

Annual Activity Report 2025

annexes

Joint Research Centre

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

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

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

31 March 2026

Sabine Henzler

⁽¹⁾ C(2017)2373 of 19.04.2017.
jrc_aar_2025_annexes

ANNEX 2: Performance tables

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

Specific Objective 1.1: The JRC contributes to the safe, efficient, and sustainable phase-out of nuclear facilities by decommissioning JRC sites at the end of their lifecycle and supporting EU knowledge transfer on decommissioning practices

Related to spending programmes: Nuclear Decommissioning Assistance Programme

Result indicator 1.1.1 Quantity of legacy low level radioactive waste removed in Karlsruhe, Geel and Petten

Explanation: The indicator measures the fraction of legacy radioactive waste present on the Karlsruhe, Geel and Petten sites removed from facilities expressed in weight % of legacy waste inventory of the current MFF

Source of data: JRC internal data

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
38%	66%	100%	52%

Result indicator 1.1.2 Number of site facilities with up-to-date decommissioning plans

Explanation: The indicator measures the number of JRC nuclear facilities with decommissioning plans updated and maintained according to national regulatory timelines and JRC strategy vs the total number of facilities in operation

Source of data: JRC internal data

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
8%	54%	100%	58%

Result indicator 1.1.3 Quantity of nuclear material alienated or stored in dedicated facilities in Ispra

Explanation: The indicator measures the amount of fresh or irradiated nuclear material alienated or stored in storage facilities not preventing decommissioning of the ESSOR reactor and is measured in kg of heavy metal

Source of data: JRC internal data

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
0	920	1620	0

Result indicator 1.1.4. Quantity of processed radioactive waste or material in Ispra

Explanation: The indicator collectively measures the performance of several radioactive waste management processes and is measured in metric tons of processed waste

Source of data: JRC internal data

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
782	2000	3500	1048

Result indicator 1.1.5. Decommissioning knowledge products shared

Explanation: The indicator measures unique downloads of knowledge products from the dedicated platform.

Source of data: JRC internal data

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
0	450	750	806

Main outputs in 2025:

Ispra site

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Procure decommissioning programme support	Sign framework contract for intellectual support services in decommissioning	Q4	Postponed to January 2026 due to delays in the procurement process related to requests for extension of the offer submission deadline
Construction of a new grouting station	Sign supply contract for new grouting station	Q4	Signed
Manage radioactive liquid waste	Publish call for tender for management of liquid waste in Ispra	Q4	To be published in 2026. As the market is restricted, additional market survey, including site visits, was necessary
Metal melting treatment of waste	Preparation of the first batch	Q4	Completed

Karlsruhe site			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Plan decommissioning of the site	Sign specific contract for review of the site decommissioning plan	Q4	Delayed to Q1 2026 as it is linked to the signature of the framework contract for decommissioning programme support
Petten site			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Plan decommissioning of the site	Sign specific contract for review of the site decommissioning plan	Q4	Delayed to Q1 2026 as it is linked to the signature of the framework contract for decommissioning programme support
Assessment of possible scenarios for the practical implementation of the HFR decommissioning	Delivery of the Strategic Report	Q1	Delivered
Knowledge sharing and dissemination			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Preparation and dissemination of knowledge products	10 knowledge products distributed on the platform (4 from JRC)	10 before Q4	7 Additional knowledge products have been produced but not yet shared as they are undergoing a quality assurance process

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

Specific Objective 8.1: The JRC supports evidence-informed policymaking through creating and managing high-quality and fit-for-purpose scientific knowledge

Related to spending programme(s): Horizon Europe and Euratom

Result indicator 8.1.1: Proportion of peer-reviewed publications in the top 10% most-cited journals

Explanation: The proportion of publications in the top 10% most-cited journals indexed by Scopus is a proxy for scientific excellence. The most-cited journals are defined by the journal metric SJR (SCImago Journal Rank), which is field-normalised and can be used irrespective of the disciplines, in which an entity is working.

Source of data: SciVal using data from Scopus (products of Elsevier B.V.)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
47%	>40%	>40%	53%

Result indicator 8.1.2: Number of impacts on policymaking

Explanation: This is related to the JRC's purpose and Horizon Europe's key impact pathway, 'societal impact', and measures the effectiveness of the JRC's research. The indicator value is the number of individual records of use, which are registered in a JRC-internal inventory. ⁽²⁾

Source of data: JRC records of evidence of use and effects (PRIME)

This result indicator is selected as a KPI

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
500	>300	>300	416

⁽²⁾ This inventory links relevant JRC studies, services, models, technical systems, data, and data platforms to evidence of their use in shaping EU policies, such as drafting legislative acts, devising EU strategies and policies, and facilitating technical implementation by the Commission and Member States. Each record of use includes a description of the activities and outputs, an explanation of their use, and references to supporting evidence. These records are validated internally by peers. Since yearly values vary, the milestone and target are based on the average number of outputs and past data from 2014 onwards, which indicates the average number of outputs required to achieve one outcome.

Result indicator 8.1.3: Field-weighted citation impact of peer-reviewed publications

Explanation: citation allows to acknowledge the relevance of a given publication to the research topic, which is a proxy for the impact on scientific research. This indicator is part of the Horizon Europe key impact pathway 'scientific impact'. The unit of measurement is a ratio of citations received relative to the expected world average for similar publications. The world average is 1.00. ⁽³⁾

Source of data: SciVal using data from Scopus (products of Elsevier B.V.)

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
2.45	>2	>2	2.25

Result indicator 8.1.4: Level of satisfaction with JRC's science services

Explanation: This is a proxy for the effectiveness of JRC's science services. It is based on a survey to partner DGs. The indicator refers to the proportion of respondents indicating 'high' or 'very high' overall satisfaction with the JRC. Expecting an increase in survey responses, the milestone and the target take into account the potential for a broader range of results. ⁽⁴⁾

Source of data: JRC customer survey

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
98%	>80%	>80%	97%

Result indicator 8.1.5: Level of satisfaction with timeliness of science services

Explanation: This is a proxy for the effectiveness of JRC's science services. It is based on a survey to partner DGs. The indicator refers to the proportion of respondents indicating 'high' or 'very high' overall satisfaction with the JRC. Expecting an increase in survey responses, the milestone and the target take into account the potential for a broader range of results. ⁽⁵⁾

Source of data: JRC customer survey

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
100%	>80%	>80%	100%

⁽³⁾ The indicator value is dynamic and can change depending on the extraction date from the data source. For that reason, the milestone and the target are based on average data over long period of time and not on a value from one single year. Benchmarking confirms that the JRC's milestone and target are ambitious and indicate high impact of the JRC's peer-reviewed publications as they are cited 100% more than the world average (FWCI=1) and are at par with prestigious organisations such as the University of Cambridge and the University of Oxford (FWCI=2 for 2014-2024).

⁽⁴⁾ The values are considered realistic and ambitious as values between 75% and 85% are commonly referred to as a good result.

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Main outputs in 2025:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Related to GO1			
Modelling methodologies and references (in support of the Circular Economy Act)	Data provided to the lead DG	Q4	Delivered One report on the Recalibrate Circular Economy project and four factsheets (on plastics, steel, cement and concrete, and aluminium) were released end of September 2025.
Mapping and monitoring of the transition of the energy-intensive industries towards climate neutrality (in support of the Industrial Decarbonisation Accelerator Act)	Data provided to the lead DG	Q4	Delivered Data provided will support the preparation of the Act's impact assessment. The JRC provided DG RTD with factsheets on energy intensive industries and an updated database with 500+ innovative projects and pilot plants in EU, UK, NO for climate neutrality.
Analysis of flexibility and storage aspects (in support of the Electrification Action Plan and Grids Plan)	Data provided to the lead DG	Q3	Delivered
The interconnection needs of the European electricity system in support to the European Grids Package	Report provided to the lead DG and referenced in policy	Q4	Delivered Provided report (JRC1439650 support European Grids Package presented in December 2025 analysing impact of increased interconnector expansion given the current scenarios

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Provide assistance to on the development of Product Environmental Footprint Category Rules for the space sector (in support of EU Space Act)	Data provided to the lead DG	Q2	Delayed In agreement with DG DEFIS, the start of this study has been delayed to January 2026, with first results expected in 2027.
Provide evidence and contribute to the ISG Bioeconomy (in support of the Bioeconomy Strategy)	Data provided to the lead DG	Q4	Delivered The JRC's Biomass Report 2025 delivered the first fully integrated EU-wide assessment of the biomass sector. The JRC also provided input on the Bioeconomy strategy, on e.g., circular bioeconomy, challenges for bio-based materials uptake in construction.
Analyses based in energy modelling tools (in support of Roadmap towards ending Russian energy imports)	Data provided to the lead DG	Q1	Provided The JRC analysis contributed to assess the impact of measures to phase out Russian gas imports and improve the monitoring of potential energy dependencies.
Policy Report "Future Directions for Quantum Technology in Europe: an analysis of policy questions (policy report)"	Report published	Q4	Published
Brief "Enhancing the resilience of time distribution (brief)"	Report published	Q4	Published
Brief "EU Role in the global quantum race (brief)"	Report published	Q4	Published
Technical Report "Technical assessment on the measure taken by France related to the compliance of Apple iPhone 12 A2403 with the essential requirements of Radio Equipment Directive 2014/53/EU"	Report published	Q4	Published

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Technical Report “Galileo High Accuracy Service Reference User Algorithm” and related publications	Report published	Q4	Published
Workshop on the Future of Conflict Early Warning (Brussels, 124 registered participants)	Report published	Q3	Published
Provide DG HOME with technical materials for guidelines that support the implementation of the Critical Entities Resilience Directive.	Commission communication published	Q4	Published
Design and analyse the results of the Third Hybrid Risk Survey for member states, as part of the EU Joint Framework on Countering Hybrid Threats.	Report presented to the Council and distributed to the member states	Q4	Delivered
Analysis of national strategies to prepare the armed forces for climate change (in support of the Climate Change and Defence Roadmap and the Strategic Compass)	Report published	Q4	Published
Related to GO2			
Make operational the Counter-drone living lab (in support of European Internal Security Strategy)	Initiation of the living lab's work	Q3	Completed
Foresight study on the emerging risks and opportunities for EU internal security stemming from new technologies (in support of European Internal Security Strategy)	Study published	Q4	Published Study and policy brief published respectively in Q1 2025 and Q2 2025.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Science for policy report "Analysis of Risks Europe is facing" accompanying Staff Working Document (in support of the EU Preparedness Union Strategy)	Report published	Q2	Published
Geopolitical foresight study focusing on highly uncertain scenarios and their consequences on security and preparedness (in support of the European Internal Security Strategy and the EU Preparedness Union Strategy)	Study published	Q4	Ongoing The study's draft is still under review and expected by February 2026.
Science for Policy Report on Managing irregular migration and return in the EU and selected Member States	Report Published	Q4	The report was published in Q4 2025 and is being used in the Impact Assessment on digitalising the return, readmission, and reintegration systems
Methodology and tool to assess migratory pressure	Delivery of Scientific technical system to DG HOME	Q4	Delivered The methodology and the tool were finalised and will be used to establish which Member States are under migratory pressure as per the Migration Management Cycle
Methodology to forecast arrivals (asylum applications and irregular border crossings) 12 months ahead	Delivery of scientific paper and report to DG HOME	Q4	Delivered The methodology was used for the projections of arrivals to the EU in 2026, as reported in Commission Communication "The European Annual Asylum and Migration Report"
Science for Policy Report on migration narratives (in support to the communication efforts around the implementation of the Migration Pact)	Report published	Q2	Published

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Technical Report on Fairness Perceptions of the EU migration and asylum system (in support to the communication efforts around the implementation of the Migration Pact)	Report published	Q2	Published
Technical Report "Analysis of GNSS radio-frequency interference impacting civil aviation in the Baltic and Northern European regions"	Report published	Q4	Published
OCT Report on High Density Interconnect Printed Circuit Boards and Advanced IC substrates in Space and Defence	Report published	Q4	Published
OCT Report on The Drone Sector in the EU with a Focus on Swarming	Report published	Q4	Published
OCT Report on Sensors Based on Cold Atoms	Report published	Q4	Published
OCT Report on Analog Digital Converters (ADC)/Digital Analog Converters (DAC) up to Q/V band	Report published	Q4	Published
Related to G03			
Science for Policy brief on gaps in labour force participation to reduce the impacts of demographic change	Science for policy brief published	Q1	Published
Technical Report on the role of migration and fertility for the future size of the EU's population.	Technical report published	Q1	Published
Science for policy brief on "Right to stay" and regional population dynamics	Science for policy brief published	Q2	Published in Q3, to match with the European week of regions and cities.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Commission Communication COM/2025/1026 final “New European Bauhaus: From vision to implementation”	Commission Communication	Q4	Adopted
Proposal for a Council Recommendation on the New European Bauhaus COM/2025/1027 final	Proposal for a Council Recommendation	Q4	Adopted
Related to G04			
Optimisation of the Union Level Methodology for the quality assessment of integrated administration control systems (in support of Common Agricultural Policy simplification package)	Data provided to the lead DG	Q2	Delivered The JRC’s input was taken up in the new optimised Union Level Methodology (ULM) published and adopted by Member States
Related to G05			
Implementation of citizen engagement to inform the drafting of Democracy Shield	Data provided to the lead DG	Q3	Delivered
Citizen engagement report (in support of the European Democracy Shield)	Report published	Q3	Delivered A policy brief will be made publicly accessible Q1 2026, followed by a full report.
Related to G06			
Gathering and analysing demographic and migration data specific to the Mediterranean region (in support of Pact for the Mediterranean)	Publishing of data and analysis	Q4	Delivered The JRC's work is clearly referenced as groundwork for the Pact's first pillar, notably on population dynamics (e.g., population growth, education type, percentage of active populations).
Initial report on solutions for soil health in the Mediterranean (in support of Pact for the Mediterranean)	Report published	Q4	Underpinning workshop done – report delayed to Q1 2026, due to unforeseen capacity challenges.

Initiatives linked to regulatory simplification and burden reduction			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Report on the impacts of the simplification measures of the Union level Methodology on the reduction of burden for national administrations and farmers (in support of Common Agricultural Policy simplification package)	Report published	Q3	Published
Harmonisation of carbon accounting methods (in support to Industrial Decarbonisation Accelerator Act)	Data provided to the lead DG	Q4	Delivered The JRC has been co-leading the ISG on simplification and harmonisation of carbon accounting. It also developed a technical report, which is pending for publication.
Other major outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Policy Report supporting Strategic Foresight Report 2025	Report published	Q3	Delayed to Q1 2026, due to unforeseen delays in the selection of the topic of the Strategic Foresight Report 2025.
Report on state of fire safety engineering in the EU (in support of European Strategy on Standardisation)	Report published	Q2	Published The report was cited in SWD(2025) 1053/2 'Understanding the housing crisis'.
Report on climate change adaptation in the built environment (in support of European Strategy on Standardisation)	Report published	Q2	Published

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Designing the process of engagement, visioning, co-creation, drawing on wide range of scientific results (in support to Intergenerational fairness strategy)	Report published	Q4	Delayed The final report will be available in Q1 2026 aligned with the adoption of the strategy. Interim products were made publicly available at various stages in 2025. The delay is due to resource prioritisation to focus resources on the strategy itself.
Methodology for estimating the standardised baselines for carbon removals, quantification of carbon removals, and for the development of indicators of risk of carbon reversal due to climate change to support the liability rules (in support of Carbon Removal Certification Framework)	Data provided to the lead DG	Q4	Provided
Methodological and technical contributions for the preparation of the proposal for the Performance Regulation for the 2028-2034 Multiannual Financial Framework (MFF)	Data provided to the lead DG	Q3	Provided The data was provided before the adoption of the new MFF proposal.
Outlook report on generative AI	Report published	Q3	Published in Q2, due to reprioritisation of resources to align with political agenda.
Analysis of the use of critical raw materials in the construction supply and value chain	Report published	Q2	Published and delivered to DG RTD
Study on advanced materials for the energy transition	Study published	Q2	Published

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Study on reducing critical raw materials through use of advanced materials for construction, mobility, and electronics	First draft published	Q2	Published The study publication was preceded by a validation workshop and was shared with DG RTD as input to the Advanced Materials Act Impact Assessment. The study's final draft is planned for April 2026. This work on circularity is at the origin of several provisions to support recycling in Europe in the RESourceEU Action plan, aiming to swiftly secure the EU's supply of critical raw materials and published in December 2025.
Modelling evidence on impacts on third countries and well as to assess possible changes to Carbon Border Adjustment Mechanism	Data provided to the lead DG	Q4	Provided The JRC's analysis was included in the CBAM review report and the impact assessment for the CBAM extension legislative proposal. The JRC also delivered a methodology for DG TAXUD to produce the required default values.
Report on the status of environment and climate in Ukraine	Report published	Q2	Published
6th JRC disinformation workshop	Workshop organised	Q3	Organised
Competence building through the Exploratory Research (ER) Programme	% of thematic priority areas addressed with Exploratory Research projects Number of running ER projects JRC scientific staff actively involved in the exploratory Research community Programmes	70% > 10 > 3%	70% 28 > 3%

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Competence building through the Centre for Advanced Studies	Number of implemented CAS projects	3	2 The 2025 CAS call for proposals was issued later than expected, in order to allow time for the strategic reorientation of the CAS programme.
	Number of high-level experts engaged with CAS	>15	4 For similar reasons as for the lower number of implemented CAS projects, the results are lower than anticipated. Also, and for reasons of expediency, purchase orders for service contracts were used instead of several expert contracts
Partnership building with academic institutions on the science-policy interface through the CDP	Number of active CDP projects	15	36
	Number of new or extended CDP Agreements with academic institutions	20	20
	Number of scientific seminars with host Units/Directorates	4	4
Reflection paper on "A pathway to increasing trust in democratic institutions and boosting competitiveness",	Paper published	Q1	Published
Update of Technology and Democracy Report	Report published	Q3	Delayed to Q1 2026 to allow better alignment with the European Democracy Shield
Scoping report on the Future of Democracy	Report published	Q3	Delayed to Q1 2026 to allow better alignment with the European Democracy Shield

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
3 Thematic reports on the Future of Democracy	Reports published	Q4	Delayed to Q3 2026 to allow better alignment with the European Democracy Shield
Contributions to the review of EU new car and van CO2 standards	Direct contributions to the EC impact assessment supporting the proposal (COM/2025/995 final)	Q4	The JRC analysis (text, figures, tables) was included in the impact assessment for the relevant Commission proposal, published in December 2025
Implementation dialogues and significant reality checks			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Implementation dialogue on demography for Commissioner Šuica	Carrying out the implementation dialogue	Q4	Carried out on 18 November 2025
Production and publication of an Annual Progress Report on Simplification, Implementation, and Enforcement, together with DG RTD	2025 Annual Progress Report published	Q3	Published The report covers progress on key policy objectives, enforcement and implementation made in the field of startups, research and innovation during the period 1 January – 31 July 2025.

Implementation dialogues and significant reality checks

Specific Objective 8.2: The JRC develops and operates modern, sustainable and open research infrastructures

Related to spending programme(s): Horizon Europe, Euratom

Result indicator 8.2.1 Infrastructure's role in facilitating research outreach, collaboration and innovation

Explanation: JRC will align with European research infrastructure roadmaps and establish at least two new associations ⁽⁶⁾ with the European Strategy for Research Infrastructure Roadmaps (ESFRI) ⁽⁷⁾ within the next two years, ensuring its research infrastructures are aligned with European priorities. This indicator will help evaluate the infrastructure's role in facilitating research collaboration and innovation.

Source of data: JRC internal indicator

This result indicator is selected as a KPI

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Number of new associations with the European Strategy for Research Infrastructure Roadmaps > 1	Number of new associations with the European Strategy for Research Infrastructure Roadmaps > 2	Number of new associations with the European Strategy for Research Infrastructure Roadmaps > 4	1 (EUFRAT Research Infrastructures joined CERIC-ERIC). EUFRAT is a nuclear research open access programme now also offered through CERIC-ERIC (a multidisciplinary Research Infrastructure open for basic and applied users in the fields of Materials, Biomaterials and Nanotechnology).

⁽⁶⁾ Associations are understood as memoranda of understanding or collaboration agreements with ESFRI roadmaps or European research infrastructure consortia.

⁽⁷⁾ The European Strategy Forum on Research Infrastructures are strategic instruments to develop the scientific integration of Europe and to strengthen its international outreach. The competitive and open access to high quality research infrastructures supports and benchmarks the quality of the activities of European scientists and attracts the best researchers from around the world. they operate at the forefront of European and global science policy and contributes to its development translating political objectives into concrete advice for research infrastructure in Europe ([link](#)).

Result indicator 8.2.2 Renovating and refurbishing of building and research infrastructures

Explanation: The JRC will conduct an energy audit of its non-residential buildings and set a maximum energy performance threshold defined by each Member State to reduce energy consumption by at least 10% within the next three years according to Directive (EU) 2024/1275 (recast), Article 9.

Source of data: JRC internal indicator, Directive (EU) 2023/1791 (recast), Article 6 and Directive (EU) 2024/1275 (recast), Article 9. ⁽⁸⁾

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Geel: 37 051 m ² (total built surface)	< 10 % national threshold	< 16 % national threshold from 2030	The national threshold has not yet been published by the national authorities, as part of the EPB Directive requirements. In this respect, the JRC has started improving energy consumption of its buildings. In Geel, about 39% of the total floor area (14 500 m ²) is now well insulated. Energy audits are conducted / will be conducted in all sites.
Ispra: 158 202 m ²	< 10 % national threshold	< 16 % national threshold from 2030	See above
Petten: 20 825 m ²	< 10 % national threshold	< 16 % national threshold from 2030	See above

⁽⁸⁾ Exceptions:

- 1) JRC may choose which buildings to include in the 3 % renovation requirement, giving due consideration to cost-effectiveness and technical feasibility in the choice of buildings to renovate according to Directive (EU) 2023/1791(recast), Article 6.
- 2) JRC may establish and publish criteria to exempt individual non-residential buildings, in light of the expected future use of those buildings, in light of serious hardship or in the case of an unfavourable cost-benefit assessment, from requirements in this paragraph. According to Directive (EU) 2024/1275 (recast), Article 9.

Result indicator 8.2.3 Renovating and refurbishing of buildings and research infrastructures

Explanation: The JRC will develop a renovation plan to refurbish at least 3% of its building stock by 2029, focusing on buildings which are heated/cooled having useful floor area of over 250 m². This plan will include the installation of energy-efficient systems, and the use of sustainable materials according to Directive (EU) 2023/1791 (recast), Article 6.

Source of data: JRC internal indicator, Directive (EU) 2023/1791 (recast), Article 6 and Directive (EU) 2024/1275 (recast), Article 9 ⁽⁹⁾ ⁽¹⁰⁾

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Geel: out of the total surface accounted for in the methodology of the Directive (EU) 2023/1791, 9.97% of the 34 502 m ² heated/cooled built surface area above 250 m ² is not compliant with energy standards	1% of relevant floor area renovated	3% of relevant floor area renovated	In 2025, building 040 and the office part of building 050 received a façade renovation. At the moment 39% of the total floor space is hosted in well insulated buildings. The renovations made during the year account for about 4 940 m ² .
Ispra: out of the total surface accounted for in the methodology of the Directive (EU) 2023/1791, 61% of the 158 202 m ² ⁽¹¹⁾ heated/cooled built surface area above 250 m ² is not compliant with energy standards Total floor area heated/cooled > 250 m ² 98 053 m ²	1% of relevant floor area renovated	3% of relevant floor area renovated	Due to JRC harmonisation of measurement of built surfaces the last known results are not finalised yet. Building 48 completely refurbished, accounting for 1240m ² .

⁽⁹⁾ Exceptions:

- 1) JRC may choose which buildings to include in the 3 % renovation requirement, giving due consideration to cost-effectiveness and technical feasibility in the choice of buildings to renovate according to Directive (EU) 2023/1791(recast), Article 6.
- 2) JRC may establish and publish criteria to exempt individual non-residential buildings, considering the expected future use of those buildings, in light of serious hardship or in the case of an unfavourable cost-benefit assessment, from requirements in this paragraph. According to Directive (EU) 2024/1275 (recast), Article 9.

⁽¹⁰⁾ Given the different approach implemented in the new methodology, the figures provided may need to be reassessed in 2026.

⁽¹¹⁾ 2023 data have been taken as basis for this calculation. This does not include facilities linked with decommissioning and nuclear waste management.

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Petten: out of the total surface accounted for in the methodology of the Directive (EU) 2023/1791, 4.95% of the 20 825 m ² heated/cooled built surface area above 250 m ² is not compliant with energy standards	1% of relevant floor area renovated	3% of relevant floor area renovated	Due to due to JRC harmonisation of measurement of built surfaces the last known results are not finalised yet. Complete renovation of building's 308 (2 547 m ²) lighting fixture and controls to improve building's energy efficiency and reducing energy consumption. Partial renovation of facade of building 312 to improve insulation (100 m ²).
Geel: Refurbishment and adaptation of the conference centre following the New European Bauhaus approach	Procurement and Procedure Immobiliere	100% Q4	90% in Q4 Delay attributable to the prolonged response time from the lead architect.
Geel: Refurbishment insulation building B050	% Completion	100 % Q2	Completed
Geel: Refurbishment insulation building B020	% Design and procurement	100% Q4	Completed
Geel: Study and installation of Photovoltaic panels on site	% Completion	100% Q4	Delayed Expected completion in in Q2 2026, due to slow response from engineering company
Geel: Renewal cooling installations Reference Materials Storage Building	% Design and procurement	100% Q4	Delayed The predesign was completed in 2025. The delay is due to slow response from engineering company
Geel: Feasibility study deep refurbishment B010	% Completion	100% Q2	Completed
Geel: Design Study B010	% Procurement of architect	100% Q4	Delayed The greenlight for this project was received later than expected (October).
Geel: Border Security Lab needs analysis	% Completion	100% Q4	Delayed, with 25% completed in Q4, due to difficulties to obtain the needs from the end customer.

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Geel: Nuclear Labs B040 Needs analysis	% Completion	100% Q4	Delayed, with 25% completed in Q4, due to difficulties obtaining more detailed information from the Health Physics service with respect to phase 1 of the project.
Ispra: Construction of the tri-generation plant	% Completion	100% Q2	Completed in Q3, with delays in putting the plant in service due to additional procedures required by the Italian regulatory authorities to connect to the national grid.
Ispra: Installation of 480 kW photovoltaic panels on several buildings	% Completion	100% Q4	Delayed, with 25% completed in Q4, due to technical infeasibility of installation of PV system on the roof of building 59
Ispra: Building 48 office block complete renovation	% Completion	100% Q3	Completed
Ispra: Renovation of the storm sewer system to bypass the waste treatment plant.	% Completion	65% Q4	60% Q4 Major renovations will continue in 2026 and 2027. Underground works require more time than originally estimated.
Ispra: Construction of a new connection from building 54 along Via Francia to building 58a.	% Completion	30% Q4	20% Q4 A higher than anticipated water table required the use of a boring machine (used to enlarge and accurately finish holes underground), delaying works marginally.
Ispra: Final drafting of the “site storm water collection assessment” as a base for further developments.	% Completion	100% Q4	100% Q4

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Ispra: Renovation of the water cycle. Refurbishment of the lake water pumping station, and filtration plant.	% Completion	100% Q4	Completed
Construction of the new ultrafiltration plant for potable water production.	% Completion	100% Q4	Completed
Ispra: Light refurbishment of Mensa (First part 1A)	% Completion	50% Q4	0% Q4 Project design and preparation is complete, and work is planned to start for Q2 2026. The delay is due to unforeseen technical difficulties linked to the renovation work.
Ispra: New Garderie (90 children) – Final working design	% Completion	100% Q4	Completed
Karlsruhe: New nuclear research facility 'Wing M'	Complete the procurements, award of contracts for the technical installations, including Building Procedure to European Parliament, and start of contracts.	100% Q2 and 100% Q4	Completed
Karlsruhe: Refurbishment of infrastructure components to ensure continuity of operation	Installation of the glove box exhaust air pipes	90% Q4	20% completed in Q4, due to longer than expected national approval procedures
Petten: Construction of a new entrance building	Signature of contract (including 'building procedure') and commencement of works	100% Q3	Completed
Petten: Construction of a new entrance building	% realization completion	20% Q4	20% Q4
Petten: New fence	% realization completion	100% Q4	Completed
Petten: Renovation and improvement of waste and chemical storage	Public Procurement Management Tool, tender procedure and signature	100% Q4	Completed
Petten: Renovation and improvement of waste and chemical storage	% realisation completion	100% Q4	Completed

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
Petten: Installation of anti-fall balustrades and anti-bird protection net on the roof of building 311	Public Procurement Management Tool, tender procedure and signature	100% Q4	Completed
Petten: Installation of anti-fall balustrades and anti-bird protection net on the roof of building 311	100% realisation completion	100% Q3	Completed
Seville: New Commission building	% Completion of real estate procedure	100% Q2	Completed
Seville: New Commission building	Timely start of the works (date)	Effective start date Q3	Initiated
Seville: New Commission building	% Progress of the works according to plan (cost, quality, time)	10% Q4	11,28% in Q4
Seville: New Commission building	Health and safety: total accident incidence rate	50% of the national incidence rate	0 Accidents reported
Seville: Refurbishment of audio-visual infrastructure in meeting room "Machado"	% Completion	100% Q3	100% Q4, due to availability of providers and contractors
Seville: Refurbishment of IT office space	% Completion	100% Q4	50% completed in Q4, due to challenges linked to the layout with affected users of space.
Seville: Renegotiation and signature of new rental contract of the Expo Building	% Completion	100% Q2	Completed

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

Specific Objective 8.3: The Commission has appropriate capacity to manage intellectual property rights and be compliant with the rules and regulations

Related to spending programme(s): Horizon Europe, Euratom

Result indicator 8.3.1 Training Commission staff on intellectual property related risks

Explanation: The number of staff trained during the training course on IP issues per year. ⁽¹²⁾

Source of data: DG HR, EU Learn

This result indicator is selected as a KPI

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
420	480	540	719

Result indicator 8.3.2 Shorten pendency times of requests for IP advice

Explanation: Time before a first reply is received, measured in days

Source of data: European IP Helpdesk

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
72 hours/3 working days	60 hours/2.5 working days	48 hours/2 working days	First reply in 72 hours/3 working days for all requests.

Result indicator 8.3.3 Number of visits to the IP webpage

Explanation: Number of visits to the IP webpage SharePoint, measured in 'unique viewers' and 'site visits'

Source of data: Central Intellectual Property Service of the EC

Baseline (2025)	Interim milestone (2027)	Target (2029)	Latest known results (2025)
1.300 unique viewers 12.000 site visits	1.500 unique viewers 15.000 site visits	1.600 unique viewers 17.000 site visits	4,243 unique viewers 16,795 site visits

⁽¹²⁾ Number of trainings given per year can differ as it is influenced by the amount of available resources.

ANNEX 3: Draft annual accounts and financial reports

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

**Annex 3 Financial Reports - for European Development Fund (EDF) - Financial Year
2025 for DG JRC**

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2021 (in Mio €) for DG JRC						
EDF N°	Fund Source	Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2025	%
		1		2		3=2/1
11	11			0.62		
				0.62		

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS until 2021 (in Mio €) for DG JRC								
EDF N°	Fund Source	Budget item		Cumulative Commitment appropriations authorised	Commitment appropriations authorised in the year	Cumulative Commitments made	Commitments made in 2025	%
				1		2		3=2/1
11	11	Cotonou	Intra-ACP allocations			0.62		
Total						0.62		

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2021 (in Mio €) for DG JRC						
EDF N°	Fund Source	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2025	%
		1		2		3=2/1
11	11			0.62		
				0.62		

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS until 2021 (in Mio €) for DG JRC								
EDF N°	Fund Source	Agreement	Instrument	Cumulative Payments appropriations authorised	Payment appropriations authorised in the year	Cumulative Payments made	Payments made in 2025	%
				1		2		3=2/1
11	11	Cotonou	Intra-ACP allocations			0.62		
						0.62		

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2025 (in Mio €) for DG JRC									
EDF N°	Fund Source	Commitments outstanding at the end of previous				Commitments of the current year			Total commitm. outstanding at the end of the year
		Commitm. carried forward from previous year	Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	Commitm./ Decommitm./ Revaluations/ Cancellations	Payments	Commitm. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7=5-6	
11	11	-0.00			-0.00				-0.00
		-0.00			-0.00				-0.00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2025 (in Mio €)									
EDF N°	Fund Source	Commitments	Contracted	Payments	% to be settled	to be settled at end 2022	to be settled at end 2021	RAL Evolution	
		1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	11	0.62	0.62	0.62	100.00%	0.00	-0.00	0.00	-100.00%
		0.62	0.62	0.62	100.00%	0.00	-0.00	0.00	0.00%

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2025 (in Mio €) for DG JRC											
EDF N°	Fund Source	Agreement	Instrument	Commitments	Contracted	Payments	% to be settled	to be settled at end 2025	to be settled at end 2024	RAL Evolution	
				1	2	3	4 = 3/1	5 = 1-3	6	5-6	(5-6)/5
11	11	Cotonou	Intra-ACP allocations	0.62	0.62	0.62	100.00%	0.00	-0.00	0.00	-100.00%
				0.62	0.62	0.62	100.00%	0.00	-0.00	0.00	0.00%

TABLE 4 : BALANCE SHEET for EDF

BALANCE SHEET	2025	2024
A.I. NON CURRENT ASSETS	217,956,644.71	821,499,150.36
A.I.4. Non-Current Financial Assets	125,320,941.58	127,537,665.77
A.I.5. Non-Current Pre-Financing	0.00	500,223,120.19
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	92,635,703.13	193,738,364.40
A.II. CURRENT ASSETS	3,883,526,895.62	1,194,125,763.85
A.II.1. Current Financial Assets	4,877,307.75	4,877,307.75
A.II.2. Current Pre-Financing	3,457,216,209.71	741,879,410.90
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	100,717,158.98	36,623,193.17
A.II.6. Cash and Cash Equivalents	320,716,219.18	410,745,852.03
ASSETS	4,101,483,540.33	2,015,624,914.21
P.I. NON CURRENT LIABILITIES	-566,635.75	-574,692.79
P.I.2. Non-Current Provisions	-0.08	-0.08
P.I.3. Non-Current Financial Liabilities	-566,635.67	-574,692.71
P.III. NET ASSETS/LIABILITIES	-1,766,980,420.20	-2,223,272,771.12
P.III.1. Reserves	-58,740,036,022.04	-57,956,236,022.04
P.III.2. Accumulated Surplus / Deficit	56,973,055,601.84	55,732,963,250.92
P.II. CURRENT LIABILITIES	-138,756,463.22	-1,031,869,800.67
P.II.2. Current Provisions	-2,157,706.14	-2,157,706.14
P.II.4. Current Payables	-136,576,717.85	-255,559,237.31

P.II.5. Current Accrued Charges & Defrd Income	-22,039.23	-774,152,857.22
LIABILITIES	-1,906,303,519.17	-3,255,717,264.58
NET ASSETS (ASSETS less LIABILITIES)	2,195,180,021.16	-1,240,092,350.37

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Non-allocated central (surplus)/deficit*	-2,195,180,021.16	1240092350
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TOTAL EDF	0.00	0.00
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This table represents the consolidated result for all EDF and it is not specific to a managing DG JRC.

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for EDF

STATEMENT OF FINANCIAL PERFORMANCE	2025	2024
II.1 REVENUES	-25,237,363.37	-131,019,800.77
II.1.1. NON-EXCHANGE REVENUES	-3,143,862.58	-41,386,490.50
II.1.1.5. RECOVERY OF EXPENSES	-3,143,862.58	-41,386,490.50
II.1.2. EXCHANGE REVENUES	-22,093,500.79	-89,633,310.27
II.1.2.1. FINANCIAL INCOME	-2,427,304.65	-18,639,357.27
II.1.2.2. OTHER EXCHANGE REVENUE	-19,666,196.14	-70,993,953.00
II.2. EXPENSES	- 2,169,942,657.79	1,371,112,151.69
II.2.1. EXPENSES	- 2,169,942,657.79	1,371,112,151.69
II.2.1.11 OTHER EXPENSES	34,892,608.40	109,936,547.08
II.2.1.5 EXP IMPLM BY OTHER ENTITIES (IM)	8,000.00	3,904,120.40
II.2.1.6 EXP IMPLEMENTED BY EDF	-2,144,016,623.19	1,254,045,214.74
II.2.1.9 FINANCE COSTS	-60,826,643.00	3,226,269.47
STATEMENT OF FINANCIAL PERFORMANCE	- 2,195,180,021.16	1,240,092,350.92

This table represents the consolidated result for all EDF and it is not specific to a managing DG JRC.

TABLE 5bis : OFF BALANCE SHEET for EDF

OFF BALANCE	2025	2024
OB.1. Contingent Assets	12,934,780.20	19,776,352.40
GR for Financial Instruments	0.00	0.00
GR for performance	112,679.00	274,142.41
GR for pre-financing	12,822,101.20	18,748,720.40
OB.1.34. CA Other		753,489.59
OB.2. Contingent Liabilities	-15,542,386.16	-32,733,067.14
OB.2.1. CL Guarantees given		-25,853,756.98
OB.2.6. CL Other	0.00	0.00
OB.2.7. CL Amounts relating to legal cases	-15,542,386.16	-6,879,310.16
OB.3. Other Significant Disclosures	0.00	-2,701,350,451.22
OB.3.2. Comm against app. not yet consumed	0.00	-2,701,350,451.22
OB.4. Balancing Accounts	2,607,605.96	2,714,307,165.96
OB.4. Balancing Accounts	2,607,605.96	2,714,307,165.96
OFF BALANCE	-0.00	-0.00

This table represents the consolidated result for all EDF and it is not specific to a managing DG JRC.

TABLE 6: AVERAGE PAYMENT TIMES in for EDF DG JRC

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2025 for FEDF

Revenue Type	RO created during 2025			RO created before 2025			Total		
	Issued	Cashed	Open amount	Open amount at the beginning of the year	Cashed	Open amount	Issued	Cashed	Open amount
	1	2	3 = 1 - 2	4	5	6 = 4 - 5	7 = 1 + 4	8 = 2+5	9 = 3 + 6
Extraordinary gains	-1.91	0.00	-1.91	55.35	9.00	46.35	53.44	9.00	44.44
Revenue Decreasing Consumption	69.93	40.94	28.98	24.69	12.90	11.79	94.61	53.84	40.77
Uncalled Capital - DE	154.07	92.61	61.46	255.78	70.56	185.22	409.84	163.17	246.68
Uncalled Capital - SI	1.68	1.01	0.67	2.81	0.79	2.02	4.49	1.80	2.69
Uncalled Capital - SP	59.42	35.70	23.73	98.79	27.40	71.39	158.21	63.09	95.12
Uncalled Capital - FIN	11.30	6.79	4.51	18.77	5.19	13.58	30.07	11.98	18.09
Uncalled Capital - LV	0.87	0.52	0.35	1.45	0.41	1.05	2.32	0.93	1.39
Uncalled Capital - CY	0.84	0.50	0.33	1.00		1.00	1.84	0.50	1.34
Interest on prefinancement	2.16	1.64	0.52	13.09	0.00	13.09	15.25	1.64	13.62
Interest EIB				0.00		0.00	0.00		0.00
Uncalled Capital - PT	8.96	8.96	0.00	10.77		10.77	19.74	8.96	10.77
Uncalled Capital - NL	35.76	21.50	14.27	59.38	16.39	42.99	95.14	37.89	57.26
Uncalled Capital - SK	2.82	1.69	1.13	4.70	1.32	3.39	7.52	3.01	4.51
Contribution cofinancement - IT				0.00		0.00	0.00		0.00
Uncalled Capital - SE	22.01	13.23	8.78	36.57	10.11	26.45	58.58	23.34	35.24
Uncalled Capital - FR	133.30	80.16	53.15	221.13	60.81	160.31	354.43	140.97	213.46
Uncalled Capital - LU	1.91	1.15	0.76	3.17	0.87	2.30	5.08	2.02	3.06
COF-Payable-Canada				0.00		0.00	0.00		0.00
Uncalled Capital - BE	24.32	14.62	9.70	-857.66	11.13	-868.79	-833.34	25.75	-859.09
Uncalled Capital - RO	5.39	3.23	2.15	8.98	2.51	6.46	14.36	5.75	8.62
Bank Interests to allocate	-3.74	0.00	-3.74	-13.74	0.00	-13.74	-17.48	0.00	-17.48
To allow regularisation of open items by DG DEVCO (Ares (2011) 754001	-0.05	0.00	-0.05	-2.82		-2.82	-2.87	0.00	-2.87
Uncalled Capital - BG	1.64	0.98	0.66	0.76	0.76	0.00	2.40	1.75	0.66
Uncalled Capital - AT	17.95	10.79	7.16	29.80	8.22	21.58	47.75	19.01	28.74
Virements à reimputer				-0.41		-0.41	-0.41		-0.41

Uncalled Capital - DK	14.83	8.91	5.92	24.62	6.80	17.82	39.45	15.71	23.74
Uncalled Capital - IT	93.83	56.39	37.44	155.84	43.07	112.77	249.66	99.45	150.21
Uncalled Capital - EE	0.65	0.65	0.00	0.78		0.78	1.42	0.65	0.78
Uncalled Capital - LT	1.36	0.81	0.54	1.63		1.63	2.98	0.81	2.17
Uncalled Capital - IE	7.04	4.23	2.81	11.71	3.25	8.46	18.75	7.48	11.27
COF-Payable-LU				0.00		0.00	0.00		0.00
Uncalled Capital - PL	15.06	9.03	6.02	25.09	7.03	18.07	40.15	16.06	24.09
Bank interests Stabex to allocate				-0.76		-0.76	-0.76		-0.76
Uncalled Capital - MT	0.29	0.17	0.11	0.48	0.13	0.34	0.76	0.30	0.46
COF-Payable-SE				0.00		0.00	0.00		0.00
Default Interest on Claims	-0.66	-0.66	0.00	-4.09		-4.09	-4.75	-0.66	-4.09
Contribution cofinancement - FR				0.00		0.00	0.00		0.00
Contribution cofinancement - NL				0.00		0.00	0.00		0.00
Contribution cofinancement - SE				0.00		0.00	0.00		0.00
Uncalled Capital - HU	4.61	4.61	0.00	5.53		5.53	10.14	4.61	5.53
Interest on late payments Contribution				1.78		1.78	1.78		1.78
Uncalled Capital - GR	11.29	6.78	4.51	18.76	5.20	13.57	30.05	11.98	18.07
Interest Recovery				2.31		2.31	2.31		2.31
COF-Payable-FIN				0.00		0.00	0.00		0.00
COF-Payable-UK				0.00		0.00	0.00		0.00
Manual liaison account BG32/FEDF	3.02	3.02	0.00	0.00		0.00	3.02	3.02	0.00
Uncalled Capital - CZ	5.98	3.59	2.39	9.97	2.79	7.18	15.95	6.38	9.57
COF-Payable-DK				0.00		0.00	0.00		0.00
Uncalled Capital - UK	94.94	94.94	0.00	132.11		132.11	227.04	94.94	132.11
COF-Payable-BE				0.00		0.00	0.00		0.00
Contribution cofinancement - BE				0.00		0.00	0.00		0.00
COF-Payable-FR				0.00		0.00	0.00		0.00
Contribution cofinancement - ES				0.00		0.00	0.00		0.00
Bank Intere Secu Stabex				0.76		0.76	0.76		0.76
COF-Payable-CH				0.00		0.00	0.00		0.00
Losses on realisation of trade debtors				-0.20		-0.20	-0.20		-0.20
Uncalled Capital - Croatia	1.69	1.01	0.68	2.81	0.79	2.03	4.50	1.80	2.70
EU flight contributions from other EU bodies				0.00		0.00	0.00		0.00
COF-Payable-PT				0.00		0.00	0.00		0.00
Miscellaneous income				2.45		2.45	2.45		2.45

COF-Payable-NL				0.00		0.00	0.00		0.00
Bk Intere Spe Congo Fund				0.02		0.02	0.02		0.02
Bank Interest	3.74	0.00	3.74	4.07	0.00	4.07	7.81	0.00	7.81
COF-Payable-CZ				0.00		0.00	0.00		0.00
COF-Payable-DE				0.00		0.00	0.00		0.00
Bank interests Congo to allocate				-0.02		-0.02	-0.02		-0.02
Contribution cofinancement - DK				0.00		0.00	0.00		0.00
PF Not Migrated - Initial Upload				0.00		0.00	0.00		0.00
COF-Payable-AT				0.00		0.00	0.00		0.00
COF-Payable-IT				0.00		0.00	0.00		0.00
Recettes diverses à imputer				-0.07		-0.07	-0.07		-0.07
Contribution cofinancement - PL				0.00		0.00	0.00		0.00
COF-Payable-RO				0.00		0.00	0.00		0.00
Co-financing Contribution Payable ST-USAID				0.00		0.00	0.00		0.00
Différences constatées lors de l'encaissement d'OR	-0.00	0.00	-0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Account-DG BUDG-SWIFT				0.00		0.00	0.00		0.00
COF-Payable-Australia				0.00		0.00	0.00		0.00
Co-financing Contribution Payable ST-EIB				0.00		0.00	0.00		0.00
Contribution cofinancement - DE				0.00		0.00	0.00		0.00
EX Diff/Ajustement Realised (gains)	-1.29	0.00	-1.29	-8.49		-8.49	-9.78	0.00	-9.78
EX Diff/Ajustement Realised (losses)	0.77	0.00	0.77	5.06		5.06	5.83	0.00	5.83
Manual liaison account EEAS/FEDF	0.37	0.37	0.00	0.00		0.00	0.37	0.37	0.00
FI Reflows from financial instr and budgetary guar	0.89	0.89	0.00	0.00		0.00	0.89	0.89	0.00
Total DG FEDF	807.02	530.76	276.26	364.51	307.42	57.09	1,171.54	838.18	333.35

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in for EDF for DG JRC

EX-ANTE CONTROLS BY TRANSACTION		Total ex-ante controls
NON ELIGIBLE IN COST CLAIMS		
CREDIT NOTES		
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total		

EX-POST CONTROLS BY TRANSACTION		Total ex-post controls
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		
INCOME LINES IN INVOICES		
Sub-Total		

GRAND TOTAL (EX-ANTE + EX-POST)		
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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2025 for EDF for DG JRC

	Number at 01/01/202	Number at 31/12/2025	Evolution	Open Amount (Eur) at 01/01/202	Open Amount (Eur) at 31/12/2025	Evolution

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2025 for EDF DG JRC

	Waiver Central Key	Linked RO Central Key	RO Accepte d Amount (Eur)	LE Accoun t Group	Commissio n Decision	Comments
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Total DG JRC

Number of RO waivers	
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There are no waivers below 60 000 €

ANNEX 4: Financial scorecard

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

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

ANNEX 4: Financial Scorecard EDF

DG JRC

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2025, 11 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes) ⁽¹³⁾:

<ul style="list-style-type: none">- Commitment Appropriations (CA) Implementation- CA Forecast Implementation- Payment Appropriations (PA) Implementation- PA Forecast Implementation- Global Commitment Absorption	<ul style="list-style-type: none">- Timely Payments- Timely Decommitments- Invoice Registration Time- Accounting Data Quality- Management Data Quality- Timely Invoice PF Clearing
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For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

The Commission services are invited to provide commentary for each indicator's result in the dedicated comment section below the indicators scores as this can help the reader to understand the Commission's service context. In cases when the indicator's value achieves 80% or less of the target, the comment becomes mandatory.

The detailed definitions of the indicators are available on the internal DG BUDG site (BudgPedia) and managed by unit BUDG.C5 Financial Reporting.

⁽¹³⁾ If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-”) in this Annex.

Indicator	Objective	Comment ⁽¹⁴⁾	JRC Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	-
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	-
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	-
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	-
5. Global Commitment Absorption ⁽¹⁵⁾	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	86%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	97%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	75%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	91%

⁽¹⁴⁾ An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators, the comment is mandatory only if the score is equal or below the target of 80%.

⁽¹⁵⁾ Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	-
10. Management Data Quality	e	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	-
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit	The indicator is not applicable for DG JRC in 2025 due to the lack of underlying transactions recorded by DG JRC in 2025.	-	87%

ANNEX 5: Materiality criteria

Since 2019⁽¹⁶⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the 'de minimis' threshold applies this year are reported in annex 9.

The objectives of the internal control system are defined in the Financial Regulation (cf. Art. 36). The Authorising Officer by Delegation (AOD) needs to define specific management targets and, in particular, needs to have objective criteria **for determining which weaknesses** should be subject to a formal reservation to his/her declaration.

The JRC considers weaknesses to be either of a quantitative nature i.e. significant errors affecting legality and regularity of the underlying transactions, or of a qualitative nature. Qualitative weaknesses might arise from significant control system weaknesses, significant reputational events which materialised, insufficient audit coverage and/or inadequate information from internal control systems, critical issues reported by the European Court of Auditors (ECA), the Internal Audit Service (IAS) or the European Anti-Fraud Office (OLAF).

The materiality criteria related to the JRC's budget and operations are applied to the results of *ex ante* and *ex post* controls, exception reporting, reports from authorising officers by sub-delegation, reports from authorising officers in other DGs managing budget appropriations in cross-delegation and work done by the IAS and other auditing bodies as well as feedback during the self-assessment of internal control.

Determining specific materiality criteria involves making a judgment in both **qualitative and quantitative terms**.

In **qualitative** terms, when assessing the significance of any weaknesses, the JRC takes the following factors into account:

- the nature and scope of the weakness,
- the duration of the weakness,
- the existence of compensatory measures (mitigating controls which reduce the impact of the weakness),
- the existence of effective corrective actions to correct the weaknesses (action plans and financial corrections) which have had a measurable impact.

In **quantitative** terms, to make a judgment on the significance of a weakness, the JRC **quantifies** the potential financial impact ('monetary value of the identified problem'/'amount considered erroneous'/'the amount considered at risk') in monetary terms.

The following three types of reservations may be associated with the activities of the JRC in case the thresholds set by the materiality criteria are exceeded. Events with a reputational impact for

⁽¹⁶⁾ Agreement of the Corporate Management Board of 30/4/2019.
jrc_aar_2025_annexes

the JRC are assessed by taking into account the nature of the impact on reputation, the breadth of awareness of the event and the duration of impact on reputation.

A. Materiality criteria for making a reservation in the context of financial management

The voted budget in commitments managed directly by the JRC each year is around EUR 456 million. Around 60.9% of the budget is dedicated to staff costs. The remainder is dedicated to site and infrastructure management and to operational expenses e.g. purchasing equipment. According to the DG Budget guidance ⁽¹⁷⁾, any DG with a programme affected by errors for which the financial exposure from the amount at risk is above the materiality threshold of 2% of the relevant related payments should make a reservation.

The reservations may be associated with the following financial management activities:

Payment processing in which significant amounts of funds are inappropriately paid to beneficiaries. These include payments to staff and/or ineligible payments to suppliers.

Procurement activities which result in a significant loss of funds from the JRC budget. Such activities may be associated with distortion of market conditions and not opening up the market to competition.

Favouring third parties to work with the JRC in the context of its contractual income operations where for example insufficient amounts are charged by the JRC for its services.

Reputational events creating lasting damage related to financial operations, including procurement. Reservations will be made if serious cases of fraud occur during the processing of financial transactions.

B. Materiality criteria for making a reservation in the context of the core activities of the JRC

As the science and knowledge service of the Commission, the JRC has the responsibility to support EU policies with independent evidence throughout the whole policy cycle. Events that risk significantly undermining the credibility and or impartiality of the JRC's scientific results and outputs would be considered as significant reputational events which have materialised that could lead to a reservation being made. This is relevant in cases where such operations would lead to lasting damage to the Commission's image or serious breaches on provisions of the Treaty.

The JRC is accountable for a wide range of administrative and support services. Events that damage the reputation of the European Commission in the long term associated with mismanagement and/or malpractice of the JRC in particular when legal provisions are not respected, would lead to a reservation being made.

The JRC has important responsibilities to ensure the safety and security both of its staff and the population in areas around the research centres. Reputational events occurring as a consequence

⁽¹⁷⁾ 'Guidance on the calculation of error rates, the financial exposure as amount at risk, the materiality for a potential reservation and the impact on the AOD's declaration'

of serious negligence, breaches in the application of safety legislation or mismanagement, would lead to a reservation being made.

If the JRC was the subject of litigation and subsequently lost a legal case the matter would be assessed to determine whether the reputation of the European Commission had been significantly and adversely affected in the long term, this would lead to a reservation being made.

C. Materiality criteria for making a reservation in the context of control systems weaknesses and auditing activities

The JRC works to ensure that the Commission's internal control framework is implemented effectively. Should one control principle not be sufficiently well implemented, or should there be a serious error in the application of any of the control principles, or any critical issue reported by OLAF, a reservation would be made.

The JRC is periodically audited by the Internal Audit Service and the European Court of Auditors. These bodies issue recommendations scaling from critical to important. In the case of critical recommendations or in the case of a number of 'very important' recommendations creating a combined effect on the state of internal control, a reservation would be envisaged; if the identified weaknesses led to a significant loss of funds or caused lasting damage to reputation, then a reservation should be made. In any case, if the JRC did not, or could not, appropriately address a critical recommendation, or the combined effect of a number of recommendations, rated 'very important', or for which there is a significant delay in the implementation of the action plan, a reservation would be made.

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

RCS 1: Direct management expenditures

RCS 1 includes components 1.A Procurement, 2.A Experts, 3.A Administrative as presented in table X and section 2.1.1 of the AAR.

The 3.A segment also includes administrative expenses for salaries and/or missions, which are reported by the service responsible for the commitment, although the payments are executed by another service, notably the PMO and/or DG HR ⁽¹⁸⁾. The executing service implements the necessary technical-level controls and submits a declaration to the JRC on the compliance of these payments with the principle of sound financial management, as well as their legality and regularity. These expenses are considered to present a low level of risk and are therefore subject to a flat rate of 0.5%, as corroborated by the control results of the executing service(s). More information on the implemented controls can be found in the DG HR/PMO annual activity report(s).

Stage 1 – Procurement

A - Planning

Main internal control objectives: Ensuring that the decision to tender is optimal

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate</p> <p>Discontinuation of the services provided or delays/extra work in the project execution due to a late contracting</p>	Preparation of detailed procurement planning and regular follow-up via Public Procurement Management Tool (PPMT)	Coverage: 100 % of the forecast procurements > EUR 15 000	<p>Effectiveness: <u>Benefits:</u> Rejection of unjustified purchases, avoidance of litigation and compliance with Financial Regulation and Procurement rules</p> <p>Efficiency: Number of procedures closed during the year</p> <p>Average cost per tender: Cost of control on procurement</p>
	Note to AO(S)D on justification (economic, operation) for launching a procurement process	Coverage: 100% of the forecast procurements	
	Preparation of detailed procurement planning and regular follow-up via PPMT	Coverage: 100 % of the forecast procurements > EUR 15 000	

⁽¹⁸⁾ Type III co-delegation for which these expenses were reported by the service executing the payments until 2024.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
	Continuous monitoring during the call for tender procedure for successful award of the contract and close monitoring of contract execution.	Coverage: All key procurement procedures having significant impact on the objectives of the DG	Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement

B - Needs assessment & definition of needs

Main internal control objectives: Ensuring that the call for tender is optimally done

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The best offer/s are not submitted due to inadequate market analysis and / or poorly defined technical specifications	Financial circuit (OVA and or AOS approval and supervision of specifications)	Coverage: 100 % of the specifications are scrutinised Depth: Determined by the amount and/or the impact on the objectives of the DG if it goes wrong	Effectiveness: <u>Benefits:</u> Rejection of unjustified purchases, avoidance of litigation and compliance with Financial Regulation and Procurement rules Efficiency: Number of procedures closed during the year Average cost per tender: Cost of control on procurement Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement
	Additional controls namely by procurement staff above the financial threshold of EUR 15 000	Coverage: 100 % of procedures > EUR 15 000	
	Public Procurement Advisory Group (PPAG) – <i>ex ante</i> control	Coverage: Threshold (100 % > EUR 500 000 and 100 % of negotiated > EUR 60 000) and random sampling (others > EUR 60 000 < EUR 500 000) Depth: Depends on the sensitivity Risk based approach focused in particular on the selection criteria	

C - Selection of the offer & evaluation

Main internal control objectives: Ensuring that the selection of the contractor is optimal

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The most promising offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process	Opening committee and evaluation committee	Coverage: 100 % of the offers analysed Depth: all documents transmitted	Effectiveness: <u>Benefits:</u> Rejection of unjustified purchases, avoidance of litigation and compliance with Financial Regulation and procurement rules Efficiency: Number of procedures closed during the year Average cost per tender: Cost of control on procurement Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement
	Public Procurement Advisory Group <i>ex ante</i> control	Coverage: Threshold (100 % $\geq$ EUR 500 000 and 100 % of negotiated > EUR 60 000) and random sampling (others > EUR 60 000 < EUR 500 000) Depth: In terms of justification of the draft award decision	
	Opening and evaluation committees' declaration of absence of conflict of interest and confidentiality	Coverage: 100 % of the members of the opening and the evaluation committees	
Inconsistency between the signed contract, the specifications, the offer, the conclusion of the evaluation committee and the awarding decision	Verification by procurement officers and financial verifying agents and authorising officers	Coverage: 100 % checked	Effectiveness: <u>Benefits:</u> avoid contracting with 'excluded' suppliers that would not be able to fulfil the contract requirements Efficiency: Number of procedures closed during the year Average cost per tender: Cost of control on procurement Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement
	Exclusion criteria documented	Coverage: 100 % checked Depth: required documents provided are consistent	
	Public Procurement Advisory Group <i>ex ante</i> control	Coverage: Threshold (100 % $\geq$ EUR 500 000 and 100 % of negotiated > EUR 60 000) and random sampling (others > EUR 60 000 < EUR 500 000) Depth: Depends on the sensitivity risk-based approach focused in particular on the selection criteria	

Stage 2 – Financial transactions

Main internal control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
Contractor does not comply with the offer done / signed contract	Monitoring respect of contractual provisions	<p>Coverage: 100 % monitored</p> <p>Depth: Follow-up of the deadlines and the deliverables mentioned in the contract</p>	<p>Effectiveness: <u>Benefits:</u> Detect error before payment, sound financial management and respect of contractual provisions</p> <p>Efficiency: Average cost per payment and cost over annual amount disbursed</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on the financial circuit</p>
Amount paid is disconnected from the quality and the timing of the deliverables	Conform to the fact	Coverage: 100 % of transactions	<p>Effectiveness: <u>Benefits:</u> avoid paying undue amounts</p> <p>Efficiency: Average cost per payment and cost over annual amount disbursed</p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on the financial circuit</p>
	Financial circuit: all steps financial and operational	<p>Coverage: 100 % controlled</p> <p>Depth: check of all required documents in the contract</p>	
	Signature at higher senior management level for amounts > EUR 143 000	<p>Coverage: 100 % of transactions > EUR 143 000</p> <p>Depth: The depth depends on the risk criteria</p>	
	Sensitive functions	Coverage: AOSDs and OIAs mainly	
Amount paid is disconnected from the quality and the timing of the deliverables	Close monitoring of every step in the payment process, in particular payment delays	Coverage: 100 % of transactions	<p>Effectiveness: <u>Benefits:</u> Sound financial management and respect of contractual provisions</p> <p>Efficiency: Average cost per payment and cost over annual amount disbursed</p>

			Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on the financial circuit:
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Stage 3 – Supervisory measures

Main internal control objectives: Ensuring that any weakness in the procedures (tender and financial transactions) is corrected

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
An error or non-compliance with regulatory and contractual provisions, including technical specifications, or a fraud is not prevented, detected or corrected by <i>ex ante</i> control, prior to payment	<i>Ex post</i> controls on procedures / contractors	Coverage: Risk-based percentage or financial controllers check each other's work once a year Depth: Review of the procedures implemented (procurement and financial transactions)	Effectiveness: Detected error rate from <i>ex post</i> controls: value of error(s) / total value of payments checked Benefits: Irregular payments detected, issues are followed and addressed and improvement of processes and procedures
	Whistle blowing (after yearly reporting of awarded contractors)	Coverage: Potentially 100 %	
Management of the procurement is not improved in general	Review of <i>ex post</i> results	Coverage: 100 % at least once a year Depth: Look for any systemic problem in the procurement procedure and in the financial transaction procedure and any weakness in the selection process of the <i>ex post</i> controls	Economy (costs): Estimation of cost of staff involved mainly linked to <i>ex post</i> controls Costs <i>ex post</i> controls / total value of transactions checked by <i>ex post</i> controls Costs <i>ex post</i> controls / total number of transactions checked by <i>ex post</i> controls
	Review of exception reporting	Coverage: 100 % at least once a year Depth: Look for any weakness in the procedures (procurement and financial transactions)	

RCS 2: Managing Income from Competitive Actions

This RCS applies to income generated by the JRC through the provision of scientific and technical services to other departments of the Commission, other EU institutions and third parties. The administrative, financial and technical framework, i.e. the rules for how the JRC will provide these

services, is set out in agreements (with other departments of the Commission and other EU institutions) or contracts (with third parties), henceforth referred to as 'contracts'.

Stage 1 – Contract Proposal Phase

Main internal control objectives: Ensuring the JRC only commits to revenue generating operations through competitive contracts when appropriate

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The risk of carrying out projects which are not in line with the JRC work programme and which do not meet customer expectations, might lead to reputational issues.	<p>Assessment against internal criteria for the choice between the use of institutional or competitive resources and risk assessment carried out on each competitive project proposal and reviewed by management</p> <p>Check list for each competitive project proposal is subject to management review.</p>	<p>Coverage: 100 % (risk assessment and project check list for all projects proposals).</p> <p>Depth: All documents transmitted</p>	<p>Effectiveness <u>Benefits:</u> Only project proposals with an acceptable level of risk and which are in line with JRC's intended engagement in competitive activities and work programme and which could meet customer expectations are accepted.</p> <p>JRC competitive cashing (in %) – up to 15 % of the institutional budget</p> <p>Economy (costs): Estimated time taken by responsible scientist and management to prepare and review risk assessment and check list against project proposal value.</p> <p>Cost of control on competitive project proposals / Total contractual project forecast value</p> <p>Cost of control on competitive project proposals / Number of proposals selected during the year</p>

	For all competitive project proposals – high level management review and hierarchical validation	<p>Coverage: 100 % (all competitive project proposals).</p> <p>Depth: May be determined by the amount and/or the impact on the objectives of the JRC if it goes wrong</p>	<p>Effectiveness</p> <p><u>Benefits:</u> Only competitive project proposals with an acceptable level of risk and which are in line with JRC's intended engagement in competitive activities and work programme and which could meet customer expectations are accepted.</p> <p>Efficiency:</p> <p>Estimated time taken by each actor in the management review procedure.</p> <p>Economy (costs):</p> <p>Total cost of control of high-level management review / Total competitive project proposal</p> <p>Cost of control on competitive project proposals / Number of proposals selected during the year</p>
Financial loss due to underestimation of cost of deliverables	Approval of Cost Evaluation Form by Head of Unit.	<p>Coverage: 100 % (All cost evaluation forms authorised by the Unit Head)</p>	<p>Effectiveness</p> <p><u>Benefit:</u> Reduced risk of financial loss due to overspending on competitive contracts</p> <p>Economy (costs):</p> <p>Estimated time for Unit head to approve the project proposal cost evaluation.</p> <p>Cost of control for Cost Evaluation Forms/ Value of cost evaluation form</p> <p>Cost of control for Cost Evaluation Forms/Number of competitive project proposal</p>

Financial risk on Third Party Work (TPW) contracts – risk of non-payment by third parties	<p>Checking and follow-up of receipt of up-front payment by financial officers</p> <p>70 % up-front payment is requested on all TPW contracts.</p>	<p>Coverage: 100 % check of receipt of TPW up-front payments and subject to 70% up-front payment guideline.</p>	<p>Effectiveness</p> <p>Rate of default (if any) on TPW contracts: 0</p> <p><u>Benefit:</u> reduced risk from third party default</p> <p>Efficiency</p> <p>Estimated time taken by financial officers to request and monitor TPW up-front payment against project value</p> <p>Economy (costs):</p> <p>Estimated time taken by financial officers to request and monitor TPW up-front payment against project value</p> <p>Cost of control for up-front payment / Project value of all TPW contracts</p> <p>Cost of control for up-front payment/Number of TPW contractual project proposal</p>
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Stage 2 – Contract Preparation Phase

Main internal control objectives: Ensuring all competitive contracts signed by the JRC for the provision of scientific/technical services meet the appropriate contract standards.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
Inappropriate contract wording may expose the JRC to additional liability.	Wherever possible standard templates are used. All contracts are checked and verified by the competitive financial officers and in particular for any deviation from standard clauses, and for any non-standard clauses an opinion of the legal unit may be sought.	Coverage: 100 % (all contracts reviewed at the level of the competitive financial officers).	<p>Effectiveness</p> <p><u>Benefit:</u> The JRC is not exposed to any additional liability</p> <p>Economy (costs):</p> <p>Estimated time taken for the competitive financial officers to verify all contracts.</p>

			<p>Cost of control for contract checking/ Total value of contracts signed</p> <p>Cost of controls for contract checking / Number of contracts signed</p>
<p>Failure to properly forecast revenue in the associated initial Forecast of Revenue (FOR) may result in inadequate credit commitments being available.</p>	<p>All FORs are checked by the Financial Initiating Agent (FIA), verified by a financial verifying agent (FVA) and authorised by the authorising officer (AOS) who is also responsible for the legal commitment (i.e. signing the contract).</p>	<p>Coverage: 100 % as all FOR are checked, verified and authorised (Financial Circuits).</p> <p>Depth: The depth depends on the risk criteria</p>	<p>Effectiveness <u>Benefit:</u> Elimination of errors on FOR, respect of financial circuits.</p> <p>Efficiency Estimated time of staff involved, (FIA; FVA & AOS).</p> <p>Economy (costs): Cost of control for FOR checking/ Total value of FORs signed</p> <p>Cost of control for FOR checking/ number of FORs</p>

Stage 3 – Contract implementation phase

Main internal control objectives: To guarantee the correct financial management of all revenue generating operations through competitive contracts

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Failure to cash appropriately might lead to financial and reputational loss.</p>	<p>Budget consumption is verified by the competitive financial officers (FIAs) prior to billing the customer.</p> <p>All Recovery Orders (ROs) are checked by FIA against contract and budget consumption, verified both by the FVA and authorised by the AOS.</p>	<p>Coverage: 100 % (all ROs are checked, verified and authorised). – Financial circuits</p> <p>Depth: The depth depends on the risk criteria</p>	<p>Effectiveness Benefit: Correct billing of customers, sound financial management and respect of contractual provisions.</p> <p>Efficiency Time taken by, FIA, FVA and AOS to verify ROs against the total value of ROs issued.</p>

			<p>Economy (costs): Time taken by, FIA, FVA and AOS to verify ROs against the total value of ROs issued.</p> <p>Cost of controls on RO / Total value of recovery orders issued</p> <p>Cost of control for RO checking/ number of ROs</p>
	Independent audits are systematically carried out For Framework Programme (FP) contracts with a reimbursable value > EUR 325 000	<p>Coverage: Independent audits of FP contracts with a reimbursable value > EUR 325 000</p> <p>Depth: The depth depends on the risk criteria</p>	<p>Effectiveness <u>Benefit:</u> reduced risk of errors for contracts with a reimbursable value > EUR 325 000, system improvements and compliance with FP provisions.</p> <p>Efficiency Time to provide audit certificate</p> <p>Economy (costs) Costs of audits / Total value of contractual projects audited</p>
Risk of late interest payments and discontinuity of business because contractor fails to deliver due to delayed payments.	Close monitoring of every step in the revenue process, including competitive cashing rates	<p>Coverage: 100 % of RO transactions</p>	<p>Effectiveness Benefits: Sound financial management and respect of contractual provisions</p> <p>JRC competitive cashing (in %) - up to 15 % of the institutional budget</p> <p>Efficiency Estimated time of staff involved, (FIA; FVA & AOS).</p> <p>Economy (costs): Estimated time of staff involved, (FIA; FVA & AOS).</p>

Incorrect implementation of procedures and work instructions for competitive activities, resulting in a lack of harmonisation across the JRC	<i>Ex post</i> control exercise, analysing 16 randomly chosen contracts out of a pool of living and recently closed contracts	A comprehensive review of the correct application of procedures and work instructions to a randomly selected group of contracts covering all JRC sites.	<p>Effectiveness</p> <p><u>Benefit:</u> Increased harmonisation of competitive contract management across the JRC sites</p> <p>Efficiency</p> <p>Estimated time of staff involved</p> <p>Economy (costs)</p> <p>Estimated time of staff involved</p> <p>Cost of <i>Ex post</i> control / Total Value of contractual cashing</p>
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RCS 3: Non-expenditure items

Main control objectives: protection of assets and information.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
Accidents, unauthorised access, intentional acts against safety and security including against the protection of sensitive documents and systems	Regular safety inspections carried out on JRC sites regarding laboratory facilities and hazardous materials, by DG JRC itself, external consultants and visits by national authorities. Organisational measures implemented to ensure access to DG JRC sites and critical assets are controlled. Personal security clearances issued to staff required to deal with classified information. Certification of laboratories and institutes to internationally recognised quality management standards helps to offset risks and ensure compliance with the norms and regulations. .	Continuous; visits by national authorities, external consultants and internal reviews. Coverage: 100% Scope: All staff handling classified data.	Effectiveness: Reduction in safety incidents; compliance with international standards Efficiency: Ratio of unauthorized access attempts detected vs. total entries. Economy (costs): estimation of cost of staff involved in the controls.
Financial Misstatement and Asset Loss	Physical Inventory (Tri-annual): Physical localization checks of inventoried items performed at least every three years.	Perform physical localisation checks of the inventoried items at least on a three- year basis.	Effectiveness: Accounts at year-end provide a true and fair view of the net book value.

	<p>Sensitive Item Tracking: items below the EUR 50,000 threshold are recorded in ABAC ASSETS for monitoring.</p> <p>Use of International Public Sector Accounting Standards rules for stock valuation and prudent depreciation policies.</p>	Annual valuation of stock	<p>Efficiency: +/- 90% of assets successfully tracked during each physical inventory exercise.</p> <p>Economy: estimation of cost of staff involved in the controls.</p>
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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:

In reference to section 2 of the AAR, the following reports / documentation have been considered:

1. management reports of sub-delegated authorising officers,
2. the contribution of the Director in charge of Risk Management and Internal Control, including the results of internal control monitoring at DG level,
3. the reports of the *ex post* supervisory controls performed on a sample of the JRC's financial and procurement transactions,
4. the observations and recommendations reported by the Internal Audit Service,
5. the observations and the recommendations reported by the European Court of Auditors.

Management reports from sub-delegated authorising officers

The authorising officer by delegation (AOD) has the overall responsibility for the budget execution. In these duties, s(he) is assisted by competent authorising officers by subdelegation (AOSD). In accordance with paragraph 4.8 of the Charter of tasks and responsibilities of authorising officers by subdelegation, all 158 assured the JRC Director-General that during the reporting period they effectively managed the risks associated with their activities; did not raise any matter of importance which might compromise the sound management of appropriations or prevent the attainment of objectives; filed the appropriate exceptions/non-compliance events linked to not respecting standard procedures, rules and regulations, where necessary; no request for written confirmation has been formulated; concluded that no incidents which could have damaged the reputation of the organisation occurred.

Exception reporting

In total 67 exceptions and non-compliance events were recorded in the central register in 2025, 24 of which were classified as exceptions. The exceptions were linked to deviations from standard financial and procurement procedures which cannot be directly associated with a material loss. To put the exception reporting into context, the JRC dealt in 2025 with 22.772 transactions and 16.928 of them were payments. Hence, the exceptions and non-compliance events amount to 0.29 % of the total number of transactions, meeting the target set in the Management Plan (less than 1% of transactions subject to exception).

Control overrides or deviations from standard policies and procedures are tracked and recorded in the register of exceptions. The exceptions reported were mainly associated with decisions to deviate from the original contract provisions i.e. extension of contract duration or derogation to procedures. Decisions taken by the management which led to exceptions were justified in terms

of operational objectives, e.g. business continuity or efficiency. The non-compliance events were in their vast majority associated with *saisine a posteriori* situations and deviations from the financial process.

The platform called CENTRICS (Central Register of Internal Control Systems) makes it mandatory to register all cases of exceptions and non-compliances. The use of the registers is an important element to be taken into account for the assessment of the effective functioning of the internal control systems. Doing so shall ensure a consistent reporting among the European Commission and shall provide a secure and reliable overview. Within this platform, an internal workflow has been set up, that reaches the signature of Head of Financial Services Unit and regulates the reporting of all files received via Ares from the JRC directorates, then uploaded in Centrics by the Financial Services unit.

The Public Procurement Advisory Group (PPAG)

The PPAG is a consultative body providing *ex-ante* controls on the correct application of tendering procedures. The PPAG must be consulted on procurement files for high value contracts (≥ EUR 500 000 or ≥ EUR 1 000 000 since July 2025) and for most negotiated procedures that are based on the Financial Regulation 2024 (recast of 2018), Annex 1, point 11 ⁽¹⁹⁾. (Exceptional negotiated procedure with 1 tenderer).

In 2025, 94 files were submitted to the PPAG; 60 files were screened, representing a value of approximately EUR 310 million. In July 2025, the PPAG regulation have been updated to reflect changes in the thresholds (mandatory or sampling), updates on the FR 2024 references, introduce a new opinion template and other simplifications in the functioning of the Secretariat. The PPAG did not give any unfavourable opinions but gave 82 remarks and 90 bilateral comments to warn the AOS about possible risks, ensure the smooth functioning of the procedures and to suggest new ways for the completeness of information. This demonstrates that the PPAG is an effective *ex-ante* instrument for avoiding procedural errors and ensuring the respect of the procurement principles, thus preventing complaints by tenderers in those procedures.

Ex post supervisory controls

In January 2026, the annual ex post internal control exercise was carried out on a sample of JRC financial transactions from the 2025 financial year. On the basis of the transactions examined, the findings identified at transaction level were mainly procedural in nature and did not indicate a material financial impact.

The individual findings will be further analysed in conjunction with the results of previous years, taking into account the underlying causes, and consolidated at exercise level. This assessment may generate targeted recommendations aimed at strengthening specific areas of the internal control framework and determining the need for follow-up actions.

This exercise contributes to the assurance regarding the JRC’s compliance in 2025 with the legality and regularity requirements governing payment transactions and procurement procedures. The key results of the 2025 ex post internal control are set out in the following table.

Table 7.1 Results of 2025 ex post controls.

⁽¹⁹⁾ Contracts between EUR 60 001 and EUR 499 999 (or EUR143 000 and EUR 999 999 from July 2025) and contracts deriving from some negotiated procedures (repetition of similar services/works, additional deliveries, for some cases based on FR, Annex 1, point 12 and cases based on FR, Annex 1, point 14(2)) are also submitted to the PPAG for advice on the basis of a sampling system using a risk-based method.

Sampled transactions	Sample size: number	Sample size: value (m EUR)	Total JRC payments in 2025 (m EUR)	% of total value of transactions	Detected error rate (% of total)
Payments	125	35.95	290.60	12.37%	0 %

Taking into account the identified findings, the results of the annual ex post control exercise support the assessment that the estimated annual risk of error in payments at the time of transaction authorisation remained below 2%. While the **detected error rate is 0 %**, the JRC estimated its **average error rate (AER)** by taking a most conservative and prudent approach to be at **0.5 %**.

These results confirm the effectiveness of the JRC's ex-ante internal controls, despite the challenges arising from the implementation of SUMMA, and highlight the contribution of JRC staff who demonstrated a strong capacity to adapt to new systems, worked collaboratively across services, and developed effective solutions to mitigate operational constraints during implementation.

JRC's annual ex post internal control exercise was implemented through a stratified sampling methodology. In order to meet the control objectives, while considering resource constraints and cost-effectiveness, multiple selection criteria—including random sampling—were applied in the selection of 2025 payment transactions subject to control.

The 125 payments selected for the annual ex-post internal control amounted to approximately EUR 35.95 million, representing 12.37% of the total payments managed by JRC in 2025 (EUR 290.60 mil, excluded payments made by other DGs on JRC funds -e.g. PMO). In 2024, the ratio was 11.92%.

On the basis of the amount criterion, the selected payments comprised: 9 transactions above EUR 1 million; 6 between EUR 500 000 and EUR 999 999; 22 between EUR 143 000 and EUR 499 999; 17 between EUR 60 001 and EUR 142 999; 39 between EUR 15 001 and EUR 60 000; 18 between EUR 3 001 and EUR 15 000; 9 between EUR 1 001 and EUR 3 000; and 5 below EUR 1 000.

In line with the approved sampling methodology, the 125 payments were distributed across JRC financial units as follows: Unit R.8 (Ispra sector) - 40 payments, EUR 10.14 million; Unit R.8 (Brussels sector) - 11 payments, EUR 0.43 million; Unit R.1 (Seville sector) - 15 payments, EUR 4.99 million; Unit R.2 (Petten sector) - 15 payments, EUR 7.72 million; Unit R.3 (Geel sector) - 24 payments, EUR 2.74 million; Unit R.4 (Karlsruhe sector) - 20 payments; EUR 9.93 million.

For the 2025 ex post internal control, an independent selection and control process has been established for procurement files. Only procurement files concluded with an award decision in 2025 were considered. A total of 59 procurement (lots) files, representing approx. EUR 8.36 million, were selected on the basis of multiple selection criteria, including random sampling. The distribution was as follows: Unit R.8 (Ispra sector) - 29 procurement files, EUR 3.54 million, Unit R.1 (Seville sector) - 7 procurement files, EUR 1.28 million; Unit R.2 (Petten sector) - 6 procurement files, EUR 0.75 million Unit R.3 (Geel sector) - 9 procurement files, EUR 0.97 million; Unit R.4 (Karlsruhe sector) - 8 procurement files, EUR 1.82 million. In terms of procedure type, the selected transactions included 21 open procedures, 13 exceptional negotiated procedures, 22 middle- and low-value procurement procedures, and 3 very low-value procurement procedures.

Accounting controls

The main aim of accounting controls is to assure the quality and reliability of the accounts and underlying transactions through methodical checks on the accounting records (data) and timely communication and correction of the errors. The controls carried out in 2025 have followed the Annual Accounting Quality Plan, sent to DG BUDG along with the Accounting Risk analysis. The controls performed are additional to the ex-ante controls performed by Financial Verifying Agents and Subdelegated Authorising Officers on each transaction, in compliance with the FR.

The controls carried out according to the Accounting Quality Plan on purchase orders, fund reservations, assets, prefinancings, guarantees give reasonable assurance that the accounting error is well below 2%, thus confirming the reliability of the accounts.

It is important to highlight that all the errors mentioned above are of an accounting reclassification error and do not lead to irregular payments.

Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ⁽²⁰⁾ aimed at the prevention, detection and correction ⁽²¹⁾ of fraud

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

Source of data: JRC's annual activity report, JRC's anti-fraud strategy, OLAF reporting

Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)
70%	100% of due actions implemented each year	100%

Main outputs in 2025:

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Awareness raising campaign on anti-fraud	Number of recipients who replied to the questions	> 300	327

⁽²⁰⁾ 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'.

⁽²¹⁾ Correction of fraud is an umbrella term, which refers in particular to the recovery of amounts unduly spent and to administrative sanctions.

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

Indicator 1: Estimated risk at payment for cost-based expenditure

Source of data: DG BUDG and internal reports

Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
< 2 % of relevant expenditure	< 2 % of relevant expenditure	0.5 %	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Effective controls: legal and regular transactions	Estimated risk at payment	Remains < 2 % of relevant expenditure	0.5 %
	Estimated risk at closure	Remains < 2 % of relevant expenditure	0.45%
	Share of procurement procedures receiving a positive opinion from the Public Procurement Advisory Group (PPAG)	Remains ≥ 95 % screened by PPAG	100%
	Proportion of exceptions	Remains < 1 % of number of transactions	0.29%
Effective controls: Safeguard of assets	The tri-annual inventory scanning of movable assets on each JRC site	+/-90% of assets tracked during each physical inventory exercise	+/-90% ⁽²²⁾
Efficient controls	Timely payments	Remains 93% of payment of payments (in value) made on time	73% ⁽²³⁾
Economy of controls	Overall estimated cost of controls	Remains < 4 % of funds managed	3.59%
	Cost of supervisory measures (ex-post controls)	Remains < 0.4 % of ex-post value controlled	0.28%

In 2025, administrative expenses related to salaries and/or missions are reported by the service responsible for the commitment, although the payments were executed by another service, notably the PMO and/or DG HR, which, until 2024, also reported the corresponding expenditure.

⁽²²⁾ The Annual Report on Asset Management will be finalised after the JRC AAR 2025

⁽²³⁾ The transition in 2025 to the Commission's new accounting system, SUMMA, has required the adjustment to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first part of the year. This has required careful management to ensure the same data quality as in previous years. In some cases, this may have resulted in lower performance for some standard financial indicators such as the timely payments (see Annex 4).

This new reporting arrangement was introduced in the context of data rationalisation linked to the implementation of the Commission's new IT accounting system. In 2025, these expenses represented 24.42 % of the JRC's total payments.

In the ever-evolving landscape of digital procurement, 2025 marked a year of many achievements and strategic integration for eProcurement for which the JRC is Business Domain Owner. The biggest eProcurement challenge was the integration with SUMMA, with a successful roll-out resulting in over 8.000 contracts signed across the Commission and the executive agencies. 2025 also saw significant improvements in ePreparation namely in the Public Procurement Management Tool - PPMT for which the JRC is system owner as well as in the eSubmission and eEvaluation modules.

Throughout the year, the JRC dedicated substantial efforts to manage the transition brought about by the introduction of the corporate tools eProcurement and SUMMA, as well as the retirement of the long-standing local tool JIPSY, which had been in use for over 20 years. A first-level helpdesk provided support for all SUMMA and eProcurement-related issues, addressing over 5,000 queries from financial and operational users across the JRC. This support, combined with extensive training sessions for both operational and financial staff on the new systems and their functionalities, as well as continuous oversight from Senior Management, ensured uninterrupted business operations within the JRC.

Finally, the JRC's finance and procurement communities of practice and networks—comprising representatives from all JRC sites—continued to meet regularly throughout the year. Their discussions focused on addressing shared challenges, with the aim of simplifying and harmonising practices to enhance financial management efficiency across the organisation.

Procurement in direct management mode

The JRC has defined efficiency measures for the controls associated with the three main stages, the first 2 stages performed ex ante and the third stage, ex post:

- For procurements, an estimated EUR 4 638 286 were invested in controlling 211 procurement procedures for contracts with a total value of EUR 287 580 412. Thus 1.61 % of the total contract value was dedicated to control. This covers all types of procurement, ranging from low-value contracts, for example purchase of low-value laboratory equipment, to high value extremely complicated contracts such as nuclear decommissioning. The JRC considers that the necessity of these controls is undeniable, because as shown by the risks outlined in Annex 6 (RCS No 1), a significant proportion of the appropriations would be at risk if they were not in place.
- For financial circuits an estimated EUR 5 692 308 was invested in controlling 23 177 financial transactions worth EUR 290 604 083. Thus 1.96 % of the total payment amount was dedicated to control.
- Overall, the total cost of control for procurement and financial transactions is EUR 10 330 594 representing 3.55 % of total payment value for 2025.

Revenue operations through competitive activities

For the contract proposal phase, an estimated EUR 99 086 was invested in evaluating the cost of the projects, in assessing the risks, in overall checking and reviewing at different level of responsibility for 206 contractual project proposals with a total value of EUR 124 052 123. Thus,

0.08 % of the total contractual project proposal value was dedicated to carrying out such controls with a cost of EUR 481 per proposal.

The estimated total amount is broken down:

- EUR 49 543 for risk assessment and overall checking (0.040 % of the total competitive project value and EUR 240 per project);
- EUR 12 386 for cost evaluation form (CEF) checking (0.010 % of the total competitive project value and EUR 60.13 per project proposal);
- EUR 37 157 for high-level management reviewing (0.030 % of the total competitive project value and EUR 180 per project proposal).

The third party work (TPW) type of contracts incurred an estimated additional amount of EUR 8 899 for requesting up-front payments. Thus, 0.142 % of the total competitive project proposal value was dedicated to carrying out such controls with a cost of EUR 120 per projects. The latter additional cost has led effectively to no default on TPW contracts.

For the contract preparation phase, an estimated EUR 24 772 was invested in reviewing the contract wording and ensuring these are in line with standard clauses, which represents 0.02 % of the competitive project proposal value with a cost of EUR 120 per project. For the financial circuits carried out on forecasting of revenue, an estimated EUR 45 635 was invested in controlling 253 forecasts of revenue (FORs and deFORs) worth EUR 96 524 818. Thus, 0.05 % of the total forecast of revenue amount was dedicated to control with an estimated cost of EUR 180 per FOR transaction.

For the contract implementation phase, an estimated EUR 53 030 was invested in monitoring budget consumption of the contractual contracts and reviewing a number of 294 recovery orders (ROs) issued worth EUR 109 390 991. Thus, 0.05 % of the total amount of RO issued was dedicated to controls.

When required, an independent auditor carries out ex ante audits on Framework Programme (FP) Indirect Action contracts with a reimbursable direct cost higher than EUR 325 000. Audits have been provided at 0 cost by unit A.5.

An estimated EUR 10 582 was used to deliver an ex post control process to review 16 contracts representing 9.9 % of the cashed income from competitive contracts.

Table 7.2. Financing sources for 2025.

ABB Activities	Description	Payment appropriations (in EUR)
01 01; 01 02	Support expenditure for Horizon Europe; Horizon Europe	110,294,025
01 01; 01 03	Support expenditure for the Euratom Research and Training Programme; Euratom Research and Training Programme	45,633,129

01 20	Pilot Projects, Preparatory Actions	1,816,430
12 01 and 12 04 03	Support expenditure for the nuclear safety and decommissioning; JRC Decommissioning and Waste Management Programme	48,416,633
20 04	Information Systems	706,106
EEA/EFTA States Contribution		3,278,846
Voted budget (total of above 6 headings)		210,145,169
External assigned revenue	Supplementary credits from Association Agreements to HE and Euratom	71,525,859
	Contractual income ⁽²⁴⁾	106,130,633
Internal assigned revenue		3,911,819
Co- and cross-delegations received ^[1]	Co-delegations	32,409,359
	Cross delegations	0
Grand total financing sources 2025 in payments^{[2] [3]}		424,122,839

^[1] More information on co- and cross-delegations can be found in Annex 10.1.

^[2] This total does not include appropriations carried over from previous exercises nor the High Flux Reactor (HFR) appropriations.

^[3] This total includes the salary budgets of the JRC staff (only contract, interim staff and seconded national experts. Officials are not included).

⁽²⁴⁾ This figure represents the total income generated in 2025 from all living projects.
jrc_aar_2025_annexes

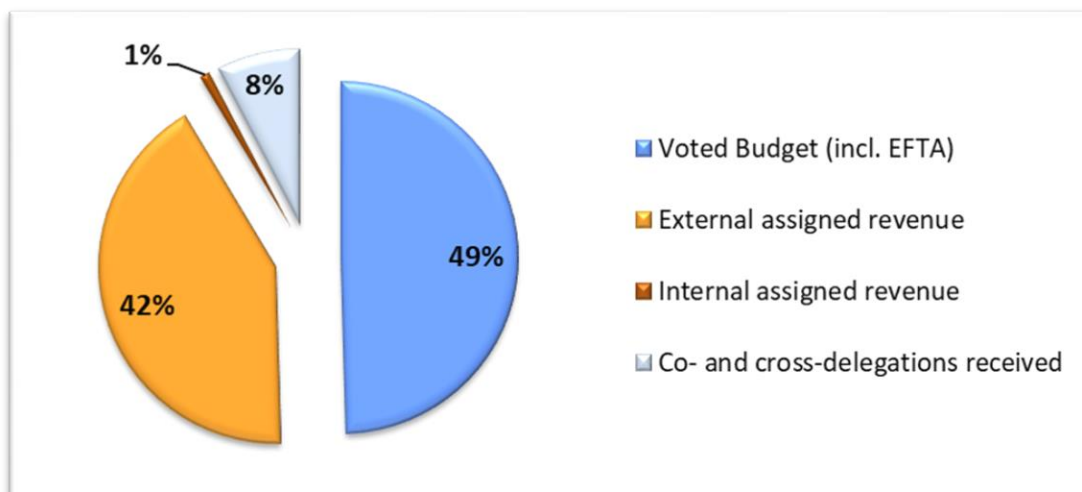


Figure 7.1 Financing sources in payment appropriations

Credits cross-sub-delegated and co-delegated

➤ **Cross-sub-delegations received**

The JRC received in 2025 no cross sub-delegated authority to use the budgetary resources of other Directorates General and services of the Commission.

➤ **Cross-sub-delegations given**

The JRC has provided no cross sub-delegations to other Directorate Generals and Services of the European Commission.

➤ **Co-delegations**

The JRC has put in place co-delegations type I and type II (25) (art. 3.2 of the Internal Rules) with other Directorates-General of the European Commission for the following budget lines:

- 01.010111 'Expenditure related to officials and temporary staff implementing Horizon Europe — Direct research'
- 01.010211 'Expenditure related to officials and temporary staff implementing the Euratom Research and Training Programme — Direct research'
- 01.010113 'Other management expenditure for "Horizon Europe"
- 01.010213 'Other management expenditure for the "Euratom Research and Training Programme" — Direct research'
- 01.010112 'External personnel implementing "Horizon Europe"
- 01.010212 'External personnel implementing "Euratom Research & Training Programme'
- 01.020270 'Non-nuclear direct actions of the Joint Research Centre'
- 01.020500 'Horizontal Operational Activities'
- 01.030300 'Nuclear direct actions of the Joint Research Centre'

(²⁵) In accordance with Art. 3.2 of the Internal Rules (Decision C(2015) 1423 final of 05/03/2015 on the Internal Rules on the implementation of the general budget of the European Union (European Commission section) for the attention of the Commission department)

- 01.2001100.P012403 'Pilot project — Stimulating Local and Regional New European Bauhaus Grassroots Projects'
- 02.040502 'Deployment / Interoperability'
- 02.049901 'Completion of previous programmes in the field of interoperability solutions for public administrations, businesses and citizens (ISA) (prior to 2021)'
- 03.020500 'Producing and disseminating high quality statistics on Europe'
- 04.020200 'Copernicus'
- 06.050100 'CEMS (Copernicus Emergency Management Service)'
- 07.010201 - 'Support Expenditure'
- 06.070100 'Emergency Support Instrument (COVID-19) for 2021.'
- 08.020603 'EAGF — Operational technical assistance'
- 08.040200 'EMFF - Operational expenditure under direct and indirect management'
- 09.020300 'Climate change mitigation and adaptation'
- 09.029901 'Completion of previous programmes in the field of environment and climate action (LIFE) (prior to 2021)'
- 09.020100 'Nature and biodiversity'
- 12.040300 'JRC Decommissioning and Waste Management Programme'
- 12.010300 'Support Expenditure to Decommissioning'
- 14.010101 'Technical assistance — headquarters'
- 15.010101 'Support expenditure for the "Neighbourhood, Development and International Cooperation Instrument'
- 20.040100 'information Systems'

Table 7.3. Co-delegations type I and type II.

DG/Service	Associated budget in 2025 (VOBU commitment accepted) In EUR 1 000s	Nature of the Co-Delegated Service
DG AGRI	1800	Assigned to Directorate D for AGRI4CAST project – Implementation of the Operational MARS Crop Yield Forecasting System, The project results in the production of monthly MARS Bulletins, bi-weekly briefings on agro-meteorological conditions to AGRI, and additional ad-hoc analyses upon request.
DG BUDG	0	Contribution of the JRC to DG BUDG for services related to ABAC and the development of SUMMA.
DG CLIMA	0	Assigned to Directorate D for Workshops on LULUCF in the context of the FORMONPOL AA
DG CLIMA	0	Assigned to Directorate D for Project 'LUCAS Samples'.
DG CNECT	0	Assigned to Directorate T. Sensortower data subscription
DG COMM	50	Contributions from operational programmes to corporate communication
DG COMP	17	Assigned to Directorate T. Sensortower data subscription
DG DIGIT	12.193	Contribution of the JRC to DG DIGIT for IT services foreseen in the MoUs, contributions from operational programmes to the co-financing of corporate IT and for the development of the e-Procurement.
DG DIGIT	0	Assigned to Directorate T for European Location Intelligence and Technological Enablers (ELITE) and Common Services Platform (Re3gistry and Validator)"

DG DGT	38	Contribution of the JRC to DG DGT Translation Services.
DG EAC	0	Assigned to Directorate S for EU Academy.
DG ECHO	4.500	Assigned to Directorate D for 'CEMS (Copernicus Emergency Management Service)'.
DG ENV	0	Assigned to Directorate D for Project 'LUCAS samples – Analysis'
DG ENEST	58	Assigned to Directorate R. Contributions for the development of the e-Procurement.
DG ESTAT	0	Assigned to Directorate D for Project 'LUCAS samples – Analysis'
DG ESTAT	40	Contribution of the JRC to DG ESTAT for the purchase and annual update of geographic database
DG DEFIS	17.000	Assigned to Directorates D, E and T for project "Copernicus"
DG DEFIS	0	Assigned to Directorate E for the implementation of the Observatory of Critical Technologies for the defence, space, and related civil sectors (OCT)
DG HR	2.936	Contribution to the cost of activities managed by DG.HR.AMC8 (stagiaires and grant holders salaries and administration, training and recruitment), costs for the research budget contributing to the building costs in Brussels and Luxemburg and costs for the RTOPs
DG HR	200	The JRC social costs in Ispra managed by the Medical Services.
DG HR	700	Contribution to the cost of the Medical Services in the sites.
DG MARE	0	Assigned to Directorate D - Contribution to the Scientific, Technical and Economic Committee for Fisheries (STECF).
DG MENA	217	Assigned to Directorate R. Contributions for the development of the e-Procurement.
DG REGIO	840	Pilot Project "Stimulating Local and Regional New European Bauhaus Grassroots Projects"
DG RTD	4.000	Contribution to the 2026 NEB Festival.
DG SANTE	0	Assigned to Directorate D; Emergency Support Instrument (COVID-19) for 2021.
FPI	0	Assistance of FPI for the participation at the OSAKA World Exp
OIB	1.421	Contribution to the Ispra costs related to canteen & cafeteria, childcare and lodging managed by OIB and costs for the research budget contributing to the building costs in Brussels.
PMO	231.264	Permanent Staff Salaries
PO	1.802	Contribution of the JRC to the Publication Services.
SCIC	0	Contribution of the JRC the SCIC Conferences Services.

The JRC has put in place co-delegations Type III (art. 3.2 of the Internal Rules) with other Directorates-General of the European Commission for the following budget lines:

- 01.010113 'Other management expenditure for "Horizon Europe'
- 01.010213 'Other management expenditure for the "Euratom Research and Training Programme" — Direct research'
- 01.010112 'External personnel implementing "Horizon Europe"
- 01.010212 'External personnel implementing "Euratom Research & Training Programme'
- 01.020270 'Non-nuclear direct actions of the Joint Research Centre'
- 01.030300 'Nuclear direct actions of the Joint Research Centre'

- 12.040300 'JRC Decommissioning and Waste Management Programme'
- 12.010300 'Support Expenditure to Decommissioning'

Table 7.4. Co-delegations type III.

DG/Service	Associated budget in 2025 (VOBU commitment accepted) In EUR 1 000s	Nature of co-delegated service
DG HR	0	Payments of Interim staff in Brussels
PMO	0	Payments of contractual staff expenditure and AGM payments

Revenue operations

The JRC has a mandate to carry out revenue generating operations through competitive activities, which is set out in a series of Council Decisions and Resolutions:

- The Council Resolution of 29 June 1988 introduced the concept of competitive activities performed by the JRC for third parties and in support of the Commission. It clearly differentiated between the JRC's institutional task of executing specific research programmes and its work for 'other Commission services and for third parties'.
- The Council Decision of 3 May 1989 formalises the concept of the JRC performing third party and support to the Commission activities and clearly indicates that this will be 'against payment'.
- The idea is further developed in the Council Resolution of 29 April 1992 in which the Council indicates that it 'considers that the JRC should further optimize the use of available staff and equipment in fields where it has the competence and should, in addition to its task of executing specific research programmes and exploratory research, seek to pursue its work of providing services'.
- In the Council Conclusions of 26 April 1994 on the role of the Joint Research Centre the Council reaffirms that the JRC must 'pursue and reinforce its move towards a more contractual approach on the basis of a genuine customer/contractor relationship' according to a set of guidelines provided in annex to the conclusions.

Competitive activities may be defined as the provision by the JRC of scientific and technical services to other departments of the Commission, other EU institutions and third parties against payment. They generate external assigned revenues [art. 21(2)(g) FR 2024] which automatically make available supplementary appropriations [art. 22(2) FR 2024], Three distinct types of competitive activities exist:

Activities for other Commission departments and other EU institutions

Activities carried out by JRC for other Commission departments and other EU institutions for work that is additional and complementary to its institutional work programme. An administrative agreement (AA) is negotiated sets out the legal, financial and technical framework of the activity.

Activities for third parties

Third party work is carried out for third parties (entities other Commission departments and other EU institutions) in accordance with the Council Decision of 1989 and with Article 21(2)(g)(ii) of the FR, allowing the JRC to provide services to third parties.

Participation in grant and procurement procedures

The JRC can participate in specific grant and procurement procedures, notably within the scope of the research framework programmes. Under Horizon 2020 and Euratom Research and Training Programme 2019-2020 and previous EU research framework programmes, the JRC participated in collaborative projects, in response to calls for proposals and received funding (indirect actions). Some of these indirect actions were ongoing in 2023. Under Horizon Europe 2021-2027 and Euratom Research and Training Programme 2021-2025, the JRC receives funding only for actions that do not involve calls for proposals.

Support to Commission departments is the main source of income and recovery orders issued to these services are subject to verification and approval. Furthermore, the paying Commission departments can perform additional verification or audits on financial reports submitted by the JRC. With respect to indirect actions, an independent auditor verifies the financial statements prior to submission for reimbursement. During 2025, the independent auditor certified 4 financial statements submitted to the policy DGs, for a total amount of EUR 3.77 million. None of these independent controls unveiled errors with impact on legality and regularity of the revenue transactions

According to the Financial Regulation, the commitment appropriations inscribed for administrative agreements with other Commission Departments and EU institutions are valid for 5 years. On 1 January 2025, SUMMA replaced ABAC as the financial management system. Appropriations generated in 2025 onwards are earmarked by year. For appropriations generated prior to 2025, the existing monitoring system, used until 2024, will continue until all appropriations from that period are consumed. TF5 appropriations were migrated to EAR5/5. There were no EAR5/5 commitment appropriations to be cancelled by the end of 2025.

Management mode: Direct centralised

Key figures:

EUR 106.1 million of competitive income cashed in 2025.

Support to Commission services is the main source of competitive income (91 % of the value of the competitive income cashed). Third party works, Indirect actions and Licenses&Royalties, respectively, represented 7.9%, 0.1 % and 0.5 % of competitive income cashed.

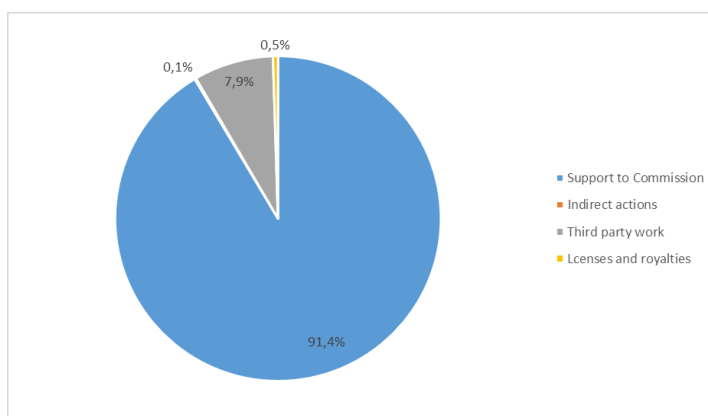


Figure 7.3. Competitive income cashed by the JRC in 2025

The additional income generated through competitive activities is used for purchasing scientific equipment and services, hiring temporary staff, and for financing part of the JRC's infrastructure used for these tasks. An internal control template covering the JRC's income from contractual activities is available in Annex 6.

JRC financial circuits and segregation of duties ⁽²⁶⁾

⁽²⁶⁾ Extract from the 'JRC Financial Circuits and Segregation of Duties'

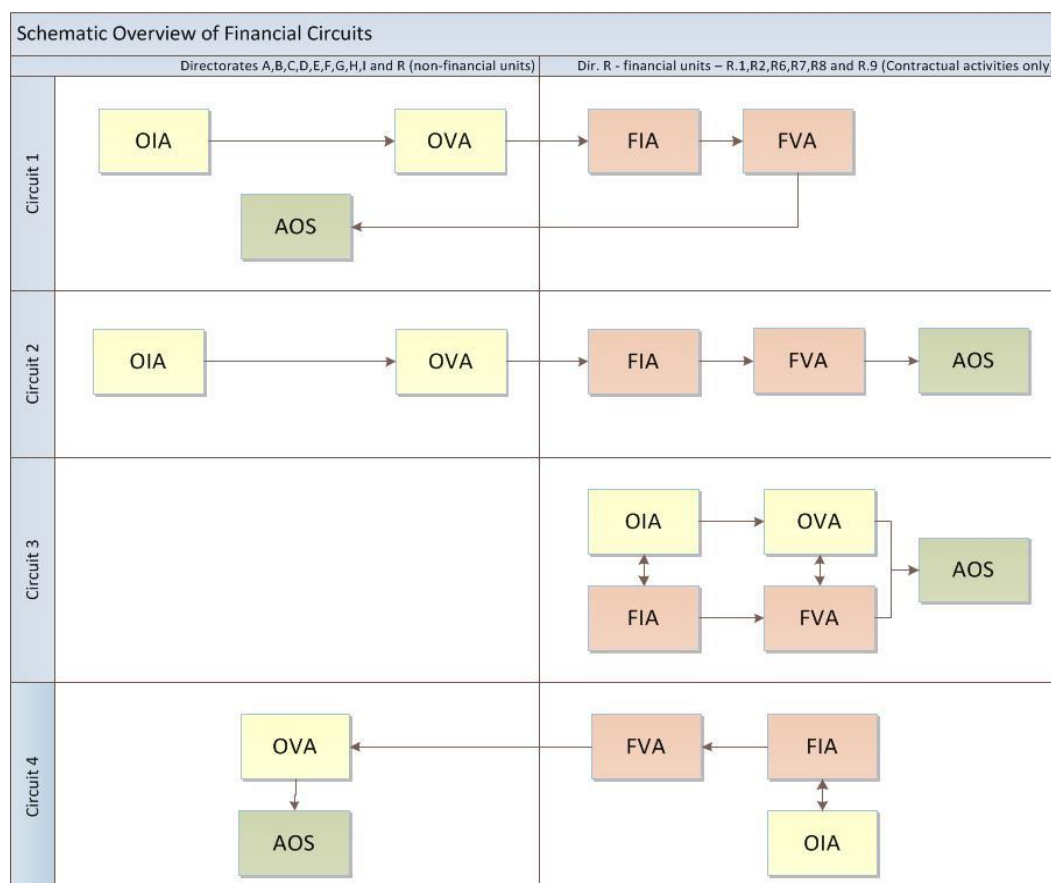
The financial circuits in the JRC are based on the 'four eyes principle', which ensure that, before any operation is authorised, all aspects of the operation (both operational and financial) are verified by at least one member of staff other than the person who initiated the operation. The type of financial circuits chosen is determined by the nature of the financial transaction, which is undertaken, as well as by geographical considerations. Circuit 1 is the model which is used for the majority of transactions at the JRC, in which there is a clear segregation between the operational and financial roles, respectively, and financial agents are hierarchically independent from the authorising officer.

Basic principles

- Four eyes principle/Segregation of duties: the initiating and verifying function on one side, and the initiating and authorising function on the other side, can never be combined (Art. 74.5 FR).
- Independence of the verifier: the person executing the verifying function for an operation cannot be in a subordinated role to the person who initiates this operation (Art. 74.5 FR).
- Single signature: except in well-defined cases (as defined in Art. 29 IR) the budgetary and legal commitment relating to the same transaction has to be signed by the same authorising officer.

Basic circuits

The AOD may decide on the financial circuit(s) to be applied for the transactions under his/her responsibility taking in consideration the nature of the financial transaction or geographical issues. In any event, all staff having the role of financial agents (FIA and FVA) are based in the financial units of Directorate A and R. A schematic representation of the JRC circuits can be shown as follows:



Circuit 1 is the most used circuit at the JRC. FIA/FVA are hierarchically independent from the AOS. It concerns transactions relating to:

- Scientific activities;
- Site management such as infrastructure and maintenance;
- Decommissioning activities;
- Centrally managed operations such as training, informatics, or communication;
- Income-generating transactions forecasts of revenue, recovery orders) not related to the JRC contractual activities.

In case of transactions < EUR 143 000 for commitments and < EUR 500 000 for payments involving two or more units from the same directorate, the AOS will be the Head of the Unit in which the OIA is placed. The other Heads of Unit are to be appropriately involved in the workflow.

In case of transactions involving two or more actions with budget lines from different Directorates the AOS will be the Director (Directorate R).

Circuit 2 is used when the operational actors are situated in a different unit than the financial actors, the AOS being a hierarchical superior to the FIA and the FVA. It can cover the following transactions:

- Activities involving more than one directorate, where OIA and OVA are situated in directorates other than the Resources Directorate.
- Low-risk transactions (e.g. validation of payment orders for reimbursement of candidates/experts).

Circuit 3 is applied where all operational and financial initiating and verifying functions are carried out within one or more financial units within Directorate R, the AOS being the hierarchical superior of the operational and/or financial agents. It may cover the following transactions:

- Activities on administrative or staff-related budget lines.
- Activities of primarily technical nature on scientific budget lines
- Activities of primarily technical nature related to revenue
- Open labs recovery orders.
- Payments made via the AGM system on commitment appropriations generated by DG JRC Competitive Activities: In this special case, the OIA and FIA functions are performed by the PMO, the FVA function is performed on a sample basis (set in the AGM system). The AOS function is carried out by the JRC Budget Execution unit (JRC.R.8).

Depending on the risk involved as well as the complexity of the transaction being processed, this circuit allows a minimum of two persons: one combining the OIA/FIA responsibilities, and a second one combining the OVA/FVA/AOS responsibilities.

Circuit 4 is the model that is used for Income-generating transactions related to the JRC specific Competitive activities foreseen in the Financial Regulation (Art. 12-30-148-155-163- 170-179 FR). In this model, the FIA and OIA responsibilities are combined in the Financial Units, while the OVA role remains in the operational side and the AOS is the hierarchical superior of the OVA.

In some cases, an additional verification function may be carried out by an agent from a different unit.

Changes to authorised sub-delegations

DG JRC new financial circuits were updated in 2024 to simplify the financial management, while keeping in place the responsibility that is linked to the function of Authorising Officer by Subdelegation (AOS) and with a strict respect of the legal and regulatory framework.

- alignment of threshold limits of Heads of Unit and Deputy Heads of Unit with the threshold for procurement (EUR 143.000).

Table 7.5 Overall conclusion on controls

Internal Control Objectives	Direct management expenditures (RCS1)	Revenue operations through contractual activities (RCS2)	Non Current Assets & Inventories
Legality & regularity	<p>Positive conclusion</p> <p>Average error rate ⁽²⁷⁾ below 0.5 %</p> <p>Proportion of exceptions < 1% of transactions</p> <p>≥ 95 % of procurement procedures receiving a positive opinion from the Public Procurement Advisory Group (PPAG)</p> <p>Accounting controls confirming the reliability of the accounts</p>	<p>Positive conclusion</p> <p>Average error rate below 0.5 %</p>	<p>Positive conclusion</p> <p>+/-90% of assets tracked during each tri-annual physical inventory exercise.</p>
Cost-effectiveness of controls	<p>Positive conclusion</p> <p>Costs/total payments executed = 3.52 % (target 4%)</p>	<p>Positive conclusion</p> <p>(Costs/total contractual project proposal) = 0.20 %</p>	N/A
Efficiency of controls	<p>Positive conclusion</p> <p>73% timely payment ⁽²⁸⁾ (target 93%)</p>	N/A	N/A
Anti-fraud strategy (AFS)	Area covered by the AFS	Area covered by the AFS	Area covered by the AFS

⁽²⁷⁾ For the estimation of the Average error rate the reader is referred to Table 2.1.1.1-2.

⁽²⁸⁾ The transition in 2025 to the Commission's new accounting system, SUMMA, has required the adjustment to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first part of the year. This has required careful management to ensure the same data quality as in previous years. In some cases, this may have resulted in lower performance for some standard financial indicators such as the timely payments (see Annex 4).

Other control objectives: safeguarding of assets	N/A	N/A	Positive conclusion
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2. Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions.

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

- 1)** Cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
- 2)** Cases of "confirmation of instructions" (FR art 92.3)
- 3)** Cases of financing not linked to costs (FR art 125.3)
- 4)** Financial Framework Partnerships >4 years (FR art 131.4)
- 5)** Cases of flat-rates >7% for funding indirect costs (FR art 184.6)
- 6)** Derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.
- 7)** Cases of financial support to third parties >EUR 60 000 (FR art 207)
- 8)** Non-financial donations provided in the form of services, supplies or works (FR art 244.3)

No such cases for the department for all of the listed above.

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

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

- Overview of JRC's estimated cost of controls at Commission (EC) level

EXPENDITURE

The absolute values are presented in EUR

JRC	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Direct management expenditures	10,330,594.00 €	290,604,082.78 €	3.55%	100,077.16 €	35,947,730.15 €	0.28%	10,430,671.16 €	3.59%
OVERALL total estimated cost of control at EC level for expenditure	10,330,594.00 €	290,604,082.78 €	3.55%	100,077.16 €	35,947,730.15 €	0.28%	10,430,671.16 €	3.59%

NON-EXPENDITURE ITEMS ****

JRC	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related amounts	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Only applicable for DGs with non-expenditure items								
Revenue from competitive activities	231,421.00 €	124,052,123.00 €	0.19%	10,582.00 €	106,130,633.00 €	0.01%	242,003.00 €	0.20%
Inventories	- €	57,683,343.00 €	0.00%	- €	- €	N/A	- €	0.00%
Intangible assets	- €	33,058,124.00 €	0.00%	- €	- €	N/A	- €	0.00%
Property, plant and equipment	- €	222,905,150.00 €	0.00%	- €	- €	N/A	- €	0.00%

* if the control costs are not attributable to a single RCS and may relate to a 'mix' of expenditure, revenue, assets/liabilities, etc, they may be grouped

** ratio possibly “Not Applicable (N/A)”, e.g. if a RCS specifically covers an Internal Control Objective such as safeguarding sensitive information, reliable accounting/reporting, etc

*** any 'holistic' control elements (e.g. with 'combined' ex-ante & ex-post characteristics) can be reported in the ex-ante column provided that a footnote clarifies this (their nature + their cost). Example: MS system audits in shared management.

**** These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in) tangible or financial assets, inventories, treasury) and financial liabilities or 'off balance sheet' items (e.g. employee benefits, guarantees offered or other commitments)

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

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

1) European Commission Internal Audit Service (IAS) engagements

An audit on the new nuclear decommissioning and waste management programme (NDWMP) in the JRC was conducted by the Internal Audit Service during 2024. The audit examined the governance structure, planning, and risk management framework of the NDWMP, including its approach to addressing risks, uncertainties, external factors, and constraints. The scope of the audit also encompassed the development of work programmes and Programme Statements, the monitoring and reporting of implementation progress, as well as the allocation and management of financial and human resources across the four nuclear sites. The audit pointed out several strengths and noted a range of good practices. No critical recommendations were received from the IAS. The weaknesses identified during the audit, along with the corresponding recommendations, pertain to:

No	Title of recommendation	Importance
1.	JRC oversight arrangements for the NDWMP	Important
2.	JRC internal organisation of NDWMP responsibilities	Very important
3.	Decommissioning plans for the JRC sites	Very important
4.	Cost estimates for decommissioning the JRC nuclear sites	Very important
5.	NDWMP budget flexibility needs	Very important
6.	Human resources planning and allocation for the NDWMP	Important

In October 2024, the proposed action plan, submitted by the JRC, to address these recommendations was approved by the IAS. In 2025, the JRC has progressed as planned with the improvement in the governance, management and control systems to ensure the sustainable, efficient and effective implementation of the programme across all the JRC nuclear sites. After the follow-up of outstanding recommendations from the audit on the new NDWMP in the JRC conducted by the IAS in October 2025, two recommendations were closed (rec.1 & rec. 5), and one was re-assessed from Very Important to Important (rec.2). Regarding recommendation 6, the JRC has updated the existing staffing plan and completed a thorough competence needs analysis, with the involvement of all nuclear site directors in the exercise. The input for this recommendation was sent timely for review. Moreover, the JRC has prepared a comprehensive proposal on staffing resources for the next Multiannual Financial Framework (MFF) and has actively participated in the negotiations with the Council on the follow-up instrument implemented during the next MFF period. For the recommendation 3, a contract with an Engineering Consortium has been launched aiming to harmonise, as far as possible, all the decommissioning plans, taking into account the specificity of each site and based on best practices. Progress has been made in implementing recommendation 4, as a first cost update of the decommissioning programme for the Ispra and the Petten sites has been completed according to the action plan.

Table 01/01/2025-31/12/2025 – Recommendations under implementation by the JRC and closed by IAS with rating I (important), VI (very important)

Audit title	Under implementation		Closed by IAS ⁽²⁹⁾	
	I	VI	I	VI
New nuclear decommissioning and waste management programme in the JRC	2	2	1	1
Total	2	2	1	1
	4		2	

2) European Court of Auditors audits

The JRC has no critical or very important findings from the European Court of Auditors (ECA) audits, and no overdue actions. In general, during ECA audits, the JRC is an associated DG together with other Commission services, as it disposes of a wide range of expertise in many of the scientific areas underpinning the policy (measures) being audited, monitors the implementation of many policy measures and provides technical support to the stakeholders concerned. ECA found no errors in the sampled JRC transactions as part of the **Statement of Assurance** for 2024. In 2025, the ECA reviewed 2 JRC transactions which have been closed with no findings.

There are no pending recommendations where the JRC is a lead service.

Special reports and reviews issued by ECA in 2025 in which the JRC was associated DG

Name of the audit/review	Recommendations to which the JRC is associated
Special report 02/2025: Urban pollution in the EU – Cities have cleaner air but are still too noisy	-
Special report 06/2025: EU actions tackling sea pollution by ships – Not yet out of troubled waters	-
Review 01/2025: Making the EU electricity grid fit for net-zero emissions	-
Special report 16/2025: EU funding to tackle forest fires	1
Review 04/2025: The Future of EU Cohesion Policy	-
Review 05/2025: Smart Specialisation Strategies in the EU	-
Special report 05/2026 - Sustainable commuting around urban areas	-
Special report 04/2026: Critical raw materials for the energy transition	-
Special report 07/2026: Europe's Beating Cancer Plan	tbc
Special report 08/2026: International nuclear safety cooperation	tbc
Special report 10/2026: Energy communities	-

⁽²⁹⁾ Because assessed as adequately and efficiently implemented

Ongoing audits and reviews involving the JRC

Name of the audit/review
EU solar energy strategy
Resilience of critical infrastructure in the EU
EU support for coastal protection
Just Transition Fund

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

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

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

DG JRC -1	Payments made (2025,MEUR) -2	minus new prefinancing [plus retentions made] (in 2025,MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2025,MEUR) -4	Relevant expenditure (for 2025,MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2025,MEUR) -7	Adjusted Average Recoveries and Corrections (adjusted ARC, %) -8	Estimated future corrections [and deductions] (for 2025,MEUR) -9	Estimated risk at Closure (2025,MEUR) -10
RCS 1 - Procurement	285.20	- 0.11	0.51	285.60	0.50% - 0.50%	1.43 - 1.43	0.05% - 0.05%	0.14 - 0.14	1.29 - 1.29
RCS 1 - Experts	5.40	0.00	0.00	5.40	0.50% - 0.50%	0.03 - 0.03	0.05% - 0.05%	0.00 - 0.00	0.02 - 0.02
RCS 1 - Administrative expenditure	93.88	0.00	0.00	93.88	0.50% - 0.50%	0.47 - 0.47	0.05% - 0.05%	0.05 - 0.05	0.42 - 0.42
DG total	384.48	- 0.11	0.51	384.88		1.92 - 1.92	0.05% - 0.05%	0.19 - 0.19	1.73 - 1.73
					Overall risk at payment in %	0.50% - 0.50% (7) / (5)		Overall risk at closure in %	0.45% - 0.45% (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.
- (2) Payments made after the preventive (ex-ante) control measures have already been implemented earlier in the cycle. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.
- (3) New pre-financing actually paid out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-SubDelegations. Retentions: in Cohesion, the 10% retention applied during the year.

- (4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption'). Retentions: in Cohesion, the retentions released during the year by the Commission.
- (5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out [& adds the retentions made], and adds the pre-financing actually cleared [& subtracts the retentions released; and any deductions of *expenditure made by MS*] during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.
- (6) In this column, we disclose the detected error rates or equivalent estimates. For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (e.g. administrative expenditure), the rate which should be used is 0.5% as a conservative estimate, unless the department has a more precise estimate based on evidence.
- (8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. The average amount of the implemented corrections over the past 3 years (2023-2025) is 154 538 euros (0.05% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 68 352 euros (0.02% of the average amount of relevant expenditure of that period). The deviation of 0.03% between the two averages is considered marginal and can be attributed to an exceptional recovery due to an OLAF case in 2023 i.e. the sporadic nature of such events (such cases are exceptional for the JRC). The JRC only undertakes procurement where payment is linked to the acceptance of deliverables and does not issue grants, corrections/recoveries are only a very minor issue for the DG.
- (9) For some programmes with no set *closure* point (e.g. EAGF) and for some multiannual programmes for which corrections are still possible afterwards (e.g. EAFRD and ESIF), all corrections that remain possible are considered for this estimate.
- (10) RCS 1 covers/includes administrative expenses related to salaries and/or missions previously reported by the PMO and/or DG HR. More information can be found in Annexes 6 and 7.

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

Human Resource management

Objective: The JRC employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities			
Indicator 1: Percentage of female middle managers			
Source of data: SYSPER			
Baseline (2024)	Target (2029)	Latest known results (situation on 31/12/2025)	
41.5%	attain at least 50%	44.8%	
Indicator 2: Staff engagement index			
Source of data: Commission staff survey [data to be provided by DG HR]			
Baseline (2023)	Target ⁽³⁰⁾ (2029)	Latest known results ⁽³¹⁾ (situation on 31/12/2025)	
69%	Maintain or increase	New staff engagement index (2025): 79% Old staff engagement index (2023): +2 percentage points	
Main outputs in 2025:			
Description	Indicator	Target	Latest known results (situation on 31/12/2025)
1. Improving female representation in middle management			
Promotion of female representation in middle management (MM)	Number of internal female candidates applying for middle management positions	At least 1 female applicant per middle management vacancy	5 MM & 2 advisor posts published. 18 women applied for the positions, at least one for each position.

⁽³⁰⁾ The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results).

⁽³¹⁾ 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.

	Number of JRC pre-management women benefitting from a talent management course to prepare them for management	At least 10 women	8 women participated in the Accelerated Leadership Programme (Programme covered 2024-2025) and 2 in the MDP = 10 in total.
2. Enhancing staff engagement			
Follow-up to Staff Opinion Survey 2023	Proportion of actions from JRC Staff Survey follow-up action plan implemented by end of 2025	At least 75%	12.5/14 actions implemented/continuous (89%)
	Raise staff awareness on staff opinion survey outcomes and follow-up	At least 3 blogposts	7 blogposts dedicated specifically to staff survey follow-up
	Further promote career development offer including mobility schemes	At least one Townhall Meeting	Two townhalls – one to promote Agile20%, one to promote career development services
Organisation of staff exchanges around the topic of culture	Organise JRC Culture Club Coffees	At least 5 events	Interrupted in 2025 (due to movement of responsible staff), restarted in 2026
3. Attracting and retaining competent scientific staff			
Attracting scientists for Contract Agent positions	Number of applicants to vacancies in scientific Directorates	Increase by 5% compared to 2024.	22,84 % increase (from 39 average in 2024, to 48 average in 2025)
Establishing a reserve list (officials, AD) of experts in science & research	Number of laureates on reserve list	>600	606
Recruitment of scientists at post-doc and expert levels for exploratory research (CAS & ER)	Number of scientists applying to vacancy calls at postdoc and expert level	> 20	32,9 application average ER vacancies (total 329 applications by scientists at postdoc level in 2025 for a total of 10 ER vacancies). There were no CAS vacancies/applications in 2025.

Doctoral students pursue their PhD with JRC in cooperation with academic institutions	Number of doctoral students co-supervised by the JRC through the Collaborative Doctoral Partnership scheme (counting students at either JRC or high education institutions) or other schemes to be developed	> 30	36
Alumni network	Website active and up to date	Updated with information at least once per week (52/year)	>52 accomplished
	Activities between alumni and JRC (workshop, seminars, lectures), to exchange information	2 annual physical gatherings, 6 online events (including seminars and trainings)	2 annual physical gatherings 3 online events (4th rescheduled for Q1 2026)
4. Improving geo-balance in our staff			
Conducting outreach to attract more applicants from under-represented Member States	Share of applicants to JRC Contract Agent positions who are from under-represented Member States	Increase by 5% compared to 2024.	+1,05
	Share of statutory staff from under-represented Member States	Increase by 1 percentage point compared to 2024	-0,75%

Digital transformation and data management

Objective: The JRC 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 ⁽³²⁾

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
31%	10%	15%	34% (including the specific training on specific JRC ICT solutions like DevOps...) ⁽³³⁾

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

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

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
14%	25%	35%	15% The evolution of the cloud adoption highly depends on sovereignty cloud solutions since sovereignty is critical for EC research

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

Source of data: JRC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
Established	Established	Advanced	Established ⁽³⁴⁾

⁽³²⁾ This KPI will be accompanied by an informative package that will be shared in AAR templates on a yearly basis. The package will include: (i) link to implementing guidelines – list of training courses available in EU Learn; and (ii) dedicated instructions on how to register a new training course in EU Learn (when this is organised at DG level directly by the DG), in order to record the actual number of participants and sessions.

⁽³³⁾ The JRC delivers ad-hoc training for the staff that have not been included or properly tagged in EU Learn. Actions will be taken with HR to properly tag the specific JRC ICT trainings.

⁽³⁴⁾ The corporate data policies are implemented in four key areas. A formal data management process has been defined and implemented. Data assets owners are registered in the JRC Data Catalogue. A continuous task of improving the quality of JRC-produced data as well as of the JRC staff data skills is delivered via the use of dedicated IT tools and targeted training.

Indicator 4: Compliance indicator ⁽³⁵⁾: percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years.

Source of data: JRC

Baseline (2024)	Interim milestone (2027)	Target (2029)	Latest known results (situation on 31/12/2025)
63%	>90% Departments should set yearly target groups and corresponding targets and ensure timely review of their records of processing activities.	100%	71% (33% records plus 38% trained staff)

Main outputs in 2025:

Digital transformation

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
ICT governance	Percentage of ICT project registered (in JRC Project Browser and in GovIS) analysed by the JRC ICT Governance	100%	100%
JRC ICT solution design service	Number of new projects performing an ICT architectural check at design time	50%	70% (the ICT Solution design team intervenes in the ICT Governance process on top of establishing direct contacts with new important initiatives)
Enhanced security	Number of security incidents	0	0 critical incident
Web rationalization	Percentage of JRC websites reduced	30%	32%
AI integration	Number of AI-powered tools integrated into JRC applications	10	17

⁽³⁵⁾ The compliance indicator is calculated with a 50% weight attributed to the following two values: first, the number of public records with a publication date within the last 2 years / public records of the department. Second, the percentage of staff in the department who have attended data protection awareness-raising activities”

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Infrastructure migration	Percentage of Net1 users migrated to Welcome domain	100%	100%
Delta domain infrastructure deployment	Migration form legacy domains	80 %	65% The priority has been given, in 2025, to Welcome and the migration towards Delta is done in a slower path to avoid any service disruption for scientists
The Information Systems Hosting services	Implementation of business requests	90%	100 % (the only limit being the resource available)
Deploying Privileged Accounts Management solution	Identified the solution	Q4	Mostly deployed for Delta
Enhance cybersecurity capabilities	Number of awareness sessions for JRC users	5	5
Data management			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Revise the Data Policy and implementation guidelines to reflect priorities and changes intervened after 2018	Completion of the output	100%	80% The review of the JRC Data Policy is underway with the expected delivery in Q2 of 2026. The revised Implementation Guidelines will be republished in February in the Data Support section of the JRC intranet.
Ensure a joined-up training offer on data to address scientists' learning needs	Number of trainings delivered	1	A training on scientific data management in JRC has been designed. Its delivery was delayed, as a consequence, an e-learning module will be delivered in Q2 2026.

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Encourage adoption of FAIR data management practices	Number of promotion activities done	8	5 presentations dedicated to FAIR data management practices were given for various audiences including the JRC units, Publications Office, EU Open Data Steering Committee. Additionally, JRC contributed to the IMSB working group supporting the adoption of FAIR data practices in the EC.
Data protection			
Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Reviewing all data protection records published in 2023	Number of records subject to review in 2023;	100%	The JRC DPC team managed to review 35 records out of a total of 77 to be reviewed in 2023 (45%), as priority was given to records prior to 2023 still pending review, and to records deemed as a priority by the services (including new records). The 2023 records that were not reviewed in 2025 will be reviewed with priority in 2026.
Providing training to newcomers in newcomer mandatory sessions	Number of newcomers in JRC over newcomers who attended newcomer mandatory sessions with a data protection training;	100%	100%

Output	Indicator	Target	Latest known results (situation on 31/12/2025)
Ensuring all JRC staff has attended at least one EU Learn course on data protection	Number of staff members at the JRC by the end of 2025 who have attended an EU Learn course on data protection;	100%	N/A; the JRC DPC team is currently considering an awareness raising approach focused on a wider set of awareness-raising activities, including, but not limited to, EU Learn courses, thus providing a more comprehensive overview of awareness-raising activities, in the field of data protection, at JRC level.

Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.

Indicator: % reduction in emissions from staff professional travel (t CO₂eq).

Source of data: DG/department emissions report from PMO Qlik dashboard

Baseline (2019)	Target (2030)	Latest known results (situation on 31/12/2025)
5 663	50% of reduction (baseline 2019)	-58% CO ₂ emissions compared to 2019 ⁽³⁶⁾

Main outputs in 2025:

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
Actions to reduce emissions from staff missions	Raising awareness among staff by various means (JRC intranet, e-mail to staff, etc.)	Q4	Done by Q4. Information published on the intranet.
Staff awareness actions	Number of staff awareness actions in line with EMAS/greening corporate campaigns	More than 20 actions	34 communication actions conducted.

⁽³⁶⁾ The data remains provisional for the last three months of 2025, as the PMO Qlik dashboard used as the source only reports missions whose payment requests have been validated by the PMO.

Description	Indicator	Target	Latest known results (situation on 31/12/2025)
MyGreenLab certification	Continuation of the assessment phase of 5 pilot projects	Q4	Assessment phase ongoing. Contract signing pending.
EMAS Audits (External and Internal)	Conduct of 2 audits	Q2 and Q4	Audits successfully conducted at each site. Final internal audit reports not yet available.
Installation of additional photovoltaic panels	Electrical capacity of photovoltaic panels (kWp)	Increase compared to 2024 (1864 in 2024)	Increase compared to 2024 (1997 kWp in 2025).
Increase of service bikes, hybrid/electric service vehicles and electric charging poles	Number of service bikes, hybrid/electric vehicles, electric charging poles	Increase compared to 2024 Service bikes (346 in 2024) Hybrid/electric service vehicles (64 in 2024) Electric charging poles (45 in 2024)	Increase compared to 2024 (+9 service bikes, +3 hybrid/electric service vehicles and +3 charging poles).
Monitor GPP criteria in contracts	% of contracts with GPP criteria or environmental specifications, where possible	100%	100%, where possible

Procurement in Ispra: All procurement >15k€ is checked to see if it can be greened. Each GPP contract is assessed on the basis of the quantity and/or quality of specific criteria and is classified either “Green” or “Light Green” (see *"How do the EU institutions and bodies calculate, reduce and offset their greenhouse gas emissions?"*, European Court of Auditors, 2014). “Green by nature” contracts are classified according to the object of the contract. Finally, “special mention” contracts are those that have applied additional circular procurement criteria.

List of Ispra contracts where GPP was introduced in 2025, including "Special Mention"	
Realization of the electromechanical system of the New Grouting Station and of some minor civil works for its adaptation to Buildings 41-41C-41K at Area 40	Green
Fornitura di n.4 quadricicli nuovi elettrici di Categoria L6e	Green by nature
Servizio di lavaggio, stiratura e trattamento antistatico degli indumenti di lavoro, della biancheria e servizi connessi del Centro Comune di Ricerca della Commissione Europea, sito di Ispra (Va)	Green
Fornitura di n. 3 veicoli ibridi	Green by nature
Scientific ICT PCs (nr. 64) for JRC Dir D and E	Light green
Vendita di Rifiuti Metallici prodotti presso il JRC, Sito di Ispra e nelle sue pertinenze	Green by nature
Lavori, progettazione e servizi di manutenzione degli impianti elettrici, speciali e tecnici	Light green
Contratto quadro per la fornitura di materiale termoidraulico, di ferramenta e edilizia leggera	Light green
Fornitura di n. 6 veicoli, di cui tre (3) veicoli elettrici N1 e tre (3) veicoli ibridi (2 Lotti).	Green by nature

Servizio di sgombero neve e di spargimento sale antighiaccio per il Centro Comune di Ricerca, Sito di Ispra.	Light green
Servizio di manutenzione preventiva e correttiva per le cappe chimiche	Special mention
Servizio di manutenzione preventiva e correttiva per le cappe radiochimiche	Special mention
Airborne carbonaceous aerosol analyser	Special mention
Acquisto di veicolo leggero per la risposta di emergenza con modulo Compressed Air Foam System (CAFS)	Special mention
Fornitura di gas naturale per uso domestico presso gli alloggi	Special mention
Contratto quadro di servizi per fornire assistenza al JRC di Ispra nel settore della salute e sicurezza sul lavoro: Coordinamento della sicurezza nei cantieri in fase di progettazione ed esecuzione	Special mention

ANNEX 11: Implementation through non-EU entrusted entities ⁽³⁷⁾ and/or through EU Trust Funds

not applicable

⁽³⁷⁾ Implementing partners other than EU institutions or Union bodies.

ANNEX 12: EAMR of the Union Delegations

not applicable

ANNEX 13: Decentralised agencies and other Union bodies

not applicable

ANNEX 14: Reporting on the Recovery and Resilience Facility

not applicable