

# Annual Activity Report 2025

annexes

DIRECTORATE-GENERAL FOR  
HUMAN RESOURCES AND SECURITY

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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 <sup>(1)</sup>, I have reported my advice and recommendations on the overall state of internal control in the DG/Executive Agency to the Director-General/Executive Director.

I hereby certify that the information provided in section 2 of the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 25 March 2026

Christian Linder

Director Finance, Legal and Partnerships

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.

Brussels, 25 March 2026

Adrian Dusa

Head of Unit Planning and Policy Coordination

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<sup>(1)</sup> C(2017)2373 of 19.04.2017.

## ANNEX 2: Performance tables

<b>General objective 1: A modern, high-performing and sustainable European Commission</b>			
<b>Specific Objective 1.1: Ensure that the Commission becomes ever more agile</b>			
<b>Result indicator 1.1.1: Coworking by using digital collaboration tools</b>			
<b>Explanation:</b> Percentage of HR staff saying that they mostly send links (rather than attachments)			
<b>Source of data:</b> Annual IT survey			
<b>This result indicator is selected as a KPI</b>			
<b>Baseline</b> (2024)	<b>Interim milestone</b> (2025)	<b>Target</b> (2029)	<b>Latest known results</b> (2025)
72%	Increase	100%	73.5%
<b>Main outputs in 2025:</b>			
<b>Major outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Large-scale review of the Commission's organisation and operations	Launch of the large-scale review (including set up of the inception team; delivery of first set of orientations and initiating work on external benchmarking)	By end 2025	Completed – launched in Q3 2025
High-Level reflection group on the future of the Commission's civil service	Establish the High-Level reflection group	By end 2025	Completed – established in Q4 2025
AI Champions network launched	Nomination of champions per DG	At least one champion per DG by end of 2025	105 Champions across 50 DGs and Executive Agencies
2025 annual survey on AI usage as well as AI upskilling needs	Launch of the survey	Q2 2025	Completed – launched in Q2 2025
Pilot project for setting targets for AI adoption by DGs	Launch of the project	Q2 2025	Completed – launched in Q2 2025

**General objective 1: A modern, high-performing and sustainable European Commission**

**Specific Objective 1.2: Improve talent management**

**Result indicator 1.2.1: Geographical balance of staff**

**Explanation:** The share of AD5-AD8 officials (excluding linguists) from the 15 under-represented Member States (AT, CY, CZ, DE, DK, EE, IE, FI, LU, MT, NL, PL, PT, SE and SK) combined. The target reflects a possible and desirable reduction in the number of under-represented Member States. The milestone and target will be measured against the 15 Member States defined as under-represented on 31 December 2024

**Source of data:** Sysper

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
28%	30%	34%	28%

**Specific Objective 1.2: Improve talent management**

**Result indicator 1.2.2: Middle management mobility**

**Explanation:** Ratio of inter-DG mobility against the total mobility of middle managers

**Source of data:** Sysper

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
9.4%	Increase	20%	9.8% (after 6 months of implementation starting in July 2025)

**Specific Objective 1.2: Improve talent management**

**Result indicator 1.2.3: Gender balance**

**Explanation:** Percentage of female representation in management

**Source of data:** Sysper

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
48.9% of women in management positions (middle and senior)	Not less than the baseline rate	Not less than the baseline rate	49.5% of women in management positions (middle and senior)

**Main outputs in 2025:**

**Major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Commission Decision on temporary agents	Adoption of the decision	Q2/Q3 2025	Completed – adopted in Q3 2025

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
General Implementing Provisions (GIPs) empowering the Commission to address imbalance between Member States	Adoption of the GIPs	End of Q3/beginning of Q4 2025	Completed – adopted in Q4 2025
New policy on staff mobility	Finalisation of the policy paper; launch the implementation of the first measures outlined in the paper focusing on the middle management mobility and the job matching platform	Q3/Q4 2025	Completed – policy paper finalised on 5 March 2025; first measures launched in Q3 2025: AD (non-management) focusing on Sysper mobility platform, middle management mobility and job market platform
External Communication and Outreach Strategy (including EU Job Market Website, Social Media Strategy and Outreach Actions)	Adoption of the strategy and launch first short-term actions	Q4 2025	Completed – strategy adopted in Q4 2025 Delayed – launch of first short-term actions (the social media campaign for the AD5 graduate competition) planned for Q1 2026
Internal competitions	Establishment of open eligibility conditions; adopt new planning	Q1 2025 (planning) Q1 2025 (open eligibility conditions)	Completed – planning adopted in Q1 2025; open eligibility conditions established in Q1 2025
Management Development Programme for future Middle Managers	Launch of the new programme	September 2025	Completed – new programme launched in September
Review the guide for managers on managing performance and underperformance of their staff	Publication of the revised guide	Q4 2025	Delayed – the review of the guide is ongoing, publication postponed to Q1 2026.

**General objective 1: A modern, high-performing and sustainable European Commission**

**Specific Objective 1.3: Simplify, harmonise and speed up HR policies and processes**

**Result indicator 1.3.1:** Degree of implementation of the digital solutions modernisation plan

**Explanation:** The percentage corresponds to the rate of implementation of each project identified for each wave of HRT and takes into account the business impact of each project. Information on the programme can be found here: HR Modernisation and Digital Transformation Programme

**Source of data:** HR.04

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
63% for wave 1 solutions; 0% for wave 2	100% for wave 1; 70% for wave 2	100% of solutions implemented	80% for wave 1; 14% for wave 2

**Main outputs in 2025:**

**Major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
HR Transformation programme: HR Services Desk module, the external and internal competitions module and the new digital platform for onboarding newcomers	Go live of the modules and the platform (HRT wave 1)	87% by Q4 2025	80% for wave 1 in Q4 2025. The percentage of completion for the wave 1 projects reflect that despite all projects going live, enhancements are still required before fully closing the projects.
HR Transformation programme: simplification/streamlining and digitalisation of the final part of the recruitment process (to onboard selected candidates)	Use of the new Unified Talent Pool by recruiters	Q3 2025	Postponed to Q2/Q3 2026 in accordance with the progress made on the Job Matching App project and pre-selection, selection and recruitment

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Pre-selection, Selection, Recruitment - Unified Talent Pool	Use of the new Unified Talent Pool by recruiters	Q3 2025	Delayed – target for the first use is end of Q2 2026. Further enhancements for the Single Candidate Portal are needed. Its transition on the new Applicant Portal functionality of ServiceNow is ongoing. Functionalities for reserve lists and quota management are ready for testing with the business process experts. Compliance work on IT Security, Data Protection, AI Act is ongoing.
Simplification projects in the areas of recruitment, AI for question-heavy processes, and data protection	Validation of three project proposals by senior management and launch of the projects	Q2 2025	Completed –project proposals validated and launched in Q2 2025

**General objective 1: A modern, high-performing and sustainable European Commission**

**Specific Objective 1.4:Foster a secure workplace**

**Result indicator 1.4.1:** Security awareness raising among staff

**Explanation:** Annual number of participants in security-awareness activities, such as training courses, briefings, conferences etc. Some staff might participate in several activities

**Source of data:** HR.DS

**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)
14 660	14 000 – 15 000	15 000	13 973

**Main outputs in 2025:**

**Major outputs**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Corporate Security Strategy	A consolidated draft ready for interservice consultation	Q4 2025	Delayed – Draft presented and discussed within DG HR. A consolidated draft planned to be ready for interservice consultation in Q2 2026
Technical preparatory works for ISOC	Finalisation the technical preparatory works	Q4 2025	Delayed – Contract for the technical preparatory works signed with the contractor. Technical preparatory works planned to be finalised in Q4 2026 Mitigating actions include advancing the revision of the security operations procedures and testing the new incident management system Paragon.
Proof of Concept for Matrix as an instant messaging solution	Finalisation of the pilot, drawing of the lessons learned and determination of the suitability of Matrix as instant messaging solution for business continuity to replace Signal	Q4 2025	Completed – pilot finalised in Q4 2025.
Pilot for a sovereign cloud solution for the handling of classified information related to defence policies	Launch of the pilot	Q4 2025	Completed – pilot launched in Q4 2025
Draft standard on cryptography and quantum	A consolidated draft ready for interservice consultation	Q4 2025	Delayed – Draft standard and related post-quantum transition plan under discussion with the relevant stakeholders. A consolidated draft planned to be ready for interservice consultation in Q3 2026

**General objective 1: A modern, high-performing and sustainable European Commission**

**Specific Objective 1.5: Foster a safe, inclusive, respectful and sustainable workplace**

**Result indicator 1.5.1: Staff engagement**

**Explanation:** Staff engagement index consisting of the following questions:

1. I have a clear understanding of what is expected from me at work.
2. I have the appropriate and timely information to do my work well.
3. My manager helps me to identify learning and development needs.
4. My colleagues are committed to doing quality work.
5. I feel that my opinion is valued.
6. I receive regular recognition or praise for good work.
7. My manager cares about me as a person.

**Source of data:** Commission staff survey

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

Baseline (2023)	Interim milestone (2025)	Target (2029)	Latest known results (2025)
73%	Maintain or increase	Maintain or increase	73%

**Result indicator 1.5.2: Safety awareness**

**Explanation:** Annual number of staff (in Brussels and Luxembourg) that have participated in safety training

**Source of data:** DG HR, OIB, OIL

Baseline (2024)	Interim milestone (2025)	Target (2029)	Latest known results (2025)
1 794 <sup>(2)</sup>	+30%	+50%	+5% (1 889)

**Result indicator 1.5.3: Carbon footprint**

**Explanation:** The Commission's CO<sub>2</sub> emissions expressed in Tonnes CO<sub>2</sub>e

**Source of data:** [Environmental statement 2025](#)

Baseline (2019)	Interim milestone	Target (2030)	Latest known results (2024)
236 379 <sup>(3)</sup>	NA	-38%	- 31%

<sup>(2)</sup> The baseline was corrected compared to the MP 2025 (1 794 instead of 1 983) following further data quality checks.

<sup>(3)</sup> The baseline is updated with the latest figures on the Commission's carbon footprint, as reported in the Commission's environmental statement. The target (-38%) remains unchanged.

**Result indicator 1.5.4:** Requests to the Chief Confidential Counsellor (CCC) office

**Explanation:** Number of requests received by the CCC office from victims and alleged harassers via mail or phone per year. Since the CCC took up her function on 1 September 2024, the baseline consists of 100 requests received by the confidential counsellors in the DGs from January to August 2024 and 123 requests received by the CCC from September to December 2024. The milestone and targets are not objectives, but simply realistic and hypothetical forecasts based on the number of requests received by the CCC during the first quarter 2025, reflecting a clear preference by Commission staff to work in a respectful workplace.

**Source of data:** CCC Office

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
223	520	520	514

**Main outputs in 2025:**

**Major outputs**

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Presentation of the anti-harassment policy to Commission services and training sessions to managers	Number of staff, including managers, that have attended the Chief Confidential Counsellor's presentations of the anti-harassment policy in 2025 and number of managers that have participated in mandatory training sessions	± 7 000 staff and managers having attended the Chief Confidential Counsellor's presentations ± 1 200 managers having participated in the mandatory training sessions	± 8 700 staff attended the Chief Confidential Counsellor's presentations  ± 1 000 managers participated in the mandatory training sessions
Greening progress review	Finalisation of report	Q4 2025	Completed –adopted on 16 December 2025 C(2025) 8644 final
Staff survey on diversity and inclusion	Launch of the survey; analysis of results; launch follow-up actions	Q2 2025 Q4 2025	Completed – survey launched in Q2 2025 and results analysed in Q4 2025
Commission decision on absence and sickness management	Interservice consultation completed	Q3/Q4 2025	Completed – interservice consultation finalised in Q4 2025 (social dialogue ongoing)
Psychosocial risk assessment	Launch of the assessment	Q3/4 2025	Delayed – survey being finalised and planned to be launched in Q1 2026
Annual medical visits	Number of visits	7 500	8 471

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

**The format and presentation of Annex 3 has changed. The draft annual accounts and financial reports are available through an online, publicly available, frozen version of SUMMA dashboard.**

**The link is the following:**

[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)

**Once in the dashboard, you need to select HR as Responsible Department.**

## ANNEX 4: Financial scorecard

**The format and presentation of Annex 4 has changed to take into account new indicators' results calculated according to the logic of SUMMA. The Financial Scorecard is available through an online, publicly available, frozen version of the SUMMA financial scorecard dashboard.**

**The available link is the following:**

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

**Once in the dashboard, you need to select HR as Responsible Department.**

## ANNEX 5: Materiality criteria

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

In the analysis guiding the decision on whether to issue reservations, DG HR applied the following criteria:

- For financial transactions, the primary control objective is: to ensure that the overall rate of undetected and uncorrected errors does not exceed 2%;
- For safeguarding sensitive information, the criteria is: no recorded data breaches qualified as large-scale incidents with significant impact;
- For other cases, the assessment considered whether a serious breach of internal control principles occurred, including any critical ones highlighted by the European Court of Auditors or the Internal Audit Service, and more broadly, whether the Commission's reputation was at substantial risk.

Since 2019 <sup>(4)</sup>, 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 if applicable.

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<sup>(4)</sup> Agreement of the Corporate Management Board of 30/4/2019.

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

This annex outlines the design of DG HR's Relevant Control Systems (RCSs), which include the following two systems for budget implementation:

## A) HR Management (HRM) Support Services <sup>(5)</sup>

## B) Financial Contribution to the European Schools

For the identified controls within these systems, the following levels of depth are applied:

### 1. Minimal administrative / arithmetic control.

This level applies when the control is basic and limited to simple arithmetic or administrative checks, where the risk is low, and documentation or detailed evidence is not required. These checks primarily confirm whether numerical or procedural tasks have been completed correctly, such as ensuring totals match or that forms are filled out correctly without examining the supporting documents and the underlying data.

### 2. Control with reference to corroborative information including an element of independent oversight.

Controls at this level rely on corroborative evidence or secondary verification, such as audit certificates or external confirmations, to validate certain elements of the process. Independent oversight may be applied, but without full access to the underlying documentation.

### 3. Control with reference to independent corroborative information

At this stage, control is exercised with access to fully independent corroborative information, ensuring compliance without needing to see the detailed documentation. This could involve validated external databases, third-party evaluations, or a Commission-assessed review, justifying the claims made in the process.

### 4. Control with reference to and including access to the underlying documentation

This level of control involves thorough validation with direct access to all relevant documentation. Controls at this level match the intensity of transaction testing carried out by bodies like the European Court of Auditors (ECA), ensuring comprehensive review of all inputs and outputs, with complete access to underlying supporting documentation.

For all controls, relevant information, particularly financial data related to inputs, outputs and follow-up actions, is systematically collected, accurately recorded and readily accessible to support effective monitoring and decision-making.

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<sup>(5)</sup> This segment includes administrative expenses for missions and conferences, which are reported by the service responsible for the commitment (DG HR), although the payments are executed by another service, notably the PMO and EPSO and excludes administrative expenses for interim staff under operational programmes managed by other services, which are reported by the services responsible for the commitment, although the payments to the interim staff agency are executed by DG HR. More information on the implemented controls can be found in PMO and EPSO Annual Activity Reports.

Finally, an RCS unrelated to budget implementation has been identified for the **Safeguard of Information**.

**A) HR Management (HRM) Support Services**  
 Stage 1 – Procurement  
 Phase A - Planning

**Main internal control objectives:** Ensuring that the decision to tender is well-informed, strategically justified, and aligned with operational and organisational needs.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The decision to procure does not adequately address the operational objectives, either due to a lack of strategic alignment, insufficient market analysis, regulatory non-compliance, budgetary constraints or poor stakeholder consultation. Delays or inefficiencies in procurement planning and execution result in interruptions to (critical) operations, compromising the continuity of the underlying process.</p>	<p>Anticipation and analysis of future needs.            Monitoring of contracts end date and follow-up actions by the operational units.            Annual procurement planning exercise.</p>	<p>Coverage:            High-value procurements            Depth: Level 1</p>	<p>Ratio of the cost of control on procurement on the Total contracts value.            Average cost of control for procurement procedures.            Number and Severity of the related Exceptions &amp; Non-Compliance.            Numbers of 'valid' complaints.            Number of projected tenders cancelled, categorised by root cause and assessed for operational impact.            Timely completion of procedures and/or timely signature of contracts (due to factors controlled and not controlled by DG HR).            Benefits (qualitative): absence of litigation, regulatory compliance, improved supplier relationships and increased stakeholder satisfaction.</p>

**Main internal control objectives:** Ensuring that the needs assessment is comprehensive and accurately defined, leading to the selection of a tender that delivers optimal value for money while fully meeting operational and legal requirements and strategic objectives.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Suboptimal offers or quality tenders are received due to the inadequate, overly complex or rigid, or unclear definition of specifications, resulting in misalignment with operational needs and potentially leading to the selection of unsatisfactory bids.</p> <p>Non-compliance with applicable rules and regulations.</p>	<p>Validation by the consultative/ advisory committees (GAMA and/or HR Procurement Board).</p> <p>Market capacity analysis.</p> <p>Financial circuit: AOS approval and supervision of specifications.</p> <p>Preparation note before launching a call for tenders.</p> <p>Additional supervision for high-value procurements</p> <p>Procurement specialists leading and controlling the drafting of the tender specifications.</p> <p>Technical expertise of the Desk Officers involved in the drafting of the tender specifications.</p>	<p>Coverage: High-Value Procurements Depth: Level 4</p> <p>Coverage: 100% Depth: Level 3</p>	<p>Ratio of the cost of control on procurement on the total contracts value.</p> <p>Average cost of control for procurement procedures.</p> <p>Number and Severity of the related Exceptions &amp; Non-Compliance.</p> <p>Number of 'valid' complaints or litigation cases filed, alongside resolution rate.</p> <p>Number of complementary questions regarding the tender.</p> <p>Number of amendments to signed contracts.</p> <p>Procurement process lead time.</p> <p>Benefits (qualitative): absence of litigation, regulatory compliance, improved supplier relationships and increased stakeholder satisfaction.</p>

Phase C – Selection of the offer & evaluation

**Main internal control objectives:** Ensuring that the selection of the contractor is thorough, transparent, and based on clear, objective criteria, leading to the optimal choice that delivers the best value for money and meets all operational, legal and strategic requirements.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The most suitable offer is not selected due to inconsistent or unclear evaluation criteria or biases, inaccuracies or other issues during the evaluation process.</p> <p>Non-compliance with applicable rules and regulations.</p>	<p>Validation by the consultative/ advisory committees (GAMA and/or HR Procurement Board).</p> <p>Opening committee and Evaluation committee with members from different departments.</p> <p>Appointment of evaluation committee members with relevant skills and knowledge.</p> <p>Conflict of interests' declarations.</p> <p>Time allocated to conduct a proper evaluation of tenders.</p> <p>Documentation of the exclusion criteria.</p> <p>EDES database verification.</p> <p>Standstill period to address tenderers concerns.</p>	<p>Coverage: Risk based sampling</p> <p>Depth: Level 4</p> <p>Coverage: 100%</p> <p>Depth: Level 4 if applicable</p>	<p>Ratio of the cost of control on procurement on the Total contracts value.</p> <p>Average cost of control for procurement procedures.</p> <p>Number and Severity of the related Exceptions &amp; Non-Compliance.</p> <p>Number of 'valid' complaints or litigation cases filed, alongside resolution rate.</p> <p>Procurement process lead time.</p> <p>Benefits (qualitative): absence of litigation, regulatory compliance, improved supplier relationships and increased stakeholder satisfaction.</p>

Stage 2 - Payments (ex-ante control)

**Main internal control objectives:** Ensuring that all payments are in strict compliance with the terms and conditions of the signed contract/ agreement, and that expenditures are properly authorized, accurately recorded, and aligned with the contract's operational, legal and financial requirements.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The products, services or works delivered do not fully comply with the tendering specifications or technical requirements and/or the payments made exceed the amounts stipulated by the contract and applicable regulations.</p> <p>Financial transactions are not correctly registered in the accounting system.</p> <p>Business continuity is jeopardised due to the contractor's failure to deliver products, services, or works on time, or in the agreed-upon quality or quantity, resulting in operational disruptions and delays.</p>	<p>Financial circuit: all financial and operational verification steps.</p> <p>Operational monitoring of the respect of contractual provisions.</p> <p>Accounting quality review.</p> <p>Table of correspondence between GL account and product categories.</p>	<p>Coverage: 100%</p> <p>Depth: Level 4</p>	<p>Ratio of the cost of control over financial circuits to the number and value of financial transactions.</p> <p>Percentage of payments made on time.</p> <p>Results of the Accounting quality review.</p> <p>Average time for payment processing.</p> <p>Number and Severity of the related Exceptions &amp; Non-Compliance.</p> <p>Benefits (qualitative): prevention of irregularities and fraud, deterrence effect of controls, promotion of sound financial management and contractual compliance.</p>

Stage 3 – Revenues: reallocation of costs (contributions) and charging other Commission services (ex-ante control)

**Main internal control objectives:** Ensuring that the DG HR establishes and records its revenue entitlements correctly (compliance – legality and regularity), efficiently, effectively and cost-effectively (sound financial management).

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Failure/ oversight to initiate the recovery or invoicing action.</p> <p>Recognition of the revenues is not done at the right moment (e.g., when they become due) or not for the right amount (e.g., not including all rendered services) or not in compliance with applicable provisions.</p> <p>Counterparts do not pay or do not pay in time.</p> <p>Financial transactions are not correctly registered in the accounting system.</p>	<p>Service Level Agreements (SLAs), Memorandum of Understanding (MoUs) and other procedures approved by DG HR and the Commission service(s) concerned.</p> <p>Financial circuit: all financial and operational verification steps.</p> <p>Operational monitoring of the respect of applicable provisions.</p> <p>Monitoring and Follow-up of (delayed) recovery orders.</p> <p>Controls by other services paying the contributions.</p> <p>Accounting quality review.</p>	<p>Coverage: 100%</p> <p>Depth: Level 4</p>	<p>Ratio of the cost of control over financial circuits to the number and value of financial transactions.</p> <p>Percentage of entitlements issued on time.</p> <p>Results of the Accounting quality review.</p> <p>Average time for entitlements processing.</p> <p>Number and Severity of the related Exceptions &amp; Non-Compliance.</p> <p>Benefits (qualitative): prevention of irregularities and fraud, deterrence effect of controls, promotion of sound financial management and contractual compliance.</p>

Stage 4 - Supervisory measures (ex-post controls)

**Main internal control objectives:** Ensuring that any weakness or deficiency in the procurement procedures and financial transactions is identified and corrected, to enhance compliance, improve operational efficiency, and safeguard against future risks or irregularities.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Irregularities or fraud, resulting in financial loss, operational issues and reputational damage are not prevented, detected or corrected by ex-ante controls.</p>	<p>Ex-post controls on financial transactions as well as underlying commitments and procurement procedures.</p>	<p>Coverage: Risk based percentage of the entire population of financial transactions</p> <p>Depth: Level 4</p>	<p>Number and percentage of errors, irregularities, or non-compliance issues identified during ex-post controls.</p> <p>Ratio of the total cost of ex-post controls to the total value and number of transactions reviewed.</p> <p>Benefits (qualitative): issues are followed and corrected, improvement of processes and procedures, deterrence effect of controls.</p>

## B) Financial Contribution to the European Schools

### Stage 1 – Planning and Budget preparation

**Main internal control objectives:** Ensuring that the Commission's request for the EU contribution to the European Schools (ES) as proposed in its Draft Budget, is accurate, justifiable, and aligned with the applicable rules and regulations.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Inaccurate definition of budget needs, resulting in either a budget shortfall or surplus, which could impact the allocation of resources and hinder the effective functioning of the European Schools.</p> <p>Inclusion of non-compliant expenses in the budget, which may violate applicable rules, regulations, or internal policies, potentially leading to financial irregularities or audit issues.</p>	<p>Orientation note from DG HR to the Secretary General (SG) of the ES for Draft Budget preparation.</p> <p>Review of expense and revenue forecasts prepared by the SG and by each school (in the context of the ES's Administrative Boards, where the Commission, through DG HR, participation has one vote out of eight).</p> <p>Review of the Advanced Draft Budget prepared by the SG (in the context of the ES's Budgetary Committee, where the Commission, through DG HR, has one vote out of 32).</p> <p>Adoption by the ES' Board of Governors, of the Overall Draft Budget, including the EU financial contribution (the Commission, through DG HR, has one vote out of 32).</p> <p>Preparation by DG HR of the request for the EU contribution to the ES proposed in the Commission's Draft Budget.</p> <p>Review and adoption by the Budget Authority of the Commission's contribution to the ES.</p>	<p>Coverage: 100%</p> <p>Depth: Level 4</p>	<p>Ratio of the total cost of controls to the total Commission contribution.</p> <p>Number and Severity of the related Exceptions or Non-Compliance Events.</p> <p>Benefits (qualitative): compliance with applicable rules and regulations.</p>

### Stage 2 – Financial transactions

**Main internal control objectives:** Paying the three instalments of the contribution to each school in compliance with the ES's Financial Regulation and other applicable rules and regulation.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>First two instalments do not comply with the ES's Financial Regulation and with other applicable rules and regulation.</p>	<p>Financial circuit: all financial and operational verification steps.</p> <p>Operational monitoring of the respect of applicable provisions.</p> <p>Recoveries in case of undue paid amounts.</p>	<p>Coverage: 100%</p> <p>Depth: Level 3</p>	<p>Ratio of the total cost of controls to the total Commission contribution.</p> <p>Percentage of payments made on time.</p>

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
Last instalments do not comply with the ES's Financial Regulation and with other applicable rules and regulation.	Financial circuit: all financial and operational verification steps. Operational monitoring of the respect of applicable provisions. Recoveries in case of undue paid amounts.	Coverage: 100% Depth: Level 4	Average time for payment processing. Number and Severity of the related Exceptions or Non-Compliance Events. Benefits (qualitative): compliance with applicable rules and regulations.

### Stage 3 – Supervisory measures (ex post controls)

**Main internal control objectives:** Ensuring that any weakness or deficiency in the payments to the European Schools is identified and corrected, to enhance compliance, improve operational efficiency, and safeguard against future risks or irregularities.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
Irregularities or fraud, resulting in financial loss, operational issues and reputational damage are not prevented, detected or corrected by ex-ante controls.	Ex-post controls on financial transactions as well as underlying commitments.	Coverage: Risk based percentage of the entire population of financial transactions Depth: Level 4	Number and percentage of errors, irregularities, or non-compliance issues identified during ex-post controls. Ratio of the total cost of ex-post controls to the total value and number of transactions reviewed. Benefits: issues are followed and corrected, improvement of processes and procedures, deterrence effect of controls.

The European Schools are responsible for managing their budgets in accordance with their own financial regulations. Financial control is carried out by the Secretariat-General of the Schools, with audits conducted by the Internal Audit Service, the European Court of Auditors, and an external auditor. Budgetary discharge is granted by the Board of Governors, where the Commission, represented by DG HR, holds only one vote. Under the current legal framework, the Commission has no authority to oversee the schools' expenditures. Consequently, ensuring that the European Schools adhere to their financial regulations in budget execution falls outside the scope of DG HR's internal controls.

C) Safeguard of information (unrelated to budget implementation)

**Main internal control objectives:** Ensuring that confidential and/or sensitive information is not disclosed, or its integrity breached and that all relevant measures and procedures are applied to prevent and report any security breaches or leaks of personal and/or sensitive data.

Main risks It may happen (again) that	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Sensitive information may be disclosed, altered, or destroyed due to ineffective IT security measures and/or information management processes, making systems vulnerable to sabotage, unauthorized access, theft, or other malicious or accidental incidents.</p>	<p>IT security and information protection culture promoting adherence to applicable provisions and best practices.</p> <p>Secure design of IT systems and information processes.</p> <p>Internal rules and policies on data protection and handling of sensitive information.</p> <p>Access control procedures to add, manage, monitor, and revoke user access rights.</p> <p>Comprehensive procedural manuals and guidance, and monitoring/oversight from the Local Information Security Officer (LISO) and Local Security Officer (LSO).</p> <p>Use of information classification and marking systems.</p> <p>Physical access controls.</p> <p>LISO's prior approval and timely reporting of security-related matters.</p> <p>Incident management framework, including reporting, risk assessment, and follow-up on security incidents.</p> <p>Investigations of suspicious activities conducted by DG DIGIT to detect and address potential threats.</p> <p>Regular staff awareness and training initiatives to reinforce security best practices.</p>	<p>Controls are applied at multiple levels, including IT infrastructure, information governance, physical security, and user awareness.</p> <p>Continuous or periodic: automated security monitoring, access controls, and DG DIGIT's detection of suspicious activities, reviews of user access rights, staff awareness initiatives.</p> <p>Ad hoc: EDPS' audits and investigations, incident reporting, investigations, follow-ups triggered by security breaches or anomalies, security policy updates.</p>	<p>Number of reported large-scale breaches with significant impact.</p> <p>Compliance with the procedure on cases of data breaches.</p> <p>Reaction to security incidents and adaptation to prevent future events.</p> <p>Number of events damaging DG HR's and Commission's reputations.</p> <p>Benefits: issues are followed and corrected, improvement of processes and procedures, deterrence effect of controls.</p>

# ANNEX 7: Specific annexes related to "financial management"

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

This section reports and assesses the elements identified by management that support the assurance on the achievement of the internal control objectives.

Assurance is an objective examination of evidence for the purpose of governance processes. This examination is carried out by management, who monitor the functioning of the internal control systems on a continuous basis, and by internal and external auditors. Its results are explicitly documented and reported to the Director-General.

The controls carried out mainly relate to:

- Reports from Subdelegated Authorising Officers (AOSDs) and from all other Directors and Heads of Unit;
- Reports from Authorising Officers in other departments managing budget appropriations in cross sub-delegation (if any);
- Results of ex-post control campaigns;
- Reports on recorded exceptions, non-compliance events and derogations;
- Contribution by the Director(s) in charge of Risk Management and Internal Control, including the risk assessment and the results of internal control review;
- Results of controls on high-value procurement files at the GAMA ("Groupe d'Analyse des Marchés Administratifs") and HR Procurement Board meetings;
- Scoreboard with performance indicators associated with financial management;
- Observations and recommendations reported by the Internal Audit Service (IAS) and by the European Court of Auditors (ECA).

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

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

- no 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 cases of "confirmation of instructions" (FR art 92.3)
- no cases of financing not linked to costs (FR art 125.3)

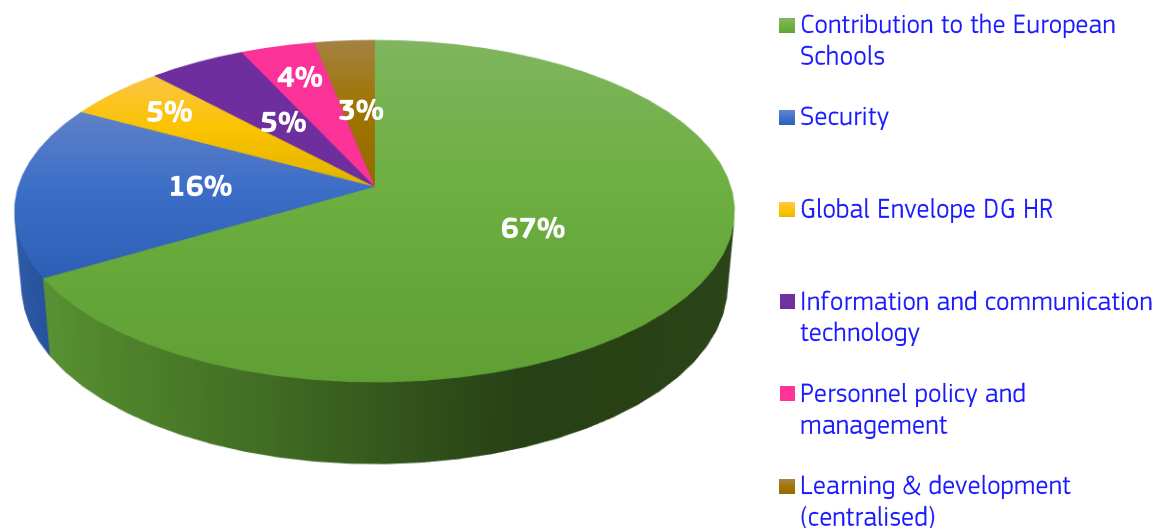
- no Financial Framework Partnerships >4 years (FR art 131.4)
- no cases of flat-rates >7% for funding indirect costs (FR art 184.6)
- no derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.
- no cases of financial support to third parties >EUR 60 000 (FR art 207)
- no cases of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

### 3. DG HR Budget overview

In 2025, the budget allocated to DG HR (395 MEUR) was committed as follows:

- **67%** of the commitments were directed towards **Contribution to the European Schools**, ensuring quality education for the children of Commission staff across various locations.
- The second largest (**16%**) part of the budget was committed to **Security**, reinforcing the protection of operations and assets within the European Commission.

#### Budget 2025 - Execution



- The remaining budget was distributed across key areas, including:
  - ICT expenditure and the Global Envelope (covering general running costs) supporting strategic investments and operational costs essential for maintaining the Commission's IT infrastructure and human resources.
  - Personnel policy and management, covering vital services such as the medical service, recruitment, and social support, to promote the well-being, efficiency and effectiveness of the Commission's staff.
  - Learning and development initiatives, including centralized programs such as language courses, aimed at enhancing employees' professional skills.

#### Additional Funding Entrusted to DG HR

Beyond the initial allocated budget, additional funding was entrusted to DG HR for a total just over EUR 67.8 million. All budget allocations received from other entities were covered by the internal control system applied to DG HR expenditure. In particular, DG HR has provided the

concerned services with a declaration covering payments performed under co-delegation Type III and under the cross sub-delegations reported as co-delegation Type II. These allocations relate to funding:

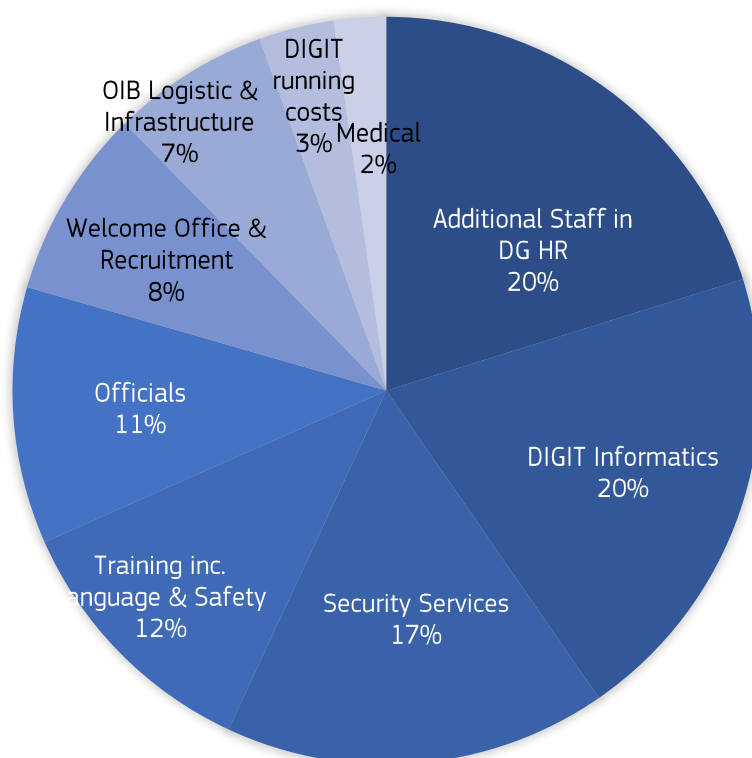
**1) received on behalf of the European Schools**

EUR 29.1 million of funding emanates from third parties to contribute to the European Schools’ budget. This amount corresponds to financial contributions from Agencies and Institutions that operate in the cities where a European school is present. The funds received by DG HR are transferred in their entirety to the schools and thus this income does not fund DG HR’s operations.

**2) to cover costs incurred to provide support to other DGs and other EU entities (Institutions, Agencies and bodies)**

DG HR has carried out activities on behalf of other DGs and services of the Commission. Access to funding for such activities is generally provided through the transfer of authorising powers from the budget of one Delegated Authorising Officer to another. The sub co-delegation arrangements are described in the Budget’s Internal Rules each year, while the arrangements are described in more detail in service level agreements (SLAs) or other Administrative Arrangements.

**Distribution of Income from SLAs**



To be noted that in 2025 DG HR incurred charges of EUR 38.7 million for services rendered on behalf of other DGs or services. Out of this amount:

- 79% (EUR 30.5 million) was allocated back to DG HR’s operational and staffing budgets to cover expenses related to HRM support services for a wide range of clients. The extra revenue in the DG HR budget represents 7.7% of the total DG HR budget (around 23.1% excluding the Contribution to the European Schools).

- The remaining 21% was used to offset costs borne by other Commission services (OIB, DIGIT, and PMO).

In particular, a significant portion of the revenue was directed towards the Commission's informatics department, DIGIT, to support the provision of the HRM IT system, SYSPER, to various institutions and bodies. Additionally, DG HR incurred substantial costs related to providing services to others, such as expenses for security services, training, and medical services.

### ***Budget of DG HR managed by other DGs and Services***

DG HR allocated EUR 19.7 million to other DGs for the execution of specific tasks on its behalf. The majority of this funding (72%) was delegated to DIGIT for IT support services <sup>(6)</sup>. The allocations entrusted to other DGs were subject to the same Commission rules and control framework. DG HR relied on existing reporting mechanisms to monitor these funds and is not aware of any significant issues or weaknesses that could impact assurance.

### ***Risks in DG HR's Procurement and Financial Operations***

In 2025 DG HR processed a total of 24 795 payments, worth EUR 451 million, including 1 374 worth EUR 5.9 million executed by DG HR on behalf of other services under Type III co-delegation <sup>(7)</sup>. The average payment, approximately 18 000 EUR (around 6 500 EUR excluding the contribution to European Schools), has not increased compared to previous years and remains relatively low.

High-value transactions (around 5.2 MEUR on average) are associated with the Relevant Control System (RCS) Contribution to the European Schools (representing 65% of the value of payments processed by DG HR). However, these payments are highly regulated, and the authorisation process involves a dual verification step. As a result, the risk of errors, such as incorrect amounts or wrong beneficiaries, is negligible. Notably, no such errors have never been identified in recent ex-post control campaigns.

In addition, several payments related to the other RCS - HRM Support Services - are routine, of low value (on average less than 2 000 EUR) and follow a highly automated approval workflow. This includes payments for interim staffing services (representing 17% of number of payments and 10% of the total value of payments on the RCS) and for blue book trainees (representing 42% of payments and 8% of the total value of payments on the RCS). To streamline payment processing, these payment claims are handled "en masse", minimising the need for costly manual intervention and the potential for error.

In general, riskier transactions are subjected to more stringent and centralised scrutiny and are processed by more senior and highly qualified staff. For example, transactions related to the

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<sup>(6)</sup> The chargeback process of HR for IT services involves allocating costs incurred by DG HR for IT support services provided by DG DIGIT, the Directorate-General for Digital Services.

<sup>(7)</sup> In 2025, this administrative expenditure related to interim staff costs under operational programmes is reported by the services responsible for the commitment, although the payments continue to be executed by DG HR. Until 2024, DG HR also reported the corresponding expenditure. This new reporting arrangement, introduced in the context of data rationalisation linked to the implementation of the Commission's new IT accounting system, affects the presentation of payment and expenditure compared to previous years.

guarding and security of buildings are particularly complex and labour-intensive due to the high financial value of invoices (with an average exceeding EUR 1 million, well above the DG HR average), the continuous and multi-site nature of the services, the presence of variable invoicing elements (e.g. shifts, replacements, and overtime), and the need to verify service delivery against complex contractual requirements and operational records. They are therefore subject to a specific financial circuit requiring mandatory six-eyes ex-ante verification, as well as because of their value to more frequent ex-post controls.

More relevant inherent financial risks in DG HR are linked to procurement activities under the RCS HRM Support Services. These risks are effectively mitigated through several key measures, such as:

- mandatory use of the Commission's Public Procurement Management Tool (PPMT) for all types of procurement procedures, ensuring increased transparency and compliance with the public procurement legal framework;
- higher risk tendering procedures are subjected to stricter highly centralised oversight;
- lower risk tendering procedures are decentralised and managed by Local Procurement Officers (LPO's) designated for their procurement expertise;
- the central Public Procurement sector in DG HR provides structured guidance (e.g., a Manual for Very Low, Low and Middle Value Procurement) and offers support as needed. It also promotes continuous training to ensure staff remain up to date with the latest EU public procurement developments.

In 2025, the Public Procurement Service of DG HR oversaw a total of 27 tendering procedures, including 12 open procedures and 15 negotiated procedures. These procedures led to the award of 62 public contracts, worth EUR 267 million. It should be noted that, to enhance efficiency and consolidate procurement expertise within the Commission, DG HR also extends its procurement control and support services to EPSO and EUSA.

In conclusion, this approach effectively mitigates financial and compliance risks stemming from potential procedural irregularities, ensuring compliance, operational continuity and cost-efficiency, even in a context of limited available resources.

## 4. Ex-Ante Control of the Legality and Regularity of Procurement Procedures

DG HR's public procurement activities offer both strategic opportunities and operational challenges. To navigate these effectively, the **DG HR Procurement Board** (the Board) provides a dedicated platform for senior management to shape the organisation's procurement strategy beyond the constraints of individual tendering procedures. Additionally, the Board plays a key role by reviewing and approving preparation notes before the **launch** of high-value calls for tenders, as well as assessing reports on contracts to be **awarded**.

As a standard practice, all high-value procurement procedures are submitted to the Board, which selects and reviews files for examination on a case-by-case risk assessment. Given the nature of DG HR's operations, the results of the ex-ante checks by the Board do not translate into quantifiable immediate savings. The Board's advice on perceived weaknesses and potential improvements was taken into consideration by the responsible authorising officers presenting the files.

### 2025 ex-ante checks by the DG HR Procurement Board

Verified procurement procedures	Launch	Award
N°	7	0
Estimated value or value proposed for award <sup>(8)</sup>	MEUR 56.5	-

To further reinforce its ex-ante procurement controls, DG HR participates in the independent procurement expert group, the **GAMA** (*"Groupe d'Analyse des Marchés Administratifs"*), alongside four other DGs/Services. The GAMA reviews high-value procurement procedures launched by these entities, prior to awarding the associated contracts, and issues opinions on the legality and regularity of the procurement files. If any weaknesses or potential irregularities are identified, the responsible authorising officer is notified, allowing for corrective measures to be implemented before the contract is awarded.

As a standard practice, all high-value procurement procedures are submitted to the GAMA. The specific files selected for review are determined based on pre-established risk criteria, combined with a randomisation element to ensure objectivity.

### 2025 ex-ante checks by the GAMA on DG HR procurement procedures

Procurement procedures	Submitted	Verified	Positive opinion
N°	13	6	6
Value proposed for award <sup>(9)</sup>	MEUR 246.5	MEUR 109.1	MEUR 109.1

The GAMA issued positive opinions for all six DG HR files selected for scrutiny, with two opinions including specific recommendations.

Please note that in the context of the procurement control and support services delivered by DG HR, procurement procedures of EPSO/EUSA were also submitted to the Procurement Board and/or to the GAMA. These procedures are not included in the tables above.

## 5. Ex post controls

Annual ex-post control campaigns are well established in DG HR. The primary purpose is to estimate the DG's error rate and to ensure that the associated legality and regularity objective is achieved. The financial control objective is to ensure that the DG has reasonable assurance that the total amount of any financial operation authorised during the reporting year, which would not be in conformity with the applicable contractual or regulatory provisions, does not exceed 2% of the total expenditure. A second objective of the ex-post control campaigns is to identify and remedy any financial control weaknesses and enhance DG HR's financial management, by also raising staff awareness on issues identified and corrective actions introduced.

<sup>(8)</sup> Based on the estimated or proposed values as submitted to the Procurement Board.

<sup>(9)</sup> Based on the values estimated or proposed for award as submitted to the GAMA.

## 2025 Methodological Approach

The sampling method was designed to give rise to a meaningful result. Thus, a random and stratified sample based on a Monetary Unit Sampling (MUS) methodology was extracted taking into consideration the payments and the recovery orders under the two Relevant Control Systems: HRM support services and Contribution to the European Schools.

The sample size was designed considering the current risk exposure (notably in relation to automated <sup>(10)</sup> vs standard payments) and the very low error rates found in former exercises, as well as the limited resources available (cost-effectiveness).

The ex-post control campaign for 2025 covered 50 transactions worth EUR 117 million representing almost 25% of the value of the payments and recoveries.

For more details, see the table below. Please note that the population was established in line with previous years, so it includes transactions performed under type III Co-Delegation by DG HR on behalf of other services and excludes transactions performed under type III Co-Delegation by PMO and EPSO on behalf of DG HR. Therefore, the corresponding total value of payments does not correspond to the one reported in the related table of Annex 3 and 9 but it is aligned with the value of Table Y included in Annex 7 below.

Type of transaction	Overall sample				HRM sample <sup>(11)</sup>				European Schools sample			
	N.	% on population	Value MEUR	% on population	N.	% on population	Value MEUR	% on population	N.	% on population	Value MEUR	% on population
Payments	45	0.2%	109.5	25%	39	0.2%	58.9	39%	6	10%	50.6	17%
Recovery orders	5	0.7%	7.2	10%	3	0.4%	4.9	12%	2	5%	2.3	7%
<b>Total</b>	<b>50</b>	<b>0.2%</b>	<b>116.7</b>	<b>23%</b>	<b>42</b>	<b>0.2%</b>	<b>63.8</b>	<b>33%</b>	<b>8</b>	<b>8%</b>	<b>52.9</b>	<b>16%</b>

## 2025 Results

RCS	Estimated Error rate	% Total expenditure
HRM Support Services	0%	34%
Contribution to the European Schools	0%	66%
<b>Total</b>	<b>0%</b>	<b>100%</b>

No material errors <sup>(12)</sup> were found in the sample. The transactions checked in the ex-post controls were generally acceptable with some minor shortcomings that were effectively addressed within the same control campaign. Additionally, the exercise helped raise awareness among the concerned staff. The estimated error rate resulting from the 2025 ex-

<sup>(10)</sup>For interimaire and traineeship expenditure.

<sup>(11)</sup>The sample includes 2 automated and 37 standard payments.

<sup>(12)</sup>Classified as “red-code” (material issues which are significant enough to include in the Annual Activity Report and to refer to the Court of Auditors).

post control campaign is 0%, consistent with the results of previous years and achieved despite the challenges associated with the transition to the new financial system SUMMA.

HRM Support Services	Contribution to the European Schools
<p>This sub-population includes a substantial number of low-value transactions, comprising both automated and standard payments. The risk of error is relatively higher for standard payments, partly due to the complexities of publicly procured contracts. The results indicate an estimated error rate of 0%, with only minor issues identified in a limited number of transactions. These mainly concerned missing supporting documents or justifications, suspension of invoices or payment terms not correctly encoded in the system, and isolated instances of non-compliance with the procedural rules governing the sequence of budgetary and legal commitments. In the latter cases, the legal commitment was registered before the corresponding budgetary commitment, albeit only for a few hours. These instances did not affect the availability of appropriations, did not lead to any financial impact or issues and are considered procedural non-compliance of a qualitative nature, which have been addressed through the appropriate follow-up measures.</p>	<p>There are relatively few transactions of high value and limited scope for error. The results of the controls were, as in previous years, positive and the error rate associated with the Contribution to the European schools is 0%.</p>

In conclusion, given that no material errors were identified, the results of the 2025 ex-post control campaign reinforce the high level of financial assurance achieved in previous years. The findings indicate that the actual population error rate remains well below the materiality threshold of 2% and is likely at or near 0%. These results confirm the robustness of DG HR’s financial control mechanisms, demonstrating effective compliance with contractual and regulatory requirements. Furthermore, the campaign continues to enhance financial governance by identifying minor procedural improvements and raising staff awareness, thereby strengthening overall financial management within DG HR.

## 6. 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>(13)</sup> aimed at the prevention, detection and correction <sup>(14)</sup> of fraud

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

**Source of data:** DG HR's annual activity report, DGH HR's anti-fraud strategy, OLAF reporting

<b>Baseline (2024)</b>	<b>Target (2029)</b>	<b>Latest known results (situation on 31/12/2025)</b>
100%	100% of due actions implemented each year	100% of actions due in 2025

### Main outputs in 2025:

<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results (situation on 31/12/2025)</b>
Actions from the DG HR Anti-fraud Strategy and under the lead of DG HR from the Commission Anti-Fraud Strategy	Share of implemented actions within the timeline	Becomes > 75%	100% of actions due in 2025

<sup>(13)</sup>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".

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

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

### Overview of DG HR estimated cost of controls

DG HR 2025	Ex ante controls			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS)	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)
HRM support services	11 766 869 €	152 082 174 €	7.7%	67 557 €	63 835 973 €	0.1%	11 834 426 €	7.8%
Contributions to the European Schools	237 585 €	292 805 764 €	0.1%	9 212 €	52 862 968 €	0.02%	246 798 €	0.1%
<b>OVERALL total estimated cost of control at EC level for expenditure</b>	<b>12 004 454 €</b>	<b>444 887 938 €</b>	<b>2.7%</b>	<b>76 769 €</b>	<b>116 698 941 €</b>	<b>0.1%</b>	<b>12 081 224 €</b>	<b>2.7%</b>

The estimation is based on the cost of human resources dedicated to key financial control activities in DG HR. In this regard, the controls related to Safeguard of Information are integrated into other RCSs, making it impossible to isolate their costs without relying on artificial assumptions, distorting the overall cost allocation and undermining the holistic approach of the control framework.

Although the European Schools account for a significant share of DG HR’s expenditure, more than 99% of transactions relate to other financial operations under HRM support services. These transactions are generally of low-to-medium value but require extensive ex ante checks in compliance with the Financial Regulation and public procurement rules. Further reductions in control costs would therefore risk weakening sound financial management and could generate risks requiring significant mitigation efforts. In addition, if revenue were also taken into account in the analysis and not only payments, the overall cost of controls in HRM support services would decrease to around 5%.

Please note that total payments:

- include EUR 5.9 million (1.3% of total payments) executed by DG HR on behalf of other DGs under type III co-delegation. In 2025, these administrative expenditures related to interim staff cost under operational programmes are reported by the services responsible for the commitment, although the payments continue to be executed by DG HR. Until 2024, DG HR also reported the corresponding expenditure;

- exclude EUR 6.2 million (1.4% of total payments) executed by PMO and EPSO on behalf of DG HR under type III co-delegation. In 2025, these administrative expenditures, related to staff missions and to conferences, are reported by the service responsible for the commitment (DG HR), although the payments continue to be executed by PMO and EPSO. Until 2024, PMO and EPSO also reported the corresponding expenditure.

This new reporting arrangement, introduced in the context of data rationalisation linked to the implementation of the Commission's new IT accounting system, affects the presentation of payment and expenditure compared to previous years. To ensure comparability with prior reporting periods, these payments were nevertheless included in the cost-of-controls analysis, in line with the relevant corporate guidance. Details of the estimated cost of the control activities related to payments executed by PMO or EPSO are reported in their respective annual activity reports.

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

## 1. Self-Assessment by the DG

### Review of the Internal Control Monitoring Criteria

DG HR adopted 33 criteria to monitor the effectiveness of the internal control system in 2025. The results are overall positive, with the quantifiable criteria based on the results of the Staff Survey indicating stability compared to the previous survey.

The review of the results achieved against predefined targets identified internal control weaknesses related to delays in addressing some IAS recommendations classified as very important. These recommendations also pertain to two other criteria in the area of IT Security, whose targets were not met.

### Assurance and Internal Control Reporting

Heads of Unit and Directors report regularly – at least twice a year – to the Director-General covering their key assurance, internal control and, when applicable, financial responsibilities related to the implementation of operations under their remit.

The Heads of Units and Directors' reports for 2025 did not highlight any significant issues or weaknesses.

### Commission Staff Survey

At the end of 2025, the Commission conducted a staff survey. The results have recently been released and are currently under analysis. At this stage, the results for DG HR are generally reassuring, although certain areas for improvement could be identified.

**Staff engagement** indicator (calculated on the basis of the previous index) remained stable compared to the 2023 survey, keeping the record high of 77% and exceeding the Commission average (73%). In addition, the new staff engagement index placed DG HR above the Commission average (82% compared to 79%). However, the **participation rate** decreased by seven percentage points, reaching 60%. Despite this decline, it remains in line with the Commission average (59%) and higher than the 48% recorded in 2021.

In particular:

- DG HR scored above the Commission average in all main themes and subthemes, except Organisational objectives and purpose, where the positivity score <sup>(15)</sup> nevertheless remained high and close to the Commission average (69% vs 71%).
- All themes and subthemes scored above 60%, except for Professional Future, which scored 42% (compared to a Commission average of 36%).

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<sup>(15)</sup> The proportion of respondents who agreed or slightly agreed with a sentiment.

- Compared to the 2023 survey, considering only the common questions, subtheme-level results show relative stability (between -1% and +1%), except for:
  - Professional Future (-5%);
  - Attractiveness (+4%);
  - Inclusion and fairness (+4%);
  - Working arrangements (+7%).

At this stage, no specific internal control weaknesses have been identified. These results will be analysed further to better understand the underlying root causes and to define an appropriate action plan. DG HR will also take the lead in implementing the actions to be carried out at Commission level.

### Other performance indicators

The analysis of other available performance indicators in Annexes 2 and 4 did not lead to the identification of any significant internal control weakness, even if the transition to the Commission's new accounting system, **SUMMA**, required adaptation to new tools and processes and affected budget implementation and financial management activities, particularly in the first months of the year.

Appropriate mitigating and corrective measures, including workarounds where necessary, were implemented to ensure sound financial management and satisfactory data quality. The transition resulted in instances of reduced processing efficiency, delays in certain transactions, data encoding inconsistencies, and deviations from established workflows. It also required the implementation of manual workarounds and additional measures to ensure continuity of operations. Furthermore, the change placed considerable pressure on the financial and operational resources concerned.

Although these issues did not lead to material financial errors and sound financial management was maintained, the challenges encountered reveal a minor deficiency related to change management, user preparedness, and the stabilisation phase of the new system.

DG HR has implemented and continues to implement targeted measures to stabilise the environment and address the identified weaknesses, including reinforced controls, targeted training for staff, updated internal guidance, enhanced user support and enhanced coordination with DG BUDG to resolve technical and procedural issues. Ongoing monitoring will ensure that residual risks remain limited and that processing performance progressively returns to optimal levels.

## 2. Register of Deviations: Exceptions, Non-Compliance and Derogations

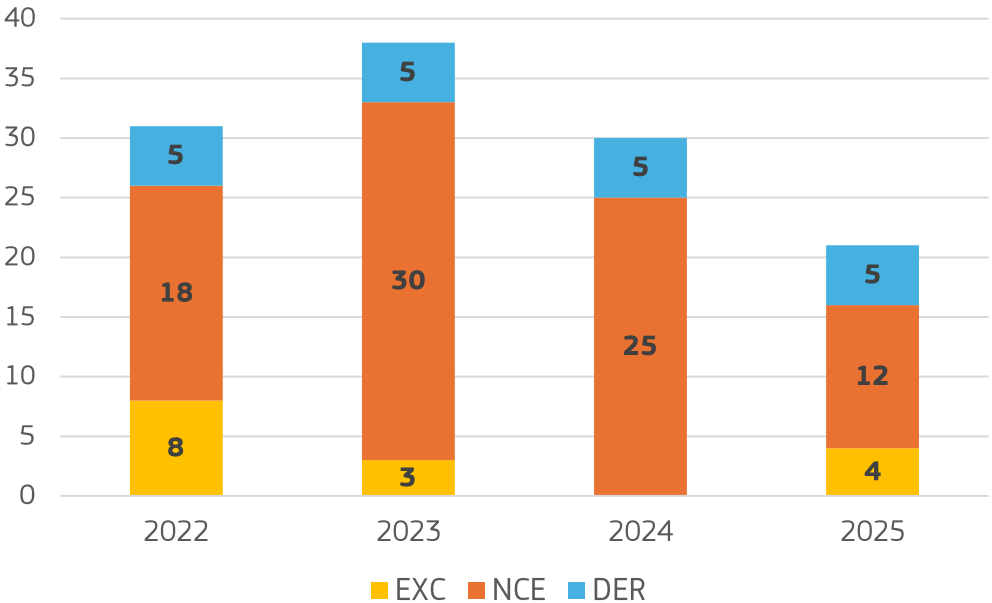
DG HR's 2025 register of deviations records **12 non-compliance events** (NCEs), involving breaches of rules and procedures identified after the deviation occurred but before any irregular disbursement of funds.

Most of the errors identified were directly or indirectly linked to the transition to SUMMA, which affected budget implementation and financial management activities, particularly during the first months of the year. Appropriate mitigating measures and workarounds were implemented; however, in some instances, the transition led to errors whose correction placed additional pressure on the resources concerned.

Four **exceptions** (EXC) were recorded in 2025, regarding minor procedural deviations.

The root causes of NCEs and EXCs were systematically assessed, with corrective and preventive actions proposed and monitored by the responsible Authorising Officers and Heads of Unit. Together, these measures aim to tighten internal controls, align operational practices with financial rules, and support more resilient planning and financial management for future years.

There were **five derogations** (DER) or ‘permanent exceptions’ active in 2025 – none of them is new. They were awarded in cases where the inherent nature of some specific activities makes it difficult or impossible to reconcile their operational objectives with standard rules or procedures.



The 2025 results, as shown in the graph above, are broadly in line with recent trends. While non-compliance events (NCE) have declined compared to 2024, the number of stand-alone exceptions (EXC) has increased, reflecting a proactive approach in identifying and reporting deviations at an early stage.

**Conclusions**

The analysis of the deviations shows that even though procedures may not have been correctly applied, the associated transactions were generally accurate, i.e., the right amount was duly paid to the right beneficiary. Moreover, the necessary actions to reinforce all related processes and procedures have been identified and will be implemented. None of the registered deviations indicate a systemic weakness in the Internal Control system, except the transition to SUMMA.

**3. Ongoing monitoring of the control and anti-fraud strategies**

**Sensitive Functions**

An in-depth risk review was conducted in 2022 following the reorganisation of DG HR. The review concluded that all identified sensitive functions within DG HR were appropriately managed, with risks either mitigated to an acceptable level or addressed through action plans to strengthen related controls. No major organisational changes have occurred since then. DG HR Directors and Heads of Unit confirmed that in 2025 no functions currently posed an unacceptable risk.

## **Risk Management**

DG HR regularly updated its risk register during the year. The register is approved by senior management. All risks were closely monitored and no significant issues have materialised, also due to the implementation of the mitigating actions included in the action plan.

## **Ex Post Controls**

See the related section in Annex 7.

## **Anti-Fraud Strategy**

In June 2025, a new DG HR Anti-Fraud Strategy, including its action plan, was adopted following a targeted fraud risk assessment and consultation with OLAF. To raise awareness and promote the strategy, a staff seminar was organized, followed also by other communications to ensure a wide reach.

Key 2025 achievements include the roll-out of a dedicated intranet page on anti-fraud, providing a central hub for information on fraud prevention and detection, and the inclusion of fraud elements in the induction program for newcomers. In addition, a map identifying the most significant or frequent fraud red-flags applicable to DG HR activities is being developed, following extensive consultations in DG HR, and will be subsequently released in a new dedicated intranet page. Additionally, a risk assessment has been conducted to identify areas vulnerable to artificial intelligence-related fraud, and mitigation measures to be prioritised will be submitted to Senior Management in 2026.

Finally, DG HR continues to contribute to the implementation of actions with DG HR in the lead or support under the Commission Anti-Fraud Strategy. Notably, all actions under DG HR's remit following the July 2023 Action Plan are considered successfully implemented or completed, with the action related to the recruitment process relaunched in the context of the new recruitment model.

## **Implementation of Action Plan addressing previous internal control deficiency**

Minor deficiencies were identified in the previous AAR in relation to Information and Physical Security management, as established in context of IAS audits. As mentioned below, the implementation of the action plans of the related audit recommendations is ongoing, even if delays occurred, particularly in relation to two very important recommendations related to the IAS audit on Physical Security. These delays have not resulted in significant risks, as several actions have been successfully completed, and other mitigating measures are in place to limit exposure.

## 4. Audit Conclusions, Findings And Recommendations

### Internal Audit Service (IAS)

#### List of outstanding 'very important' IAS recommendations (RECs)

##### 1. Audit on physical security of persons and assets in the Commission

(HR, DIGIT, OIL, OIB, COMM – final audit report issued in 2022)

<b>REC 1:</b> Governance framework and organisational arrangements for physical security at the Commission.	Joint action DG HR and DG COMM.  Original due date: 31.12.2023.  Updated target date: 30.06.2026. The set-up of a comprehensive security strategy at Commission level was delayed, pending a decision at political level on the organisation of internal security and on the scope of the internal security strategy, but it is now well on track for adoption in the first semester 2026. In addition, the agreement clarifying the security governance and competences with regard to the JRC sites was delayed by the ongoing revision of JRC security governance, but it is near finalization. All other sub-action points have been completed.
<b>REC 3:</b> Risk management framework for physical security at the Commission.	Joint action DG HR and DG COMM.  Original due date: 31.12.2023.  Updated target date: 31.03.2026 in order to implement a new IT platform for risk management, as the initially selected solution had to be discontinued due to data privacy concerns. All other sub-action points have been completed.

##### 2. Audit on protection of confidentiality of information at corporate level

(HR, SG, DIGIT – final audit report issued in 2023)

<b>REC 5:</b> Provisions for external service providers (ESPs) to ensure confidentiality of information.	Action DG HR.  Original due date: 30.06.2025.  Updated target date: 23.12.2025. The recommendation is considered closed, and its implementation is currently under review by the IAS.
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Regarding the above long-overdue recommendations in the field of Physical Security, most of the sub-action points have been implemented, and, as reported above, the remaining points are near finalization. These delays have not resulted in significant risks, as several actions have been successfully completed, and other mitigating measures are in place to limit exposure. Consequently, there is no significant impact on the assurance.

##### 3. Audit on Assessment of HR needs in the Commission at corporate level

(BUDG, HR, SG – final audit report issued in 2024)

<b>REC 4:</b> Quality checks of the Commission's HR needs by the Corporate Services.	Joint action DG BUDG, DG HR, SG.  Due date: 30.09.2026.
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Substantial progress has already been achieved in implementing the joint action plan adopted by the three services concerned, thereby mitigating the residual risk exposure. In particular, the three corporate services organised reviews and assessments of HR requests in order to formulate informed proposals for endorsement by the CMB and adoption by the College. In

addition, work is ongoing on the action to enhance the overview of staff allocated to Commission activities while also exploring options to ensure higher-quality data in the context of the future HRT (Human Resources Transformation) system.

Another very important recommendation from the same audit was completed on time, notably through the introduction of a revised Legislative Financial and Digital Statement (LFDS) to accompany each new legislative proposal. In addition, DG HR has implemented the actions regarding exchanges of good practices organising regular workshops and trainings on HR reporting. This recommendation has been formally closed by the IAS.

<b>4. Audit on Human Resources Transformation programme (HRT)</b> (final audit report issued in 2025)	
<b>REC 3:</b> Management of IT Security	Due date: 30.09.2026 Appropriate action plans have been established, and the measures are expected to be completed within the agreed timeframe.

The recommendation aimed to strengthen programme-level IT security management and oversight by promoting a structured and systematic approach across the entire system lifecycle. Appropriate action plans have been established, and significant progress has already been achieved, with key actions either completed or in their final stages. The implementation of IT Security Plans is periodically monitored and formally approved by the Steering Committee. All planned measures are expected to be fully completed within the agreed timeframe, ensuring a robust, systematic, and well-governed approach to IT security across the HRT Programme.

In conclusion, the outstanding recommendations are being addressed, in cooperations with the other concerned DGs, and do not have a significant impact on the assurance.

**European Court of Auditors (ECA)**

<b>5. <u>Special Report 20/2024</u> EU Civil Service - A flexible employment framework, insufficiently used to improve workforce management</b> (final audit report issued in 2024)
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The report included three recommendations addressed to the three audited Institutions (the European Commission, the European Parliament and the Council). In response, an action plan was developed, and DG HR, in association with EPSO, was able to close two recommendations, while one is still outstanding (see below).

<b>REC 3: Further develop Career and Performance Frameworks</b>	
Institutions should: (a) Improve guidelines for managing poor performance outside formal dismissal procedures. (b) Review and update tasks and responsibilities for AST/SC and AST posts. (c) Open internal competitions to eligible staff from other function groups. (d) Explore non-financial recognition for outstanding performance.	
<ul style="list-style-type: none"> <li>• <b>Target Date:</b> December 2025</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Commission’s Response:</b> Accepted.               <ul style="list-style-type: none"> <li>○ For <b>3(a):</b> The Commission plans to revise and simplify the performance management guide, using actionable checklists for managers.</li> <li>○ For <b>3(c):</b> The Commission will enhance career opportunities for staff, considering departmental needs, skills, and regulatory constraints through impact analysis.</li> </ul> </li> </ul>

<ul style="list-style-type: none"> <li>• <b>Revised Date:</b> July 2026</li> </ul>	Points b and c were closed, while points a and d would be completed in the first part of 2026, after having completed the consultation of relevant stakeholders.
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## 6. [Special Report 20/23 on Supporting Persons with Disabilities](#)

(final audit report issued in 2023)

The subpoint (b) from the below recommendation is expected to be closed in the first half of 2026 to allow for extensive consultation with the stakeholders concerned, while the first subpoint (a) was closed in January 2026.

### REC 4: Measure and report progress towards employing persons with disabilities in EU institutions

The EU institutions should lead by example and:

- (a) measure progress towards including persons with disabilities into their workforce;
- (b) report on progress regularly (preferably every two years) in full respect of data protection rules, by comparing their own data against comparable information at EU level, and where feasible also at member state level.

<ul style="list-style-type: none"> <li>• <b>Target Date:</b> December 2025</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Commission's Response:</b> Accepted for the part which falls under the remit of the Commission. <ul style="list-style-type: none"> <li>(a) The Commission agrees with the assessment made by the ECA and will take the necessary actions to measure progress towards the inclusion of persons with disabilities in its workforce.</li> <li>(b) The Commission will report on progress as far as the Commission is concerned, by the set deadline of end 2025. The Commission took note of the preference in the recommendation 4b to report preferably every two years. This will be dependent on the Commission's HR Strategy, Action plan and HR resources available and can therefore not commit to the proposed reporting schedule.</li> </ul> </li> </ul>
<ul style="list-style-type: none"> <li>• <b>Revised Date:</b> June 2026</li> </ul>	The point (b) will be completed in the first part of 2026, after having completed the consultation of relevant stakeholders.

## 7. [Special Report 18/2022 EU institutions and COVID-19](#)

(final audit report issued in 2022)

Finally, all recommendations from Special Report 18/2022 were closed by the Commission, and the ECA confirmed that they were fully and timely implemented, except for subpoint c of recommendation 3 under the lead of OIB (monitoring and reporting on the budgetary impact of the new ways of working, in particular regarding buildings). This subpoint was considered implemented in most respects, though with some delay. The ECA noted that the results of the new ways of working are reported in the annual environmental statements, focusing mainly on environmental aspects such as water consumption and office paper use. The Commission also reported monitored consumption and monetary savings for energy, electricity, gas, and paper. However, there is no evidence that this analysis was communicated internally to decision-makers, which limits the ability to assess the financial consequences of the new ways of working and to take fully informed decisions. For more details, please refer to the OIB Annual Activity Report.

## **OLAF - EPP0**

No new recommendations were received from OLAF or EPP0 in 2025. DG HR continues to support ongoing investigations when necessary and has only one outstanding financial recommendation. Additionally, three administrative recommendations are in the process of being implemented, though progress is hindered by challenges related to the nature and robustness of the evidence provided by the investigation and the contractual and operational complexities of the underlying processes.

## **Accounting Officer's Reports - Validation Local Financial Management Systems**

In 2025, DG BUDG did not issue a new verification report addressing the validation of local systems in DG HR. The Accounting Officer's 2025 report does not highlight any issues related to DG HR, either in the design and implementation of local systems or in the accuracy of financial and regulatory management reporting. All previous recommendations addressed to DG HR have been fully implemented and closed, with no outstanding recommendations remaining. However, certain data encoding inconsistencies and misclassified accounting entries were identified in the context of the accounting closure controls. These issues, linked to the transition to SUMMA, had no financial impact, were corrected, and mitigating measures were implemented to prevent recurrence, when necessary. They do not call into question the overall completeness, accuracy, and reliability of DG HR financial data and accounts.

# 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

DG HR	Payments made (2025;MEUR)	minus new prefinancing (2025;MEUR)	plus cleared prefinancing (2025;MEUR)	Relevant expenditure (2025;MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2025;MEUR)	Adjusted Average Recoveries and Corrections ( <i>adjusted</i> ARC; %)	Estimated future corrections (2025;MEUR)	Estimated risk at Closure (2025;MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
RCS 1 - HRM Support Services	152.40	0.00	0.00	292.81	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
RCS 2 - Contribution to the European Schools	292.81	0.00	0.00	152.40	0.00% - 0.00%	0.00 - 0.00	0.00% - 0.00%	0.00 - 0.00	0.00 - 0.00
<b>DG total</b>	<b>445.20</b>	<b>0.00</b>	<b>0.00</b>	<b>445.20</b>		<b>0.00 - 0.00</b>	<b>0.00% - 0.00%</b>	<b>0.00 - 0.00</b>	<b>0.00 - 0.00</b>
					<b>Overall risk at payment in %</b>	<b>0.00% - 0.00%</b> (7) / (5)		<b>Overall risk at closure in %</b>	<b>0.00% - 0.00%</b> (10) / (5)

### Notes to the table X

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the total. RCS 1 includes administrative expenses related to missions and conferences reported in previous years by the service responsible for the payment (notably the PMO and EPSO) and excludes interim staff costs under operational programmes reported in previous years by DG HR and, in 2025, by the services responsible for the commitment. Further information can be found in Annexes 6 and 7.

(2) Payments made refers to payments executed after the preventive (ex-ante) control measures have been implemented earlier in the cycle. In cases of Co-Delegations Type III, the "payments made" are included in the reports of the Delegating departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

(3) & (4) & (5) DG HR has no pre-financing.

(6) & (7) & (8) The adjusted average recovery and corrections percentage for the last 3 years is EUR 0 million, which is the best available indication of the corrective measures DG HR applied over the past years as a result of ex post controls. Given the very low level of risk at payment and thus very low amount of corrections, the AOD is using a rate of 0% for its estimated future corrections.

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

## Human Resource management

<b>Objective:</b> DG HR 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)	
41%	50%	45.9%	
<b>Indicator 2: Staff engagement index</b>			
<b>Source of data:</b> Commission staff survey			
<b>Baseline</b> (2023)	<b>Target <sup>(16)</sup></b> (2029)	<b>Latest known results <sup>(17)</sup></b> (situation on 31/12/2025)	
78%	Maintain or increase	New staff engagement index (2025): 82% Old staff engagement index (2023): no change	
<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)
All staff online 'Question Hour'	Number of 'Question Hour' sessions	8 sessions	8 sessions
Regular online debriefing sessions following middle and senior management meetings	Number of debriefings	Weekly sessions (as per the meeting calendar)	Weekly sessions organised as per the meeting calendar

<sup>(16)</sup> The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results).

<sup>(17)</sup> 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.

<b>Description</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Trust initiative: management seminar and staff event around the theme of trust	Number of management seminars Number of staff events	1 management seminar 1 staff event	1 management seminar 1 specific 'Question Hour'
Female Deputy Heads of Unit	Number of female Deputy Heads of Unit	Maintain >50% of female Deputy Heads of Unit	53%
Participation in management development programme (MDP)	Number of HR staff participating in MDP	2 (corresponding to allocated quota)	2
Information session for team managers who are interested in becoming Head of Unit	Number of information sessions for team managers who are interested in becoming Head of Unit	1 information session	No session was organised as the team leader professional development has been taken over by the new corporate team leader network

## Digital transformation and data management

**Objective:** DG HR 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)

<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)
37%	% increase compared to baseline	% increase compared to baseline	35%

<b>Indicator 2: Seamless digital environment: cloud adoption – % of IT systems utilising cloud infrastructure services compared to the total number of IT systems</b>			
<b>Source of data:</b> Digital Commission Dashboard (– data measured at DG-level)			
<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)
16%	% increase compared to baseline	% increase compared to baseline	8% <sup>(18)</sup>
<b>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).</b>			
<b>Source of data:</b> DG HR			
<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)
Developing	Established	Advanced	Developing
<b>Indicator 4: Compliance indicator <sup>(19)</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.</b>			
<b>Source of data:</b> DG HR			
<b>Baseline</b> (2024)	<b>Interim milestone</b> (2027)	<b>Target</b> (2029)	<b>Latest known results</b> (situation on 31/12/2025)
82%	>90% Departments should set yearly target groups and corresponding targets and ensure timely review of their records of processing activities.	100%	79% (100% staff trained and 58% public records of processing operations reviewed)

<sup>(18)</sup> The change compared to the baseline is due to the introduction of a new methodology for calculating the level of IT systems utilising cloud infrastructure services compared to the total number of IT systems.

<sup>(19)</sup> 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”

**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)
Implementation of the HR Digital Solutions Modernisation Plan in two waves consisting of 5 projects in Wave 1 and 9 projects in Wave 2	Percentage of implemented solutions per programme wave	87% (Wave 1) – 22% (Wave 2) Each project represents a share of the related wave corresponding to the complexity and size of the project. The level of completion of each project is projected by the end of 2025, reflecting an expected completion of 4 projects in Wave 1 and first deliveries on 2 projects in Wave 2.	80% (wave 1) – 14% (Wave 2) The percentage of completion for the wave 1 projects reflect that despite all projects going live, enhancements are still required before fully closing the projects. The percentage completion for wave 2 reflects that some projects have been rescheduled to start in 2026.

**Data management**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Start the implementation of the local data catalogue	Pilot a local data catalogue, automating DG HR's data management with the objective to improve data quality and the description of the DG's main data assets	End of 2025	Pilot successful, data catalogue to be launched in production in 2026.

**Data protection**

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2025)
Awareness-raising courses on data protection rules	Number of staff participating in the training courses	130	181

## 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 CO <sub>2</sub> eq).			
<b>Source of data:</b> DG/department emissions report from Mips+			
<b>Baseline</b> (2019)	<b>Target</b> (2030)	<b>Latest known results</b> (situation on 31/12/2025)	
1 228 <sup>(20)</sup>	50% of reduction	43% of increase <sup>(21)</sup>	
<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)
Energy saving actions	% of department buildings participating in the annual BEST energy saving actions	50% of department buildings	2/5 buildings in BXL (40%) (including hubs)
Staff awareness actions	Number of staff awareness actions in line with EMAS/greening corporate campaigns	Increase (2 actions)	2

<sup>(20)</sup> including 1 085 t CO<sub>2</sub>eq related to security

<sup>(21)</sup> DG HR's mission emissions non-related to security decreased by 58%.