place to supervise EACEA, and these are duly reflected in DG JUST annual activity report. The credits delegated to EACEA are not reflected in the Secretariat-General's indicators and its financial results and do not feature in its reports.

---

<sup>(6)</sup> Direct management by EACEA (co-delegation type II).

<sup>(7)</sup> According to Article 2(1) of Commission Decision C(2022) 50572 , the Directorate- General for Education, Youth, Sport and Culture (DG EAC), the Directorate-General for Justice and Consumers (DG JUST), the Directorate-General for Communications Networks, Content and Technology (DG CNECT), the Directorate-General for International Partnership (DG INTPA), the Directorate-General for Neighbourhood and Enlargement Negotiations (NEAR) and the Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL) are the parent Directorates-General of the Agency.

# ANNEX 7: Specific annexes related to ‘financial management’

## Controls carried out during the reporting year

Objective: The authorising officer by delegation has reasonable assurance that resources have been used in accordance with the principles of sound financial management, and that cost-effective controls are in place which give the necessary guarantees concerning the legality and regularity of underlying

Indicator: Estimated risk at closure

Source of data: Secretariat-General

Baseline (2019)	Target (2025)	Latest known results (2025)	
0.7%	< 2% of relevant expenditure	0.5%	
<b>Main outputs in 2025:</b>			
Output	Indicator	Target	Latest known results (situation on)
Effective controls: Legal and regular transactions	Risk at payment	Remains < 2 % of relevant expenditure	0.5%
	Estimated risk at closure	Remains < 2 % of relevant expenditure	0.5%
Effective controls: Safeguarded information: Handling of EUCI within the Commission, with other EU institutions, Member States, third states and international organisations fully in line with applicable rules	The absence of security breaches in handling EUCI	Positive assessment by LISO and LSO on the safeguarding of information	Assessment positive
Efficient controls	Timely payments	80% or more of payments in value made on time	89%
Economy of controls	Overall estimated cost of controls	Remains < 15% of funds managed	12.93%

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 <sup>(8)</sup>, 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 (SUMMA). In 2025, these expenses represented 13 % of the Secretariat-General's total payments.

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

---

<sup>(8)</sup> Type III co-delegation.

## 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 <sup>(9)</sup> aimed at the prevention, detection and correction <sup>(10)</sup> of fraud

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

**Source of data:** SG annual activity report, [the department's] anti-fraud strategy, OLAF reporting

<b>Baseline</b> (2024)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)
2023 action plan	100% of due actions implemented each year	All necessary actions have been implemented

### Main outputs in 2025:

<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Awareness raising sessions for newcomers on ethics and antifraud	Percentage of newcomers invited to attend the sessions	100%	100%
Review how the 'certified correct' is delivered for contracts for which outputs and deliverables form part of the contractual obligations linked to the payments	Ex post control conducted	yes	The ex-post control of the delivery of the "certified correct" shows that the control procedures and the "certified correct" given were sound It can therefore be concluded that the Secretariat-General has adequate control mechanisms in place to detect and prevent fraud
Contract an external independent auditor (using the dedicated framework contract from DG Budget) to audit the European University Institute at least every three years	Audit Contract signed	yes	Audit contract concluded in 2025. The results will be delivered in 2026
Update of the anti-fraud dedicated Intranet	Intranet updated	yes	Update carried out

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

The following documentation has been considered for the assessment of the DG's functioning in view of the AOD's assurance:

- the reports from AOSDs;
- the contribution by the Directors in charge of Risk Management and Internal Control, including the results of internal control monitoring at department level;
- the reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (Art 92.3 FR);
- the 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 reported by the Internal Audit Service (IAS).

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

In line with the requirements of the Financial Regulation, the Secretariat-General has no such cases to report for 2025:

- 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;
- Cases of "confirmation of instructions" (FR art 92.3): no such cases for the department;
- Cases of financing not linked to costs (FR art 125.3): no such cases for the department;
- Financial Framework Partnerships >4 years (FR art 131.4): no such cases concluded in 2025 for the department;
- Cases of flat-rates >7% for funding indirect costs (FR art 184.6): no such cases for the department;
- Derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation: no such cases for the department;
- Cases of financial support to third parties >EUR 60 000 (FR art 207): no such cases for the department;

---

<sup>(9)</sup> Communication from the 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".

<sup>(10)</sup> Correction of fraud is an umbrella term, which refers to the recovery of amounts unduly spent and to administrative sanctions.

- 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 SG's estimated cost of controls at Commission (EC) level**

**EXPENDITURE**

The absolute values are presented in EUR

SG	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)
RCS1-Procurement, grants and administrative expenditures under direct management	1,798,225.00 €	13,908,341.60 €	12.93%	- €	- €	0.00%	1,798,225.00 €	12.93%
<b>OVERALL total estimated cost of control at EC level for expenditure</b>	<b>1,798,225.00 €</b>	<b>13,908,341.60 €</b>	<b>12.93%</b>	<b>- €</b>	<b>- €</b>	<b>0.00%</b>	<b>1,798,225.00 €</b>	<b>12.93%</b>

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

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).

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

## Details on ECA Special Reports in 2025

Recommendations which the Commission accepted, where the Secretariat-General is in the lead:

### 1. ECA Special Report on EU Transparency Register

The implementation of the following two recommendations is ongoing within a reasonable timeframe:

- Recommendation 3b - To improve the quality of the transparency register's data, the Secretariat should: (b) check completeness and accuracy of financial data on EU grants (e.g. crosschecking with the Commission's accounting system). Status of the recommendation: The Commission accepted the recommendation. It has explored the possibility to use the ABAC accounting system [replaced by the new SUMMA accounting system] to verify financial data provided in the EU TR. The Commission can consider a future interconnection between systems to allow for cross-checking, as recommended by the ECA.

The feasibility study to assess the possibility of establishing an interconnection between the EU TR and the SUMMA/ABAC accounting system is planned for 2026.

- Recommendation 4a - The Secretariat should improve the relevance and user-friendliness of the transparency register's public website by: (a) providing aggregated information on lobbyists and their activities in interactive dashboards and scoreboards, thereby allowing users to analyse and compare the data available from different sources. Status of the recommendation: The Commission accepted the recommendation. It already makes available consolidated datasets of the EU TR on its official portal for European data which allows users to download all information displayed in the EU TR in Excel format and sort the data according to their particular needs. Additional features will be introduced to modernise the tool and ensure that the new online register fully adapts to accessibility and visual identity requirements and is easily accessible to an ever-larger group of stakeholders. The Commission expects that several of the issues raised by the ECA relating to the user-friendliness and accessibility of the website will be resolved ahead of the target implementation date. The Commission points out that any items requiring further IT development are subject to the availability of the necessary budget and resources. (See Transparency Register – Data and EU TR annual priorities in 2024 - Transparency Register (europa.eu)).

## **2. ECA Special Report on enforcing EU law/infringement procedures**

The implementation of the following recommendation is ongoing within a reasonable timeframe:

- Recommendation 2b - The Commission should improve the handling of complaints, petitions and EU Pilot dialogue by developing guidelines for interpreting complaint prioritisation criteria such as “serious damage to EU financial interests” and “systematic failure to comply with EU law” to improve consistent application across Directorates-General. Status of the recommendation: The Commission is currently finalising its guidelines.

All other recommendations stemming from these two reports were implemented.

## **Details on IAS Reports in 2025**

The Secretariat-General planned various actions to address the recommendation and findings of the IAS.

## **3. IAS audit report on protection of confidentiality of sensitive non-classified information at corporate level**

Regarding the protection of sensitive non-classified information at corporate level, the IAS recommended to DG DIGIT, DG HR, and the Secretariat-General to contribute jointly to improve the protection of sensitive non-classified information in transit or at rest by (a) providing Commission users with common guidance and training where applicable and (b) improving the practical application of the current technologies and increase process efficiency. All recommendations were implemented in 2025:

Details on the implementation of the agreed actions:

The Secretariat-General implemented the very important IAS recommendations on the protection of confidentiality. Since the recommendations have been addressed according to the agreed action plan, the internal control system is considered as effective and the internal control objectives for 2025 achieved; therefore, there is no impact on the assurance.

The Secretariat-General drafted guidance and reminded the Document Management Officers network in written form and during meetings of their responsibilities to inform about and monitor the proper application of the ‘need-to-know’ principle in general and the application of security markings concretely among HAN users. It has also worked with the DG HR Information Security team to improve the training and awareness raising materials for Local Security Officers (LSO) to

always include how to protect information via the marking system in HAN.

The Hermes-Ares-NomCom (HAN) platform now includes a solution that allows users to seamlessly manage sensitive-non-classified documents that bear the sensitive non-classified label and embedded encryption applied by M365. The HAN platform also detects such protected documents and reminds HAN users to apply the proper security marking when registering them in HAN. Thanks to these measures, SG will reduce the probability of a security incident from happening to a minimum when the Ares bridge is used for SNC labelled documents via M365, and will reduce both the occurrence and impact of security risks with the further and continuous awareness-raising of users via the DMO network. In addition, the HAN platform now encrypts all sensitive non-classified documents.

These improvements are explained in FAQ format on the intranet and in other guidelines and manuals of the platform.

## **4. IAS audit report on the assessment of HR needs in the Commission at corporate level**

The IAS issued two very important recommendations addressed to the Secretariat-General, from the audit on the assessment of human resources needs in the Commission at corporate level.

The recommendation on the corporate services' support to the assessment of human resources needs at local level was due in September 2025 and assessed by the IAS as fully implemented in 2025.

The recommendation on the quality checks of the Commission's human resources needs by the corporate services is due in 2026. Implementation has started, with the introduction of a revised Legislative Financial and Digital Statement to accompany each new legislative proposal. The revised Legislative Financial and Digital Statement was adopted as part of the revision of the Internal Rules in 2024. This sets out a clearer framework for services, in which they can indicate which staff required for a new initiative would be found via redeployment, and which cannot, aiding the overall assessment and quality checking process.

## **Details on the implemented mitigating measures**

The registry of non-compliance events and exceptions contains similar non-compliance events, all related to procurement of IT service consultants. The deviations had no financial or reputational impact. The value of the deviation events is negligible and has been quantified as less than 0.5% of the payments. The deficiencies were promptly addressed through systematic verification of the existence of a valid contract and consistent communication to consultants that only expenses incurred after the invitation letter are eligible.

# 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 (amounts in EUR million)**

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

DG SG	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 MSI (in	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, grant and administrative expenditure under Direct Management	15.39	- 5.95	2.59	12.03	0.00% - 0.50%	0.00 - 0.06	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.06
<b>DG total</b>	<b>15.39</b>	<b>- 5.95</b>	<b>2.59</b>	<b>12.03</b>		<b>0.00 - 0.06</b>	<b>0.00% - 0.00%</b>	<b>0.00 - 0.00</b>	<b>0.00 - 0.06</b>
					<b>Overall risk at payment in %</b>	<b>0.00% - 0.50%</b> <i>(7) / (5)</i>		<b>Overall risk at closure in %</b>	<b>0.00% - 0.50%</b> <i>(10) / (5)</i>

## Notes to the table X

1. Relevant Control System (RCS), not differentiated in SG 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-sub delegations (Internal Rules Article 12), the reporting remains with the Delegating departments.
3. New pre-financing actually paid 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" is 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 European Court of Auditors 's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out and adds the pre-financing actually cleared during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.
6. In this column, we disclose the detected error rates or equivalent estimates. 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 used is 0.5% as a conservative estimate.
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 payments. The Authorising Officer by Delegation (AOD) has adjusted this historic average to take into account any ex-ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes (e.g. higher ex-post corrections of previously higher errors in earlier generations of grant programmes, current programmes with entirely ex-ante control systems) or that corresponded to exceptional situations in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes. The average amount of the implemented

corrections over the past 3 years (2023-2025) is zero euros (0% of the average amount of relevant expenditure of that period). The average amount of estimated future corrections during the same period is assumed to be of 0 euros (0 % of the average amount of relevant expenditure of that period), because the Secretariat-General is entirely organised with an ex-ante control system.

9. The relevant control system 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.

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

<b>Objective:</b> The Secretariat-General employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities			
<b>Indicator 1: Percentage of female middle managers</b>			
<b>Source of data:</b> SYSPER			
<b>Baseline</b> (2024)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)	
50%	> 50%	52%	
<b>Indicator 2: Staff engagement index</b>			
<b>Source of data:</b> Commission staff survey			
<b>Baseline</b> (2023)	<b>Target</b> <sup>(11)</sup> (2029)	<b>Latest known results</b> <sup>(12)</sup> (situation on 31/12/2025)	
73%	Maintain or increase	New staff engagement index (2025): 79% Old staff engagement index (2023): increase	
<b>Main outputs in 2025:</b>			
<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
SG talks for staff	Number of sessions	At least 5	15
Training and welcome sessions for the newcomers	Number of sessions	At least 3	3
SG HR Report for 2024	Adoption	Adopted by Q2	Adopted

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

(12) 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.

New webinar and talk series launched by EU Policymaking Hub following the start of the new Commission mandate	Number of new courses and e-talks delivered		New mandate talks: 8 Political priorities deliveries: 14 High-level competitiveness talks: 8 Innovative Master Classes: 2 AI Master Classes: 9 Introduction to competitiveness: 1
---	---	--	--

## Digital transformation and data management

**Objective:** The Secretariat-General 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**

**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)
30%	30%	30%	31%

**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)
15%	50%	100%	19%

**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:** [each department]

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

**Indicator 4: Compliance indicator <sup>(13)</sup>: 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:** Secretariat-General

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)
100% of target achieved over the period of past 5 years (2020-2024)	>90%	100%	100%

**Main outputs in 2025:**

**Digital transformation**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
SG IT clinic, SG Digital spotlights & Digital ambassador sessions	Number of meetings	8 per year	9
IT security risk assessment of the Secretariat-General's active information systems	Percentage of SG information systems with an up-to-date IT Security plan.	100%	87.5%
Compliance of SG IT systems according IT security policies and standards owned and maintained by DG DIGIT as defined in the Commission Decision 2017/46 and its Implementation Rules	Percentage of the level of compliance of the IT systems	90%	93.36%
Cloud adoption	% of IT systems owned by the SG using (any) cloud infrastructure service	16%	19%
Software obsolescence	Ratio of unsupported IT systems (hosted in the corporate datacentre)	0%	0%

(13) 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”.

<b>Data management</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Clear instructions and templates to support effective data handling and improve data maturity, with a particular focus on applying metadata standards and FAIR principles	Number of guidance documents on local implementation of corporate policy	2	2
Awareness raising actions on corporate training opportunities for SG data owners and stewards	Number of communication activities and meetings	At least 3	2 (as the data owners' network was only updated at the end of 2025, it was difficult to carry out three actions during the year)
<b>Data protection</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Awareness-raising activities on data protection compliance and review of Secretariat-General's public records of processing operations	% SG staff assessed as trained on data protection compliance) % of updated or new SG records of processing operations published in the last two years out of total number of SG records	>30% for 2025	100%

### Sound environmental management

<b>Objective:</b> Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.			
<b>Indicator:</b> % reduction in emissions from staff professional travel (t CO2eq).			
<b>Source of data:</b> DG/department emissions report from Mips+			
<b>Baseline</b> (2019)	<b>Target</b> (2030)	<b>Latest known result</b> (situation on 31/12/2025)	
533,262.96	50% reduction compared to baseline	345,288.95 (35.2% reduction compared to 2019)	
<b>Main outputs in 2025:</b>			
<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)

Awareness-raising actions about environmental responsibility and training offered by the Commission	Number of actions	At least five actions/trainings communicated yearly	Five awareness-raising actions
Actions to reduce emissions from staff missions	Article to be published on MyIntracomm to raise awareness	Q4 2025	Article published

**ANNEX 11: Implementation through non-EU entrusted entities and/or through EU Trust Funds not applicable**

**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**

## ANNEX 15: Regulatory Scrutiny Board

2025 marked the first year of the second von der Leyen Commission's mandate and saw an overall **increase in the number of files submitted** to the Board for scrutiny (40) and a more **balanced number of impact assessments and evaluations**. The Board scrutinised 18 impact assessments and 22 major evaluations. The rate of negative opinions for initial submissions of impact assessments was 56% (compared to 67% in 2024). The rate of negative opinions for evaluations was 45% - a slight decrease compared to 2024 (53%). The Board also scrutinised 10 resubmissions (including two from 2024), giving to all positive opinions with reservations. Overall, the Board issued 50 opinions in 2025.

In addition to that, the Board issued **seven opinions without qualifications for seven MFF proposals**. Per well-established practice for Board meetings, Commission services were invited – if they wished – to submit written responses to the quality checklists issued by the Board ahead of the meeting, to facilitate discussions and Board deliberations.



The practice of the Board holding '**upstream meetings**' with the services to provide targeted advice at early stages of the elaboration of the impact assessments and evaluations resulted in 38 meetings for 39 cases with different DGs. The sustained high demand for these meetings indicates that services find them very helpful and consider they are an essential element in their policy preparation process.

At the end of 2025, two internal Board members were appointed: a director and a principal adviser.

**Specific objective: Better law-making is embedded in the EU policymaking process, reducing burdens and simplifying implementation**

Related to spending programme(s): No

**Result indicator:** Percentage of impact assessments improved at least to a substantial extent between the last opinion of the Regulatory Scrutiny Board and the launch of the interservice consultation

**Explanation:** The Regulatory Scrutiny Board and its secretariat gather statistics on the quality of various aspects of the reports first when they are scrutinised and secondly when they issue on interservice consultation. This allows statistics to be gathered on the extent of impact assessments' improvement

**Source of data:** Secretariat-General, Regulatory Scrutiny Board

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
78% of the cases in 2024 saw improvement of the quality of impact assessments, fitness checks and evaluations (some improvement – 45%, substantial or major improvement – 33%) <sup>(14)</sup>	90% of cases to see improvement	90% of cases to see improvement	85% of the cases saw improvement of the quality of impact assessments, fitness checks and evaluations

**Main outputs in 2025:**

**Impact assessments, evaluations and fitness checks**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Opinions on impact assessments, fitness checks and major evaluations issued in 2024	On time delivery of the opinions on impact assessments, fitness checks and evaluations	100% in accordance with article 9.1. of the Regulatory Scrutiny Board's Rules of Procedure	All opinions were delivered in 2 or, exceptionally, 3 days when Board meetings were held weekly

**Other major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Annual report on the activities of the Regulatory Scrutiny Board in 2024	Publication	Q2 2025	Published in May 2025

<sup>(14)</sup> Based on 0 impact assessments, 7 evaluations and 2 fitness checks that were scrutinised in 2024 and where statistics on the interservice consultation phase were finalised by 31/12/2024.

# ANNEX 16: European Fiscal Board

The 2024 reform of the EU economic governance framework confirmed and strengthened the advisory role of the European Fiscal Board (EFB). Most importantly, the EFB’s mandate is now anchored in Regulation (EU) 1263/2024 and both the Commission and the Council can ask for advice. Its key task is to carry out an independent and timely ex-post assessment of fiscal policymaking in the EU and of the implementation of the Stability and Growth Pact. The Board is an integral part of the EU fiscal surveillance framework. The findings and conclusions of its assessments are regularly presented to the College of Commissioners, the Economic and Financial Affairs Council and its preparatory committees, the European Parliament and the network of independent fiscal institutions.

A new Board was appointed in April 2025. The regular reports published during this period contained substantive policy advice on the design and implementation of the reformed fiscal framework, including recommendations on improving transparency, enforcement and economic realism. In line with established practice, the findings and conclusions of the EFB were presented to the College of Commissioners, the Economic and Financial Affairs Council committees, the European Parliament and the network of independent fiscal institutions. As in previous years, the relevance and quality of the EFB’s work were widely acknowledged by stakeholders, and its independent analysis remained an important reference point for policymakers and observers alike. The analysis of the EFB is increasingly used and quoted by rating agencies when reviewing the rating of EU sovereigns.

Overall, the EFB’s advisory activities aim to improve the effectiveness and sustainability of national fiscal policies and, more generally, the smooth functioning of the Economic and Monetary Union.

<p><b>Specific objective: Sound public finances are supported by independent assessments and advice on the implementation and future evolution of the EU fiscal framework</b></p> <p style="text-align: right;"><i>Related to spending programme(s): No</i></p>			
<p><b>Result indicator:</b> Number of assessment reports prepared by the European Fiscal Board</p> <p><b>Explanation:</b> The indicator reflects the independent assessments provided by the European Fiscal Board to the Commission in the area of fiscal policy coordination.</p> <p><b>Source of data:</b> Secretariat General, European Fiscal Board</p>			
Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
2 assessment reports	Maintain the number of regular assessment reports	Maintain the number of regular assessment reports	Assessment of the fiscal stance appropriate for the euro area in 2026 (June 2025) Annual report 2025 (October 2025)

**Main outputs in 2025:****External communication actions**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Conference with national independent fiscal councils and other key stakeholders	Organisation	Q4 2025	Conference organised in November 2025

**Other major outputs**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
The enforcement dilemma of EU fiscal rules	Publication	Q1 2025	Published in January 2025
Some Intergenerational Arithmetic to Control Public Debt in the EU	Publication	Q1 2025	Published in February 2025
Keeping an eye on budgetary forecasts: The new Forecast Tracker of the Secretariat of the European Fiscal Board	Publication	Q2 2025	Published in June 2025
The role of the European Fiscal Board in the economic governance framework	Publication	Q3	Published in September 2025
The European Union's new fiscal rules: A fine line between brilliant masterpiece and another chapter of déjà vu	Publication	Q4	Published in November 2025
Trailing with a margin: Official macro forecasts in EU fiscal surveillance	Publication	Q4	Published in June 2025