



# **Annual Activity Report 2024**

**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 <sup>(1)</sup>, 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."*

*Date, 31.3.2025 (signed)*

*Sabine Henzler*

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<sup>(1)</sup> C(2017)2373 of 19.04.2017.  
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## ANNEX 2: Performance tables

<b>General objective 7:</b> A modern, high-performing and sustainable European Commission			
<b>Impact indicator:</b> Image of the European Union			
<b>Source of the data:</b> <a href="#">Eurobarometer</a>			
Baseline (2019)	Interim Milestone <sup>(2)</sup> (2022)	Target (2027)	Latest known results (2024)
43% (EU27)	Increase	Increase	Increase
<b>Specific objective 7.1:</b> <i>The JRC supports evidence-informed policymaking through creating and managing high-quality and fit-for-purpose scientific knowledge</i> <i>Related to spending programme(s): Horizon Europe and Euratom</i>			
<b>Result indicator:</b> Proportion of peer-reviewed publications in the top 10% most-cited journals			
<b>Source of the data:</b> Abstract and citation database of peer-reviewed literature Scopus®			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
46%	> 40%	> 40%	47% <sup>3</sup>
<b>Result indicator:</b> Field-weighted citation index of peer-reviewed publications			
<b>Source of the data:</b> Abstract and citation database of peer-reviewed literature Scopus®			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
2	> 2	> 2	2.45 <sup>4</sup>
<b>Result indicator:</b> Number of innovations and scientific results addressing specific EU policy priorities			
<b>Source of the data:</b> JRC internal process			
Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
340	> 300	> 300	500 <sup>5</sup>

<sup>(2)</sup> In case of short- or medium-term objectives (all targets are set to be achieved in less than 3 years) the milestones column should be deleted from the table.

<sup>3</sup> Publication set extracted on 31/01/2025. Metrics extracted on 11/02/2025. At the time of extraction, 2024 was still marked as incomplete therefore data may vary.

<sup>4</sup> Publication set extracted on 31/01/2025. Metrics extracted on 11/02/2025. At the time of extraction, 2024 was still marked as incomplete therefore data may vary.

<sup>5</sup> Data extracted on 18/03/2025.

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

**Source of the data:** JRC customer survey

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
88%	> 80%	> 80%	98%

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

**Source of the data:** JRC internal process

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
86%	> 80%	> 80%	100%

## Main outputs in 2024:

### New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<b>Related to GO1</b>			
Support to impact assessment based on climate and energy modelling suite (2040 climate target)	Submitted to lead DG	Q1	Q1
Support to impact assessment by analysing the 2040 climate targets impacts on critical/strategic materials demand for the key clean energy technologies (2040 climate target)	Submitted to lead DG	Q1	Q1
Support to impact assessment - scenario design and reality check of land-use scenarios with CBM model (2040 climate target)	Submitted to lead DG	Q1	Q1
Preparation of Climate Change Risk Index for early warning (2040 climate target)	Submitted to lead DG	Q1	Q1
Study on the water-energy nexus (Initiative for water resilience)	Submitted to lead DG	Q1	Q1 2025 The submission was postponed to January 2025. The need run the analysis and to draft the deliverable took longer than.
Study on the evolution of the extent and the investment requirements of a trans-European CO2 transport network	Study published	Q1	Q1

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Water resilience scenario analysis: towards solutions based on case studies	Study published	Q3	Q2 2025 Publication of the study delayed due to issues related to the calibration of the model
<b>Related to G02</b>			
A list of NACE/CPA codes identifying the goods and services integrating the EU Space Economy (EU space law)	Submitted to lead DG	Q1	Q1 However, preparation of the EU space law proposal was postponed by the CWP 2025 to Q2 2025.
Development of Annex of the EU space law concerning environmental footprint (EU space law)	Submitted to lead DG	Q1	Q1 However, preparation of the EU space law proposal was postponed by the CWP 2025 to Q2 2025.
Development of methodology and producing the EU space economy accounts (Strategy on space data economy)	Study published	Q1	Q1
<b>Related to G03</b>			
Study - Substitution of critical with advanced materials in energy transition technologies (Advanced materials for industrial leadership)	Report published	Q4	Q1
Emerging Biotechnologies in Europe: Foresight for Policy (EU biotech and biomanufacturing initiative)	Report published	Q4	Q4
<b>Related to G04</b>			
Science, technology and innovation for Sustainable Development Goals Roadmaps for six African countries (Joint Communication on a strengthened partnership with Africa)	Roadmaps formulated and delivered	Q4	Q4
Assessment of conflict risks in African countries (Joint Communication on a strengthened partnership with Africa)	Submitted to lead DG	Q2	Q2 The JRC delivered to the EEAS 8 country/regional conflict briefs, 3 of which on African countries 6 country briefs (with limited distribution)
Support to technology roadmaps to remedy undesired non-EU dependencies in critical defence and space technologies (Observatory of Critical Technologies)	Submitted to lead DG	Q1	Q1 and throughout 2024

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<b>Related to G05</b>			
Support New Pact on Migration and Asylum by developing new capabilities for situational awareness, early warning and forecasting (Pact on Migration and Asylum)	Submitted to lead DG	Q4	Q3 and Q4
Analysis of irregular migration and practices within Member States, with a view to improve the EU's return effectiveness (Pact on Migration and Asylum)	Event	Q1	Q1
Technical report on Commission's operational action advancing the EU's collective response to migration challenges through identification of the drivers facilitating targeted action in countries of origin (Pact on Migration and Asylum)	Submitted to lead DG	Q4	Q4
<b>Related to G06</b>			
Scenario modelling for DG AGRI (Communication on pre-enlargement reforms and policy reviews)	Submitted to lead DG	Q2	Q4 The delivery date in the WP 2024 (reported in the MP as Q2) for the scenario modelling for DG AGRI, in the context of pre-enlargement reforms and policy reviews, was only tentative. DG AGRI later requested the deliverable in Q4.
<b>External communication actions</b>			
Output	Indicator	Target	Latest known results (situation on 31/12/2024)
News announcements and research updates	Number of views	≥350 on average, for items with over 10 views	1019 unique page views on average
Social media	Total combined followers on LinkedIn, X (former Twitter), Instagram, Facebook (baseline: 203K on 1 October 2023)	223 000	317 145
JRC monthly newsletter	Number of subscribers  Opening rate	≥27 000  Above industry standard (19.4%)	28 000

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
JRC Events	Overall satisfaction of participants	Above 4 (1 to 5 scale)	4.4
<b>Other important outputs</b>			
<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Development of soil organic carbon baselines and policy brief for DG CLIMA	Report published	Q2	Methodology was presented in Q4. Report delayed taking up the feedback received on methodology.
Launch of the JRC counter drone living lab	Living lab launched	Q4	Q4
Review of rules for the carbon accounting in the life cycle of products	Submitted to lead DG	Q2	Proposal submitted in Q4 In 2024, the JRC developed the draft methodology for product carbon footprint and tested it on some exemplary (literature based) data. However, lead DGs expressed the interest in testing on real data, as reported from industries. This led to further research activities, including organising a visiting period to a lead DG, data collection and elaboration. The finalisation of the report is expected by Q2 2025.
Review of rules for accounting impacts related to water consumptions in the life cycle of products and services and to foster an efficient use of water resource	Submitted to lead DG	Q4	Q4
Development of Framework on Safe and Sustainable by Design in support of Commission Recommendation	Report published	Q4	Q2
How to contribute to EU open strategic autonomy through Ecodesign product-specific measures in the context of ESPR regulation - A methodological approach	Report published	Q3	The lead DGs agreed to strengthen the methodological developments on addressing open strategic autonomy through Ecodesign product-specific measures by applying to specific case studies. Analysis of case studies (steel, tires) is on-going, and the technical report should be available in Q2 2025.
Development of a Soil Health Dashboard for Africa	Submitted to lead DG	Q4	Q3 2025 Delay was caused by an inability to secure a replacement after an unexpected resignation of the dedicated staff member. In the meantime, only marginal progress could have been made.
Opening of EU reference laboratories for high-risk in vitro diagnostics	Start of operation	Q4	Q4



<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Training programme for customs laboratories on the analysis and identification of new psychoactive substances and precursors	Launch of programme	Q1	Q3 First trainings with Member States authorities and the EU Drugs Agency were organised in Q3. There were some delays due to administrative and organisational aspects, as well as finalisation of the specific training needs with counterparts in interested Member States.
Report - An information-based risk analysis IT tool protecting the European food systems	Technical report published	Q1	Report published in Q3, due to delays in the finalisation phase and validation of final report.
Report - Hy2Infra and Hy2Move Important Project of Common European Interest	Submitted to lead DG	Q3	Q3 A 'sensitive' report summarising the scientific support provided to COMP for assessing the last two hydrogen-IPCEI waves which were approved.
2024 Startup Village Forum	Event organised	Q3 – Q4	The Forum was initially scheduled for November 2024 but was postponed as November coincided with the Commission's transition period, making it unsuitable for securing high-level interest in Brussels and participation from the Commissioner and VIP speakers. It has now been rescheduled for November 2025.
Launch of the Rural toolkit	Launch of the toolkit	Q1	Q1
New European Bauhaus Festival	Event organised	Q2	Q2
Report summarising the insights gained during a Horizon Scanning process on potential future developments and risks they could entail	Technical report published	Q3	Q3 – Q4 Three technical reports published
Study examining whether AI-supported decisions in hiring and lending are fair	Study published	Q3	2025 Study delayed as the thorough data analysis took longer than initially estimated.
Study examining the role of generative AI in secondary education	Study published	Q3	Draft of the study has been finalised. The final version of the study will be published in Q1 2025.
Report on future risks	Technical report published	Q1	Q2
Report: Building capacity for evidence-informed policymaking in governance and public administration in a post-pandemic Europe	Technical report published	Q4	Q1 2025

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Technical Support Instrument Country Final Reports for Czechia, Estonia, Greece, Lithuania, and the Netherlands on Building capacity for evidence-informed policymaking in governance and public administration in a post-pandemic Europe	Technical report published	Q3	Q1 2025
Report: El ecosistema de asesoramiento científico y técnico a las políticas públicas en España (English version)	Technical report published	Q3	Q1
Report: L'expertise scientifique et l'éclairage des politiques publiques en France (English version)	Technical report published	Q3	Q4
Report: Monitoring framework for the twin transition of Small and Medium Enterprises in the EU	Technical report published	Q3	Q1 2025 The publishing was delayed due to delayed feedback by policy DG.
Report: Monitoring framework for the EU regions social progress and wellbeing	Technical report published	Q3	Q4 The publishing was delayed due to delayed feedback by policy DG.
Study on the interlinkages between the monitoring frameworks and indicator targets used in the EC policymaking process	Study ongoing	Q4	Q3 2025 JRC analysis almost completed. However, the report will be published in Q3 2025 to allow taking into account policy developments and priorities of the new Commission.
Putting Science into Standards Workshop: Report on circular technologies in construction	Technical report published	Q2	Q2
Science for Policy in Europe – Building forward better science for policy ecosystems in Europe	Event organised	Q4	Q1 2025
Report: Analytical methods to measure microplastics in drinking water: Review and evaluation of methods	Technical report published	Q2	Q1
Science for Policy Report: Guidance for the implementation of the Delegated Act on a methodology for measuring microplastics in drinking water	Report published	Q2	This deliverable was cancelled at the request of DG ENV.

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
JRC-HERA Report: Foresight on technologies for mitigating the transmission of airborne pathogens	Technical report published	Q2	Q2
Foresight report addressing shaping the Future for Nuclear Safety, Security and Safeguards	Technical report published	Q4	Q4
Global Multi-country model-based macroeconomic analysis in support of European Economic Forecasts	Submitted to lead DG and published	Q1, Q2, Q3, Q4	Q1 – Q4
Multi-Criteria Decision Support for Small Modular Reactors	Technical report published	Q4	Q1 Minor delay as the thorough data analysis that took longer than initially estimated.
Report of Activities on Novel Radiation Detectors and Methods for Improving Safeguards and Nuclear Measurements	Technical report published	Q4	Q4
Policy round table on integrated renovation of buildings	Event organised	Q1	Q1
New European Bauhaus self-assessment tool for buildings and living spaces	Handbook and tool published	Q4	Q4
New European Bauhaus Investment Guidelines (co-developed with the European Investment Bank and Joint Assistance in Supporting Projects in European Regions)	Guidelines published	Q2	Q3 After drafting the NEB Investment Guidelines, JRC engaged in a consultation process with different Commission services, and asked feedback from a sample group of relevant stakeholders. This process took a little longer than initially anticipated, leading to a slight delay in the publication of the guidelines.
2024 Zero Pollution Monitoring and Outlook Report	Report published	Q4	Postponed to Q1 2025 due to the transition to the new Commission and the implications this period would have had on the visibility of the report. This has been agreed among the EC services involved including the JRC.
27 Resilience Annexes in European Semester Country Reports	Reports published	Q2	Q2
2024 EU Blue Economy Report	Report Published	Q3	Q3
Healthcare workforce demand and supply in the EU27	Report Published	Q2	Q2
Low Fertility in the EU: A Review of Trends and Drivers	Report Published	Q3	Q3

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
Why global demography is important for EU policies	Report Published	Q2	Q2
Competence building through the Exploratory Research (ER) Programme	% of thematic priority areas addressed with Exploratory Research projects	70%	> 70%
	Number of running ER projects	> 10	18
	JRC scientific staff actively involved in the exploratory Research community (ER&CAS) Programmes	> 3%	> 3%
Projects of the Centre of Advanced Studies (CAS)	Number of implemented CAS projects	3	3
	Number of high-level experts engaged with CAS	>15	>15
Science and Art (SciArt) exhibition on the topic of NaturArchy with co-created Science and Art Installations on the Green Deal	Number of SciArt works/installations realised	>10	13
Average participation in outreach events	Number of participants	> 50	100+ in certain webtalks, at various occasions
Open Access to JRC research infrastructures (RI)	Number of RIs engaged in the Open Access to JRC research programme	>17	17
	Percentage of access delivered in the Open Access to JRC research programme	20%	20%
Report on renewable energy production and potential in EU rural areas	Science for Policy report published	Q1	Q1
Case study: The Impact of Human-AI Interaction on Discrimination	Study published	Q4	Q4

**Specific objective 7.2:** *The JRC operates modern, sustainable and open research campuses*

*Related to spending programme(s): Horizon Europe, EURATOM*

**Result indicator: Proportion of surface area compliant with energy standards**

**Source of the data:** JRC internal indicator and Directive 2012/27/EU

<b>Baseline</b> (2018)	<b>Target</b> (2024)	<b>Latest known results</b> (2024)
<b>Geel:</b> 29 423 sqm (74.3% of built surface area) not compliant with energy standards according to Directive 2012/27/EU	Increase of 3% of surface compliant with energy standards	During 2023, a procurement for the insulation of B040 was successfully completed. These works will be executed during the first semester of 2024.  This building (5150 sqm) represents 9% of the total site office and laboratory surface. In addition, a procurement file and an environmental license request was launched in 2023 for the insulation of B050. The insulation works started in December 2024.
<b>Ispira:</b> 98 661 sqm (61% of built surface area) not compliant with energy standards according to Directive 2012/27/EU.	Increase of 3% of surface compliant with energy standards	Refurbishment works underway on building 48, completion foreseen for June 2025. External thermal insulation added to buildings 58c-45 complete. New PV installations completed in buildings 1 and 28f.
<b>Karlsruhe:</b> 31 637 sqm (77% of built surface area) not compliant with energy standards according to Directive 2012/27/EU	Increase of 23% of surface in comparison to 2012, compliant with energy standards requiring an increase of energy performance of at least 1,5% per year. The Karlsruhe's increase of 23% will cover the period until 2027 included.	Considering the compliant energy performance of Wing M with a surface of ca. 8500 sqm, once the building will be terminated in 2028, the energy improvement of the site will be increased of additionally 17%. Thus, though Karlsruhe is not improving on yearly basis, its energy performance improvements will be in 2028 above the minimum required by the Directive 2012/27/EU.  The procurement for the new Wing M building (to replace the older buildings to be decommissioned) is ongoing and expected to be finalised mid-2025. Works are to resume in 2025.
<b>Petten:</b> 19 981 sqm (100% of built surface area) not compliant with energy standards according to Directive 2012/27/EU	Increase of 3% of surface compliant with energy standards	All buildings comply with the regulation of the Netherlands. 7 buildings (13472 sqm) have an Energy Label A. Two buildings (6137 sqm) have an Energy Label B. Following the introduction of the new Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (recast), JRC Petten will conduct an energy study on all its buildings to assess further energy improvement interventions.

<b>Baseline</b> (2018)	<b>Target</b> (2024)	<b>Latest known results</b> (2024)
<b>Seville:</b> 7 698 sqm (100% of built surface area) not compliant with energy standards according to Directive 2012/27/EU	EXPO building is not affected by the scope of the Directive (EPGASA does not have the consideration as “Administrative Body”)	Although the landlord of the EXPO building is not affected by the scope of the Directive (EPGASA does not have the consideration as “Administrative Body”), they have implemented various energy-saving measures. These initiatives include setting temperatures in accordance with the hosting countries and regional legislations on energy savings, as well as taking proactive steps to replace the electrical transformer with a more efficient one. Furthermore, the electricity provided is certified as green energy.

### Main outputs in 2024:

#### New policy initiatives

<b>Output</b>	<b>Indicator</b>	<b>Target</b>	<b>Latest known results</b> (situation on 31/12/2024)
<b>Geel:</b> Refurbishment and adaptation of the conference centre following the New European Bauhaus approach	Procurement Procedure Immobiliere	Q1 100% Q4	100% Tech specs ready for Procurement
<b>Geel:</b> Refurbishment Non-Nuclear laboratories and offices B040 including insulation of the outer walls of B040	% completion laboratories and offices % completion insulation works	100% Q2 100 % Q2	100%
<b>Geel:</b> Refurbishment insulation building B050	% design and procurement	100 % Q4	100%. Works started in December 2024
<b>Geel:</b> Study and installation of Photovoltaic panels on site	% study and procurement	100% Q4	100% Pre-design phase
<b>Geel:</b> Renewal transformers buildings 200 and 110	% completion	100% Q4	100%
<b>Ispra:</b> Construction of the tri-generation plant	% completion	90% Q4	90% Q4
<b>Ispra:</b> Installation of 480 kW photovoltaic panels on several buildings	% completion	100% Q4	40% Q4 The delay was caused by difficulties in replacing staff involved in the project development.
<b>Ispra:</b> Building 48 office block complete renovation	% completion	100% Q4	85%. Delays in mechanical installations, due to the closure of the FWC Phoenix (bad performance of the company) and relaunch contract- new data: re-programmed by April 2025
<b>Ispra:</b> Multipurpose learning and ICT hub complete renovation	% completion	50 % Q4	No budget allocation in 2024 for these works

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
<b>Ispra:</b> Renovation of the sewage system. Construction of the new connection lines from Via Francia towards waste-water treatment plant. Final working designs of the lines under Via Lussemburgo.	% completion	100% Q4	0% completion: The initial project was modified to comply with the EU green deal, as a result the design of the Via Francia sewerage system was suspended pending completion of the upstream rainwater separation works (2025-2026). Works currently ongoing at site entrance.
<b>Karlsruhe:</b> New nuclear research facility 'Wing M'	Complete the procurement and award of contract for the technical installations, including Building Procedure to European Parliament	100% Q3 and Q4	0% Due to no tenderers for one of the three main packages, the tendering and thus the Building procedure did not take place in 2024. Foreseen for Q2 2025.
<b>Karlsruhe:</b> Refurbishment of infrastructure components to ensure continuity of operation	Complete procurement and award of contract for glove box exhaust air pipes	100% Q4	100% finalised in 2024. Contract to be implemented in 2025.
<b>Petten:</b> Construction of a new entrance building	Signature of contract (including 'building procedure') and commencement of works	100% Q4	80% Advanced negotiation phase with Tenderer. Signature expected Q2 2025
<b>Petten:</b> New fence	Complete the procurement and award of contract	100% Q2	100%
<b>Petten:</b> Renovation and improvement of waste and chemical storage	Design and tender documents completion and acceptance Public Procurement Management Tool, tender procedure and signature	100% Q2 100% Q4	100% 100%
<b>Seville:</b> New Commission building	Building Project Construction Design Real state Procedure	100% Q2 100% Q4	100% Q2 100% Q4 Real Estate procedure to start on early 2025
<b>Seville:</b> Consolidation of Dynamic Workspaces (meeting A30)	% completion	100% Q2	100%
<b>Seville:</b> Renegotiation and signature of new rental contract of the Expo Building	% completion	100% Q4	25%. Process to be completed before Q2 2025  Delays in the procedure were caused by a transition to new accounting system. Risk mitigation measures were taken to make sure the new contract is signed before the expiration of the old one.

**Specific objective 7.3:** *The Commission has appropriate capacity to manage risks related to intellectual property (IP) rights and be compliant with the rules and regulations Related to spending programme(s): Horizon Europe and Euratom*

**Result indicator:** Proportion of DGs introducing IP assets in EURECA

**Source of the data:** EURECA IT platform

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
0	70%	100%	32 DGs out of 40 have introduced a total of 1003 assets.

### Main outputs in 2024:

#### New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2024)
Improve the accessibility of the information provided in the new webpage of the Central IP Service	Number of visits to the new website	Q4, increase number of visits compared to 2023	Due to migration of the webpage to Sharepoint, a proper comparison with the figures of 2023 could not be made. In the last three months of 2024, the Sharepoint site had 571 unique visitors and 6002 site visits.
Raising awareness on IP management with Commission staff	Number of staff trained	Maintain 2023 results (657 staff members)	1029 EC staff trained
Deliver guidelines on the use of images/illustrations in work of the EC, including references to image rights.	Document discussed and approved in IP Network meeting	Q2	Delayed due to request to prioritise the work on AI and Copyright. Adoption of guidelines expected in Q1 2025
Deliver and continuously update a guidance document on intellectual property aspects of using and developing AI tools, including raising awareness on the topic	Adoption of the document in the Information Management Steering Board  Number of trainings given	Q1- Q4	Q&A's AI and Copyright adopted, major reach-out with dissemination of including EU Agencies.  4 trainings on AI & Copyright delivered (253 EC staff attended, one training for Agencies Network)  Webpage updated



## General objective 1: The European Green Deal

### Impact indicator: Greenhouse gas emissions <sup>(6)</sup>

**Explanation:** This indicator measures man-made emissions of the so-called 'Kyoto basket' of greenhouse gases, which are integrated into a single indicator expressed in units of CO2 equivalents using each gas' global warming potential. It shows changes in percent of the emissions compared to 1990 levels

**Source of the data:** European Environmental Agency/Eurostat online data code: sdg\_13\_10

Baseline (2018)	Interim Milestone (2022)	Target (2030)	Latest known results (2024)
- 23%	- 23%	- 55% of net GHG emissions	- 31% of GHG emissions

**Specific objective 1.1:** *The JRC progressively decommissions its disused nuclear facilities and safely disposes of its radioactive waste*

*Related to spending programme(s): Decommissioning and waste management*

**Result indicator:** Progress in finalisation of waste treatment routes and waste management facilities in Ispra

**Source of the data:** JRC internal indicator

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
44%	77%	100%	88% The grouting station will remain operational in 2028 due to a contract termination with a non-performing contractor. The retrieval facility for bituminised drums was commissioned in 2024.

**Result indicator:** Progress of characterisation and removal of legacy Low Level Waste (LLW) at JRC Karlsruhe (backlog campaign)

**Source of the data:** JRC internal indicator

Baseline (2019)	Interim Milestone (2022)		Target (2024)		Latest known results (2024)	
	Declaration	Removal	Declaration	Removal	Declaration	Removal
0%	60%	50%	85%	75%	77% No progress due to HR turnover linked with unavailability of necessary infrastructure	38% Delayed due to new acceptance criteria limitations of the KTE (external waste treatment facility) in 2023.

<sup>(6)</sup> This indicator measures man-made emissions of the so-called 'Kyoto basket' of greenhouse gases, which are integrated into a single indicator expressed in units of CO2 equivalents using each gas' global warming potential. It shows changes in percent of the emissions compared to 1990 levels

**Result indicator:** Progress of waste management and removal in JRC Geel

**Source of the data:** JRC internal indicator

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
0%	10%	50%	50%

**Result indicator:** Proportion of budget consumption according to the decommissioning budget line planning

**Source of the data:** JRC internal indicator

JRC site	Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
Ispira	0%	11%	20%	21%
Karlsruhe	0%	4%	7%	5% In 2023 and 2024 for Konrad and KTE the existing amounts already committed were used and decreased. In 2025 a higher level of commitment credits is needed.

**Result indicator:** Progress of waste management and removal in JRC Petten

**Source of the data:** JRC internal indicator

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2024)
0%	30%	60%	33% Removal of waste in Petten is externalised and managed by the appointed operator (NRG) and the National operator managing waste disposal (COVRA). We are slowly recovering previous backlog.

**General objective 1:** The European Green Deal

**Specific objective 1.1:** The JRC progressively decommissions its disused nuclear facilities and safely disposes of its radioactive waste

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

**Main outputs in 2024:**

**Other important outputs**

Output	Indicator	Target	Latest known results (2024)
Ispira site			

Output	Indicator	Target	Latest known results (2024)
Metal melting treatment of waste	Preparation of the first batch	Q4	Q4
Management of the bituminised drums waste stream	Signature of incineration framework contract Submission of operational plan for incineration	Q1 Q4	Q1 Q1 2025 The scope of the operational plan for incineration was increased to take into account conditioning of the waste taking more than expected.
Management of the bituminised drums waste stream	Commission bituminised drums retrieval facility	Q1	Q4 The contractor in charge of building the retrieval facility faced several issues in supply, installing and commissioning the facility but eventually succeeded.
Construction of a new grouting station	Launch call for tender	Q2	Q3 The design of the facility used as basis for the technical specification of the call for tender was provided with some months of delay.
Decommissioning of nuclear research reactor ESSOR	Submission of operational plans for pre-decommissioning activities and removal of activated components from the pond	1 in Q2, 1 in Q4	Delayed Operational plans have been prepared but not yet submitted in agreement with the Italian Nuclear Safety Authority.
Cyclotron decommissioning	Submitting the decommissioning application	Q1	Delayed Not yet submitted, a preliminary revocation of another nuclear license, not managed by JRC, is a prerequisite for the submission of the request. Documentation prepared.
Old liquid effluents treatment station (STRRL) decommissioning	Submission of operational plan for dismantling obsolete components	Q1	Q1
<b>Karlsruhe site</b>			
Decrease number of historical low level backlog waste at JRC Karlsruhe site	Removing 30% of drums	Q4	Delayed due to KTE acceptance limitations in 2023 and 2024, planning for 2025 still uncertain
<b>Petten site</b>			
Preparation of specific contract for the disposal of non-irradiated material	Signature of the specific contract(s)	Q2 (1 contract) Q4 (2 contracts)	4 specific contracts signed and started. 1 contract completed
Assessment of possible scenarios for the practical implementation of the HFR decommissioning	Delivery of the Strategic Report	Q4	Draft report delivered in Q4 Final report expected in Q1 2025
<b>Geel site</b>			

Output	Indicator	Target	Latest known results (2024)
Decommissioning of obsolete Glove boxes Building 040	Signature of a contract for dismantling and disposal of glove boxes	Q3	Pending. Lack of allocation of human resources. A dedicated position of radioactive waste manager was appointed in 2025 Significant progress is expected in 2025.

## General objective 1: The European Green Deal

**Specific objective 1.2:** Establish links and tools for nuclear decommissioning knowledge sharing and dissemination with stakeholders in the Member States  
Related to spending programme(s): Horizon Europe, Euratom

### Main outputs in 2024:

#### Other important outputs

Output	Indicator	Target	Latest known results (2024)
Preparation and dissemination of knowledge products	10 knowledge products distributed on the platform (4 from JRC)	3 in Q2 7 in Q4	26 knowledge products finished and pending to be shared. Given the significant production the quality check of the knowledge products before sharing was taking more than expected.
Decommissioning knowledge management	Signature of a framework contract for decommissioning knowledge management	Q3	Q3
Methodology and best practices for clearance procedures of radioactive material and removal of non-radioactive material from dismantling activities at JRC sites	Internal Workshop Report and recommendations	Q2 Q3	The workshop was not organised as not enough interest in the potential participants was raised.

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

### **Annex 3 Financial Reports - DG JRC - Financial Year 2024**

**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 16 : Commitments co-delegation type 3 in 2024**

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2024 (in Mio €) for DG JRC					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
<b>Title 01 Research and Innovation</b>					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	137.50	104.63	76.09 %
	01 02	Horizon Europe	145.93	38.79	26.58 %
	01 03	Euratom Research and Training Programme	36.20	8.07	22.29 %
	01 20	Pilot projects, preparatory actions, prerogatives and other actions	490.12	62.89	12.83 %
<b>Total Title 01</b>			<b>809.75</b>	<b>214.38</b>	<b>26.47 %</b>
<b>Title 02 European Strategic Investments</b>					
02	02 04	Digital Europe Programme	0.00	0.00	0.00 %
<b>Total Title 02</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Title 03 Single Market</b>					
03	03 02	Single Market Programme	0.00	0.00	0.00 %
<b>Total Title 03</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Title 04 Space</b>					
04	04 01	Support administrative expenditure of the "Space" cluster	0.00	0.00	0.00 %
	04 02	Union Space Programme	25.82	25.82	100.00 %
<b>Total Title 04</b>			<b>25.82</b>	<b>25.82</b>	<b>100.00 %</b>
<b>Title 06 Recovery and Resilience</b>					
06	06 05	Union Civil Protection Mechanism	4.70	4.70	100.00 %
	06 07	Emergency support within the Union	0.00	0.00	0.00 %
<b>Total Title 06</b>			<b>4.70</b>	<b>4.70</b>	<b>100.00 %</b>
<b>Title 07 Investing in People, Social Cohesion and Values</b>					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.77	0.77	100.00 %
<b>Total Title 07</b>			<b>0.77</b>	<b>0.77</b>	<b>100.00 %</b>
<b>Title 08 Agriculture and Maritime Policy</b>					
08	08 02	European Agricultural Guarantee Fund (EAGF)	2.50	2.50	100.00 %
<b>Total Title 08</b>			<b>2.50</b>	<b>2.50</b>	<b>100.00 %</b>
<b>Title 09 Environment and Climate Action</b>					
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.08	0.07	81.71 %
<b>Total Title 09</b>			<b>0.08</b>	<b>0.07</b>	<b>81.71 %</b>
<b>Title 12 Security</b>					
12	12 01	Support administrative expenditure of the "Security" cluster	2.40	2.37	98.87 %

	12 04	Nuclear Safety and decommissioning, including for Bulgaria and Slovakia	42.09	42.08	99.97 %
<b>Total Title 12</b>			<b>44.49</b>	<b>44.45</b>	<b>99.91 %</b>
<b>Title 13 Defence</b>					
1 3	13 01	Support administrative expenditure of the "Security and Defence" cluster	0.07	0.07	100.00 %
<b>Total Title 13</b>			<b>0.07</b>	<b>0.07</b>	<b>100.00 %</b>
<b>Title 14 External Action</b>					
1 4	14 01	Support administrative expenditure of the "External Action" cluster	0.00	0.00	0.00 %
<b>Total Title 14</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Title 15 Pre-accession Assistance</b>					
1 5	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.59	0.55	92.24 %
<b>Total Title 15</b>			<b>0.59</b>	<b>0.55</b>	<b>92.24 %</b>
<b>Title 20 Administrative expenditure of the European Commission</b>					
2 0	20 04	Information and communication technology-related expenditure	0.66	0.66	100.00 %
<b>Total Title 20</b>			<b>0.66</b>	<b>0.66</b>	<b>100.00 %</b>
<b>Total Excluding NGEU</b>			<b>889.44</b>	<b>293.97</b>	<b>33.05 %</b>
<b>Total DG JRC</b>			<b>889.44</b>	<b>293.97</b>	<b>33.05 %</b>

\* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

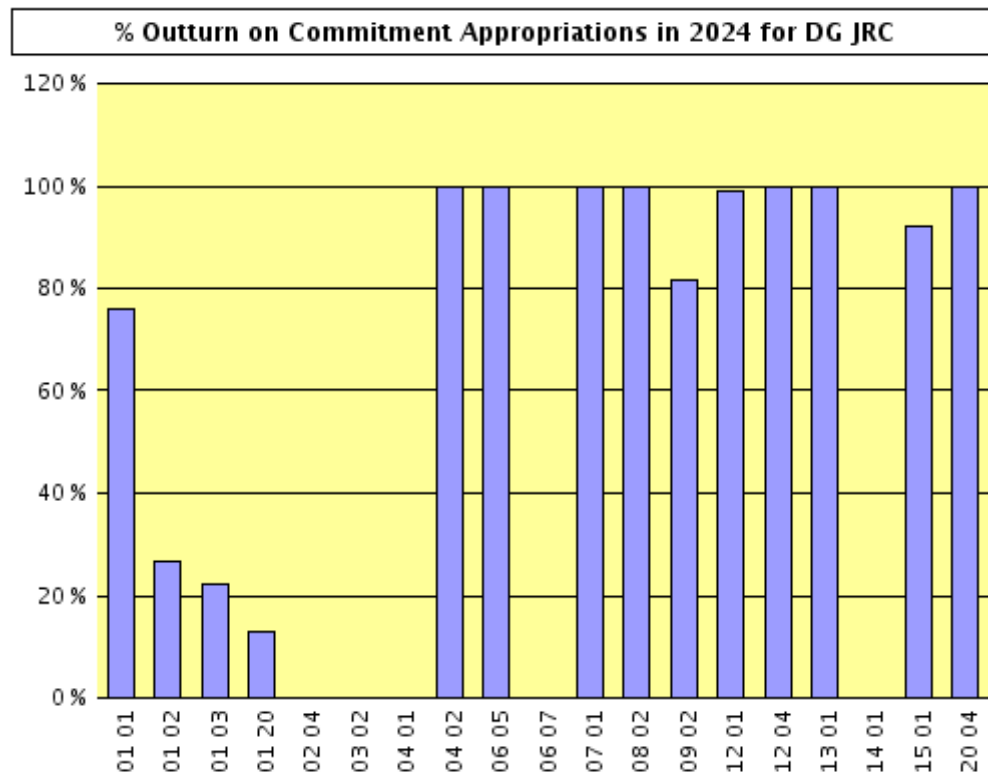


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2024 (in Mio €) for DG JRC					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	205.06	94.57	46.12 %
	01 02	Horizon Europe	167.67	56.82	33.89 %
	01 03	Euratom Research and Training Programme	36.97	9.25	25.01 %
	01 20	Pilot projects, preparatory actions, prerogatives and other actions	373.65	54.64	14.62 %
<b>Total Title 01</b>			<b>783.34</b>	<b>215.27</b>	<b>27.48%</b>
Title 02 European Strategic Investments					
02	02 04	Digital Europe Programme	0.02	0.02	100.00 %
<b>Total Title 02</b>			<b>0.02</b>	<b>0.02</b>	<b>100.00%</b>
Title 03 Single Market					
03	03 02	Single Market Programme	0.00	0.00	0.00 %
<b>Total Title 03</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
Title 04 Space					
04	04 01	Support administrative expenditure of the "Space" cluster	0.08	0.08	100.00 %
	04 02	Union Space Programme	18.95	18.95	99.99 %
<b>Total Title 04</b>			<b>19.03</b>	<b>19.03</b>	<b>99.99%</b>
Title 06 Recovery and Resilience					
06	06 05	Union Civil Protection Mechanism	4.54	4.54	100.00 %
	06 07	Emergency support within the Union	0.00	0.00	100.00 %
<b>Total Title 06</b>			<b>4.55</b>	<b>4.55</b>	<b>100.00%</b>
Title 07 Investing in People, Social Cohesion and Values					
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	1.82	1.08	59.26 %
<b>Total Title 07</b>			<b>1.82</b>	<b>1.08</b>	<b>59.26%</b>
Title 08 Agriculture and Maritime Policy					
08	08 02	European Agricultural Guarantee Fund (EAGF)	2.36	2.27	96.31 %
<b>Total Title 08</b>			<b>2.36</b>	<b>2.27</b>	<b>96.31%</b>
Title 09 Environment and Climate Action					
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.10	0.07	68.26 %
<b>Total Title 09</b>			<b>0.10</b>	<b>0.07</b>	<b>68.26%</b>
Title 12 Security					
12	12 01	Support administrative expenditure of the "Security" cluster	3.56	1.94	54.41 %
	12 04	Nuclear Safety and decommissioning, including for Bulgaria and Slovakia	38.49	37.68	97.88 %



<b>Total Title 12</b>			<b>42.05</b>	<b>39.61</b>	<b>94.20%</b>
<b>Title 13 Defence</b>					
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0.23	0.18	75.56 %
<b>Total Title 13</b>			<b>0.23</b>	<b>0.18</b>	<b>75.56%</b>
<b>Title 14 External Action</b>					
14	14 01	Support administrative expenditure of the "External Action" cluster	0.91	0.76	83.55 %
<b>Total Title 14</b>			<b>0.91</b>	<b>0.76</b>	<b>83.55%</b>
<b>Title 15 Pre-accession Assistance</b>					
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.59	0.18	29.72 %
<b>Total Title 15</b>			<b>0.59</b>	<b>0.18</b>	<b>29.72%</b>
<b>Title 20 Administrative expenditure of the European Commission</b>					
20	20 04	Information and communication technology-related expenditure	0.77	0.13	16.59 %
<b>Total Title 20</b>			<b>0.77</b>	<b>0.13</b>	<b>16.59%</b>
<b>Total Excluding NGEU</b>			<b>855.78</b>	<b>283.14</b>	<b>33.09%</b>
<b>Total DG JRC</b>			<b>855.78</b>	<b>283.14</b>	<b>33.09 %</b>

\* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

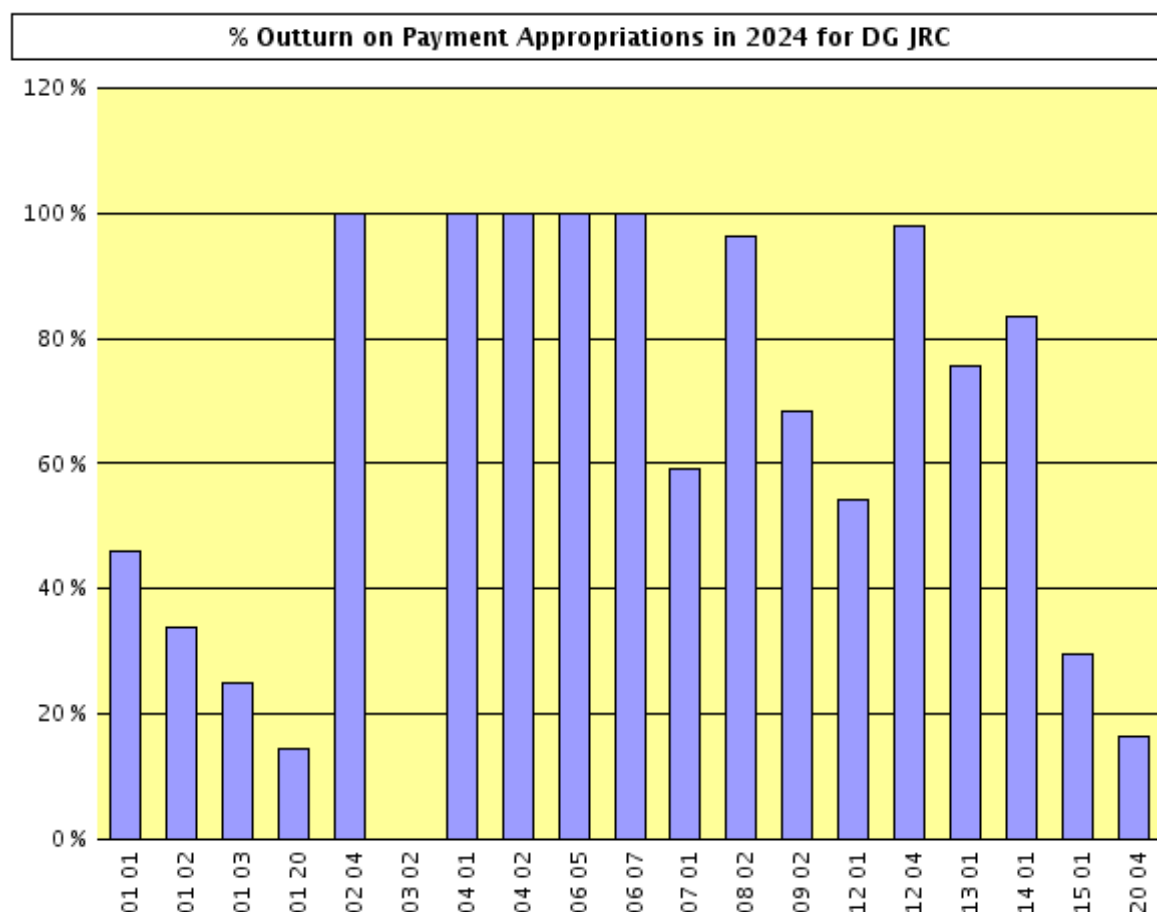


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	104.63	48.00	56.64	54.13%	17.89	74.53	69.51
	01 02	Horizon Europe	38.79	12.80	25.98	66.99%	8.57	34.55	55.77
	01 03	Euratom Research and Training Programme Pilot projects, preparatory actions, prerogatives and other actions	8.07	2.32	5.75	71.27%	2.18	7.93	9.61
	01 20		62.89	19.94	42.95	68.29%	8.65	51.60	47.59
Total Title 01			214.38	83.06	131.32	61.26%	37.29	168.61	182.48
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
02	02 04	Digital Europe Programme	0.00	0.00	0.00	0.00%	0.25	0.25	0.28
Total Title 02			0.00	0.00	0.00	0.00%	0.25	0.25	0.28
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC									

			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
03	03 02	Single Market Programme	0.00	0.00	0.00	0.00%	0.00	0.00	0.01
Total Title 03			0.00	0.00	0.00	0.00%	0.00	0.00	0.01
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
04	04 01	Support administrative expenditure of the 'Space' cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.08
	04 02	Union Space Programme	25.82	2.71	23.11	89.50%	4.99	28.10	22.09
Total Title 04			25.82	2.71	23.11	89.50%	4.99	28.10	22.17
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
06	06 05	Union Civil Protection Mechanism	4.70	2.91	1.79	38.10%	0.00	1.79	1.64

	06 07	Emergency support within the Union	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
<b>Total Title 06</b>			<b>4.70</b>	<b>2.91</b>	<b>1.79</b>	<b>38.10%</b>	<b>0.00</b>	<b>1.79</b>	<b>1.64</b>
<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC</b>									
			<b>Commitments to be settled</b>				<b>Commitments to be settled from financial years previous to 2023</b>	<b>Total of commitments to be settled at end of financial year 2024</b>	<b>Total of commitments to be settled at end of financial year 2023</b>
<b>Chapter</b>			<b>Commitments</b>	<b>Payments</b>	<b>RAL</b>	<b>% to be settled</b>			
			<b>1</b>	<b>2</b>	<b>3=1-2</b>	<b>4=1-2/1</b>	<b>5</b>	<b>6=3+5</b>	<b>7</b>
07	07 01	Support administrative expenditure of the "Investing in People, Social Cohesion and Values" cluster	0.77	0.16	0.61	79.17%	0.00	0.61	1.05
<b>Total Title 07</b>			<b>0.77</b>	<b>0.16</b>	<b>0.61</b>	<b>79.17%</b>	<b>0.00</b>	<b>0.61</b>	<b>1.05</b>
<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC</b>									
			<b>Commitments to be settled</b>				<b>Commitments to be settled from financial years previous to 2023</b>	<b>Total of commitments to be settled at end of financial year 2024</b>	<b>Total of commitments to be settled at end of financial year 2023</b>
<b>Chapter</b>			<b>Commitments</b>	<b>Payments</b>	<b>RAL</b>	<b>% to be settled</b>			
			<b>1</b>	<b>2</b>	<b>3=1-2</b>	<b>4=1-2/1</b>	<b>5</b>	<b>6=3+5</b>	<b>7</b>
08	08 02	European Agricultural Guarantee Fund (EAGF)	2.50	0.54	1.96	78.28%	0.11	2.06	1.91
<b>Total Title 08</b>			<b>2.50</b>	<b>0.54</b>	<b>1.96</b>	<b>78.28%</b>	<b>0.11</b>	<b>2.06</b>	<b>1.91</b>
<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC</b>									
			<b>Commitments to be settled</b>				<b>Commitments to be settled from financial years previous to 2023</b>	<b>Total of commitments to be settled at end of financial year 2024</b>	<b>Total of commitments to be settled at end of financial year 2023</b>

Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
09	09 02	Programme for the Environment and Climate Action (LIFE)	0.07	0.05	0.02	24.90%	1.07	1.08	1.09
<b>Total Title 09</b>			<b>0.07</b>	<b>0.05</b>	<b>0.02</b>	<b>24.90%</b>	<b>1.07</b>	<b>1.08</b>	<b>1.09</b>
<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC</b>									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
12	12 01	Support administrative expenditure of the "Security" cluster	2.37	0.78	1.59	66.94%	0.00	1.59	1.16
	12 04	Nuclear Safety and decommissioning, including for Bulgaria and Slovakia	42.08	9.48	32.60	77.47%	27.51	60.11	56.37
<b>Total Title 12</b>			<b>44.45</b>	<b>10.26</b>	<b>34.19</b>	<b>76.91%</b>	<b>27.51</b>	<b>61.70</b>	<b>57.53</b>
<b>TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC</b>									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
13	13 01	Support administrative expenditure of the "Security and Defence" cluster	0.07	0.01	0.06	81.41%	0.00	0.06	0.16

Total Title 13			0.07	0.01	0.06	81.41%	0.00	0.06	0.16
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
14	14 01	Support administrative expenditure of the 'External Action' cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.91
Total Title 14			0.00	0.00	0.00	0.00%	0.00	0.00	0.91
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
15	15 01	Support administrative expenditure of the "Pre-accession Assistance" cluster	0.55	0.18	0.37	67.78%	0.00	0.37	0.00
Total Title 15			0.55	0.18	0.37	67.78%	0.00	0.37	0.00
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC									
			Commitments to be settled				Commitments to be settled from financial years previous to 2023	Total of commitments to be settled at end of financial year 2024	Total of commitments to be settled at end of financial year 2023
Chapter			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7

20	20 04	Information and communication technology-related expenditure	0.66	0.02	0.64	96.92%	0.00	0.64	0.11
<b>Total Title 20</b>			<b>0.66</b>	<b>0.02</b>	<b>0.64</b>	<b>96.92%</b>	<b>0.00</b>	<b>0.64</b>	<b>0.11</b>
<b>Total Excluding NGEU</b>			<b>293.97</b>	<b>99.91</b>	<b>194.07</b>	<b>66.01%</b>	<b>71.20</b>	<b>265.27</b>	<b>269.33</b>
<b>Total for DG JRC</b>			<b>293.97</b>	<b>99.91</b>	<b>194.07</b>	<b>66.01 %</b>	<b>71.20</b>	<b>265.27</b>	<b>269.33</b>

Breakdown of Commitments Remaining to be Settled (in Mio EUR) in 2024 JRC

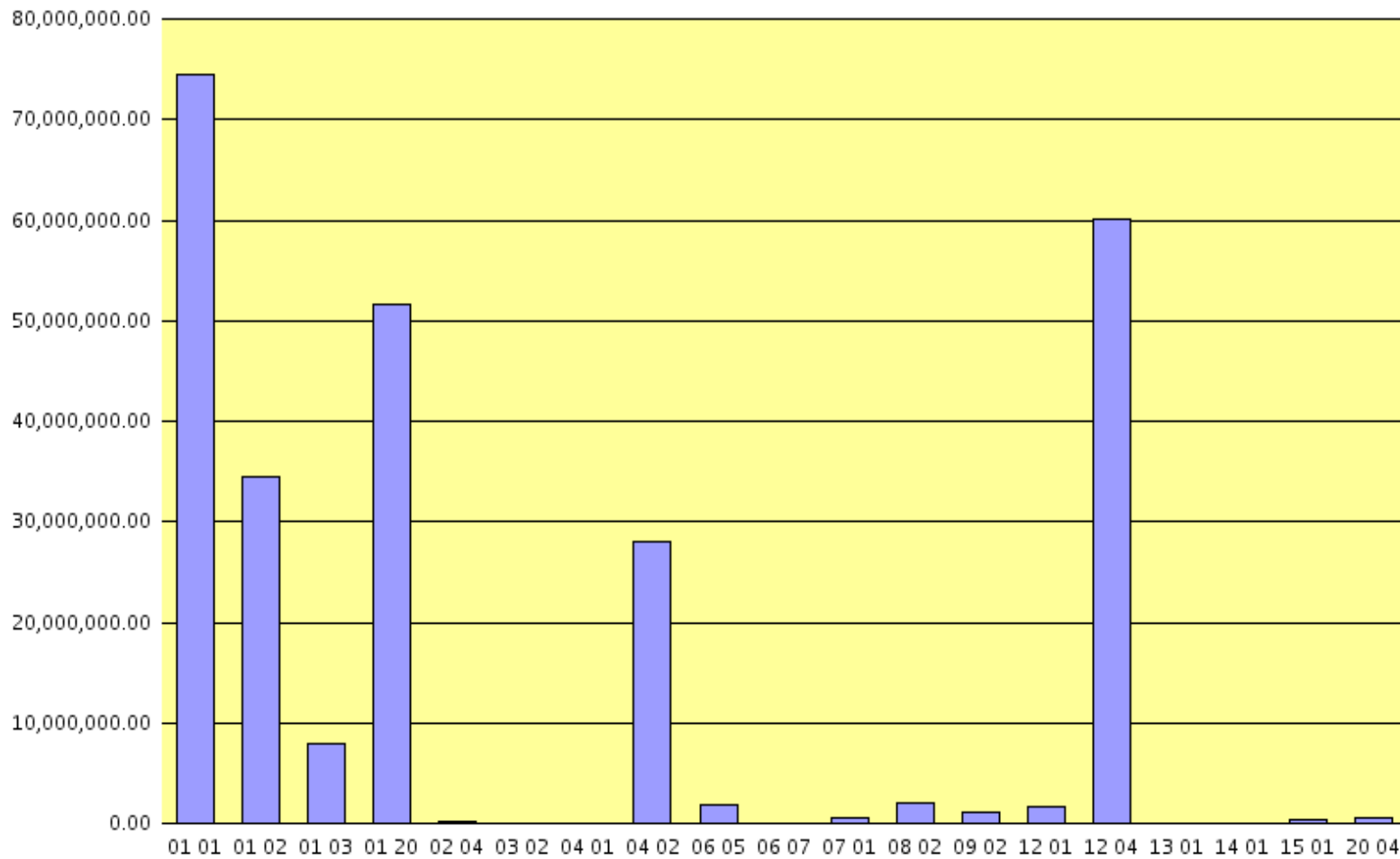




TABLE 4 : BALANCE SHEET for DG JRC

BALANCE SHEET	2024	2023
<b>A.I. NON CURRENT ASSETS</b>	<b>250,204,891.23</b>	<b>246,411,534.67</b>
A.I.1. Intangible Assets	33,149,342.49	23,160,009.49
A.I.2. Property, Plant and Equipment	217,037,632.48	223,233,652.44
A.I.6. Non-Cur Exch Receiv & Non-Ex Recover	17,916.26	17,872.74
<b>A.II. CURRENT ASSETS</b>	<b>-2,014,840,625.03</b>	<b>-1,828,491,038.40</b>
A.II.2. Current Pre-Financing	5,355,285.35	5,571,574.73
A.II.3. Curr Exch Receiv & Non-Ex Recoverable	-2,085,740,950.21	-1,893,820,138.13
A.II.4. Inventories	65,517,117.00	59,719,021.53
A.II.6. Cash and Cash Equivalents	27,922.83	38,503.47
<b>ASSETS</b>	<b>-1,764,635,733.80</b>	<b>-1,582,079,503.73</b>
<b>P.I. NON CURRENT LIABILITIES</b>	<b>-1,757,817,582.70</b>	<b>-1,733,346,463.70</b>
P.I.2. Non-Current Provisions	-1,757,817,582.70	-1,733,342,620.68
P.I.3. Non-Current Financial Liabilities	0.00	-3,843.02
<b>P.II. CURRENT LIABILITIES</b>	<b>-46,940,516.68</b>	<b>-45,294,307.29</b>
P.II.2. Current Provisions	-38,274,600.02	-34,357,723.22
P.II.3. Current Financial Liabilities	0.00	0.00
P.II.4. Current Payables	-8,653,005.47	-10,926,785.03
P.II.5. Current Accrued Charges & Defrd Incom	-12,911.19	-9,799.04
<b>LIABILITIES</b>	<b>-1,804,758,099.38</b>	<b>-1,778,640,770.99</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>-3,569,393,833.18</b>	<b>-3,360,720,274.72</b>
P.III.2. Accumulated Surplus/Deficit	5,876,758,714.34	5,698,746,866.39
Non-allocated central (surplus)/deficit*	-2,307,364,881.16	-2,338,026,591.67
<b>TOTAL DG JRC</b>	<b>0.00</b>	<b>0.00</b>

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.

The amount under A.II.3. Curr Exch Receiv & Non-Ex Recoverables is mainly related to intercompany accounts. This explains the unusual credit balance.

**TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG JRC**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2024</b>	<b>2023</b>
<b>II.1 REVENUES</b>	<b>-115,204,065.45</b>	<b>-110,110,539.18</b>
II.1.1. NON-EXCHANGE REVENUES	-8,996.71	-25,320.35
II.1.1.6. RECOVERY OF EXPENSES	-8,996.71	-25,320.35
II.1.2. EXCHANGE REVENUES	-115,195,068.74	-110,085,218.83
II.1.2.2. OTHER EXCHANGE REVENUE	-115,195,068.74	-110,085,218.83
<b>II.2. EXPENSES</b>	<b>316,003,587.72</b>	<b>288,245,608.41</b>
II.2. EXPENSES	316,003,587.72	288,245,608.41
II.2.11. OTHER EXPENSES	184,012,189.08	163,022,907.24
II.2.2. EXP IMPL BY COMMISS&EX.AGENC	135,150,938.52	121,885,347.71
II.2.6. STAFF AND PENSION COSTS	-3,189,842.56	3,333,687.74
II.2.8. FINANCE COSTS	30,302.68	3,665.72
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>200,799,522.27</b>	<b>178,135,069.23</b>

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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 5bis : OFF BALANCE SHEET for  
DG JRC**

<b>OFF BALANCE</b>	<b>2024</b>	<b>2023</b>
OB.1. Contingent Assets	6,613,237.62	7,012,544.73
GR for other		0.00
GR for performance	5,147,128.02	5,236,435.13
GR for pre-financing	1,466,109.60	1,776,109.60
OB.2. Contingent Liabilities	-2,800,000.00	-2,800,000.00
OB.2.7. CL Legal cases OTHER	-2,800,000.00	-2,800,000.00
OB.3. Other Significant Disclosures	-8,048,105.40	-7,808,996.22
OB.3.3.7. Other contractual commitments	-8,040,083.40	-7,708,396.91
OB.3.5. Operating lease commitments	-8,022.00	-100,599.31
OB.4. Balancing Accounts	4,234,867.78	3,596,451.49
OB.4. Balancing Accounts	4,234,867.78	3,596,451.49
<b>OFF BALANCE</b>	<b>0.00</b>	<b>0.00</b>

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 6: PAYMENT TIMES**

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
30	17,962	17,072	95.05 %	15.42	890	4.95 %	47.05	11,215,627.50	4. %
60	363	359	98.90 %	26.72	4	1.10 %	202.75	65,877.48	0. %
90	7	7	100.00 %	65.57				0.00	0. %

Total Number of Payments	18,332	17,438	95.12 %		894	4.88 %		11281504.98	4. %
Average Net Payment Time	17.23303513			15.67			47.75		
Average Gross Payment Time	19.83733362			18.136942			53.00447		

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
0	37	1,303	7.11 %	18,332	30,797,041.32	10.67 %	288,664,229.75

**TABLE 7 : SITUATION ON REVENUE AND INCOME in 2024 for DG JRC**

Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	7=3-6
30	Revenue from staff	57,464,135.18		57,464,135.18	57,464,135.18		57,464,135.18	0.00
31	Revenue linked to property	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.00
42	Fines and penalties	19,932.92	0.00	19,932.92	10,000.00	0.00	10,000.00	9,932.92
60	Single market, innovation and digital	99,045,679.54	4,910,074.13	103,955,753.67	98,489,289.69	4,908,974.13	103,398,263.82	557,489.85
64	Security and defence	13,538.41	2,900.00	16,438.41	13,538.41	2,900.00	16,438.41	0.00
66	Other contributions and refunds	1,629,438.92	452,347.90	2,081,786.82	1,582,372.13	360,909.44	1,943,281.57	138,505.25
67	Completion for outstanding recovery orders prior to 2021	9,905,887.77	702,677.59	10,608,565.36	9,853,491.44	691,948.92	10,545,440.36	63,125.00
Total DG JRC		168,090,612.74	6,067,999.62	174,158,612.36	167,424,826.85	5,964,732.49	173,389,559.34	769,053.02

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

<b>EX-ANTE CONTROLS BY TRANSACTION</b>	<b>Irregularity</b>	<b>Total ex-ante amounts</b>
NON ELIGIBLE IN COST CLAIMS		
CREDIT NOTES	60,350.00	<b>60,350.00</b>
RECOVERY ORDERS ON PRE-FINANCING		
<b>Sub-Total</b>	<b>60,350.00</b>	<b>60,350.00</b>

<b>EX-POST CONTROLS BY TRANSACTION</b>	<b>Irregularity</b>	<b>Total ex-post amounts</b>
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING		
INCOME LINES IN INVOICES		
<b>Sub-Total</b>		

<b>GRAND TOTAL (EX-ANTE + EX-POST)</b>	<b>60,350.00</b>	<b>60,350.00</b>
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TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2024 for DG JRC

	Number at 1/1/2024 1	Number at 12/31/2024	Evolution	Open Amount (Eur) at 1/1/2024 1	Open Amount (Eur) at 12/31/2024	Evolution
2010	1		-100.00 %	728.67		-100.00 %
2019	1	1	0.00 %	10,000.00	10,000.00	0.00 %
2021	1	1	0.00 %	550.00	550.00	0.00 %
2022	3	1	-66.67 %	127,288.28	550.00	-99.57 %
2023	31	2	-93.55 %	5,653,332.67	91,438.46	-98.38 %
2024		17			666,514.56	
	37	22	-40.54 %	5,791,899.62	769,053.02	-86.72 %

TABLE 10 :Recovery Order Waivers &gt;= 60 000 € in 2024 for DG JRC

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
--------------------	-----------------------	-----------------------------	------------------------	------------------------	----------

Total DG JRC	
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Number of RO waivers	
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There are 1 waivers below 60 000 € for a total amount of -728.67

TABLE 11 : Negotiated Procedures in 2024 for DG JRC

The procedures are presented in the Annual Management and Performance Report of 2024

TABLE 12 : Summary of Procedures in 2024 for DG JRC

The procedures are presented in the Annual Management and Performance Report of 2024

**TABLE 13 : BUILDING CONTRACTS in 2024 for DG JRC**

None

**TABLE 14 : CONTRACTS DECLARED SECRET in 2024 for DG JRC**

None

**TABLE 15 : FPA duration exceeds 4 years - DG JRC**

None

**TABLE 16 : Commitments co-delegation type 3 in 2024 for DG JRC**

None



### **Annex 3 Financial Reports - for EDF - Financial Year 2024 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 2024	%
		1		2		3=2/1
11	11			0.62		
				<b>0.62</b>		

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 2024	%
				1		2		3=2/1
11	11	Cotonou	Intra-ACP allocations			0.62		
Total						0.62		

TABLE 1: 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 2024	%
		1		2		3=2/1
11	11			0.62		
				<b>0.62</b>		

TABLE 1: 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 2024	%
				1		2		3=2/1
11	11	Cotonou	Intra-ACP allocations			0.62		
						<b>0.62</b>		

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (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
		<b>-0.00</b>			<b>-0.00</b>				<b>-0.00</b>

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2024 (in Mio €) for DG JRC											
EDF N°	Fund Source	Agreement	Instrument	Commitments	Contracted	Payments	% to be settled	to be settled at end 2024	to be settled at end 2023	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%
				<b>0.62</b>	<b>0.62</b>	<b>0.62</b>	<b>100.00%</b>	<b>0.00</b>	<b>-0.00</b>	<b>0.00</b>	<b>0.00%</b>

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

**TABLE 4 : BALANCE SHEET for EDF**

<b>BALANCE SHEET</b>	<b>2024</b>	<b>2023</b>
<b>A.I. NON CURRENT ASSETS</b>	<b>821,499,150.36</b>	<b>882,694,810.95</b>
A.I.4. Non-Current Financial Assets	127,537,665.77	86,724,577.36
A.I.5. Non-Current Pre-Financing	500,223,120.19	574,147,568.58
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	193,738,364.40	221,822,665.01
<b>A.II. CURRENT ASSETS</b>	<b>1,194,125,763.85</b>	<b>1,583,342,101.53</b>
A.II.1. Current Financial Assets	4,877,307.75	3,422,932.45
A.II.2. Current Pre-Financing	741,879,410.90	954,502,693.14
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	36,623,193.17	24,195,425.39
A.II.6. Cash and Cash Equivalents	410,745,852.03	601,221,050.55
<b>ASSETS</b>	<b>2,015,624,914.21</b>	<b>2,466,036,912.48</b>
<b>P.I. NON CURRENT LIABILITIES</b>	<b>-574,692.79</b>	<b>-5,382,976.31</b>
P.I.2. Non-Current Provisions	-0.08	-2,624,989.78
P.I.3. Non-Current Financial Liabilities	-574,692.71	-2,757,986.53
<b>P.III. NET ASSETS/LIABILITIES</b>	<b>-2,223,272,771.12</b>	<b>-3,334,926,380.52</b>
P.III.1. Reserves	-57,956,236,022.04	-56,818,536,022.04
P.III.2. Accumulated Surplus / Deficit	55,732,963,250.92	53,483,609,641.52
<b>P.II. CURRENT LIABILITIES</b>	<b>-1,031,869,800.67</b>	<b>-1,375,049,667.73</b>
P.II.2. Current Provisions	-2,157,706.14	-0.03
P.II.4. Current Payables	-255,559,237.31	-391,332,639.33
P.II.5. Current Accrued Charges & Defrd Income	-774,152,857.22	-983,717,028.37
<b>LIABILITIES</b>	<b>-3,255,717,264.58</b>	<b>-4,715,359,024.56</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>-1,240,092,350.37</b>	<b>-2,249,322,112.08</b>
Non-allocated central (surplus)/deficit*	1,240,092,350.37	2249322112
<b>TOTAL EDF</b>	<b>0.00</b>	<b>0.00</b>

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**

<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>2024</b>	<b>2023</b>
<b>II.1 REVENUES</b>	<b>-131,019,800.77</b>	<b>-65,388,743.17</b>
II.1.1. NON-EXCHANGE REVENUES	-41,386,490.50	-13,806,671.86
II.1.1.5. RECOVERY OF EXPENSES	-41,386,490.50	-13,806,671.86
II.1.2. EXCHANGE REVENUES	-89,633,310.27	-51,582,071.31
II.1.2.1. FINANCIAL INCOME	-18,639,357.27	-8,935,221.25
II.1.2.2. OTHER EXCHANGE REVENUE	-70,993,953.00	-42,646,850.06
<b>II.2. EXPENSES</b>	<b>1,371,112,151.69</b>	<b>2,314,710,857.43</b>
II.2.1. EXPENSES	1,371,112,151.69	2,314,710,857.43
II.2.1.11 OTHER EXPENSES	109,936,547.08	115,928,478.33
II.2.1.5 EXP IMPLM BY OTHER ENTITIES (IM)	3,904,120.40	2,676,756.46
II.2.1.6 EXP IMPLEMENTED BY EDF	1,254,045,214.74	2,189,131,781.48
II.2.1.9 FINANCE COSTS	3,226,269.47	6,973,841.16
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>1,240,092,350.92</b>	<b>2,249,322,114.26</b>

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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.

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	2024	2023
OB.1. Contingent Assets	19,022,862.81	32,932,357.01
GR for Financial Instruments	0.00	-0.00
GR for performance	274,142.41	442,792.51
GR for pre-financing	18,748,720.40	31,893,169.80
OB.1.34. CA Other		596,394.70
OB.2. Contingent Liabilities	-6,994,960.16	-34,801,957.27
OB.2.1. CL Guarantees given		-27,806,997.11
OB.2.6. CL Other	0.00	0.00
OB.2.7. CL Amounts relating to legal cases	-6,994,960.16	-6,994,960.16
OB.3. Other Significant Disclosures	0.00	-3,448,731,572.82
OB.3.2. Comm against app. not yet consumed	0.00	-3,448,731,572.82
OB.4. Balancing Accounts	-11,997,108.95	3,450,601,173.07
OB.4. Balancing Accounts	-11,997,108.95	3,450,601,173.07
<b>OFF BALANCE</b>	<b>30,793.70</b>	<b>-0.01</b>

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	2024	2023
OB.1. Contingent Assets	19,776,352.40	32,932,357.01
GR for Financial Instruments	0.00	-0.00
GR for performance	274,142.41	442,792.51
GR for pre-financing	18,748,720.40	31,893,169.80
OB.1.34. CA Other	753,489.59	596,394.70
OB.2. Contingent Liabilities	-32,733,067.14	-34,801,957.27
OB.2.1. CL Guarantees given	-25,853,756.98	-27,806,997.11
OB.2.6. CL Other	0.00	0.00
OB.2.7. CL Amounts relating to legal cases	-6,879,310.16	-6,994,960.16
OB.3. Other Significant Disclosures	-2,701,350,451.22	-3,448,731,572.82
OB.3.2. Comm against app. not yet consumed	-2,701,350,451.22	-3,448,731,572.82
OB.4. Balancing Accounts	2,714,307,165.96	3,450,601,173.07
OB.4. Balancing Accounts	2,714,307,165.96	3,450,601,173.07
<b>OFF BALANCE</b>	<b>-0.00</b>	<b>-0.01</b>

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 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 2024 for FEDF**

Revenue Type	RO created during 2024			RO created before 2024			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	17.80	2.01	15.79	39.58	0.01	39.57	57.38	2.03	55.35
Revenue Decreasing Consumption	54.65	47.20	7.46	34.40	17.17	17.23	89.05	64.36	24.69
Uncalled Capital - DE	204.33	133.77	70.56	296.59	111.37	185.22	500.91	245.14	255.78
Uncalled Capital - SI	2.25	1.46	0.79	3.26	1.23	2.02	5.50	2.69	2.81
Uncalled Capital - SP	78.96	51.56	27.40	114.57	43.17	71.39	193.52	94.73	98.79
Uncalled Capital - FIN	15.00	9.81	5.19	21.77	8.18	13.58	36.76	17.99	18.77
Uncalled Capital - LV	1.16	0.75	0.41	1.68	0.64	1.05	2.84	1.39	1.45
Uncalled Capital - CY	1.12	1.12	0.00	1.62	0.61	1.00	2.73	1.73	1.00
Interest on prefinancement	5.65	0.41	5.24	7.85	0.00	7.85	13.50	0.41	13.09
Interest EIB				0.00		0.00	0.00		0.00
Uncalled Capital - PT	11.91	11.91	0.00	17.28	6.51	10.77	29.18	18.41	10.77
Uncalled Capital - NL	47.44	31.05	16.39	68.86	25.87	42.99	116.30	56.91	59.38
Uncalled Capital - SK	3.76	2.45	1.32	5.45	2.07	3.39	9.22	4.51	4.70
Contribution cofinancement - IT				0.00		0.00	0.00		0.00
Uncalled Capital - SE	29.22	19.10	10.11	42.40	15.95	26.45	71.62	35.06	36.57
Uncalled Capital - FR	176.60	115.78	60.81	256.39	96.07	160.31	432.98	211.86	221.13
Uncalled Capital - LU	2.53	1.66	0.87	3.68	1.38	2.30	6.21	3.04	3.17
COF-Payable-Canada				0.00		0.00	0.00		0.00
Uncalled Capital - BE	32.25	21.12	11.13	-851.22	17.57	-868.79	-818.98	38.69	-857.66
Uncalled Capital - RO	7.18	4.67	2.51	10.41	3.95	6.46	17.59	8.62	8.98
Bank Interests to allocate	-6.82	0.00	-6.82	-6.92	0.00	-6.92	-13.74	0.00	-13.74
To allow regularisation of open items by DG DEVCO				-2.82	0.00	-2.82	-2.82	0.00	-2.82
Uncalled Capital - BG	2.19	1.42	0.76	1.20	1.20	0.00	3.39	2.62	0.76
Uncalled Capital - AT	23.81	15.58	8.22	34.56	12.98	21.58	58.37	28.56	29.80
Virements à reimputer				-0.41		-0.41	-0.41		-0.41



Uncalled Capital - DK	19.67	12.87	6.80	28.55	10.73	17.82	48.22	23.60	24.62
Uncalled Capital - IT	124.51	81.45	43.07	180.71	67.94	112.77	305.22	149.38	155.84
Uncalled Capital - EE	0.86	0.86	0.00	0.78		0.78	1.64	0.86	0.78
Uncalled Capital - LT	1.81	1.81	0.00	2.62	0.99	1.63	4.43	2.80	1.63
Uncalled Capital - IE	9.36	6.11	3.25	13.58	5.12	8.46	22.94	11.23	11.71
COF-Payable-LU				0.00		0.00	0.00		0.00
Uncalled Capital - PL	20.07	13.05	7.03	29.11	11.04	18.07	49.18	24.09	25.09
Bank interests Stabex to allocate				-0.76		-0.76	-0.76		-0.76
Uncalled Capital - MT	0.38	0.25	0.13	0.55	0.21	0.34	0.93	0.46	0.48
COF-Payable-SE	1.91	1.91	0.00	0.00		0.00	1.91	1.91	0.00
Default Interest on Claims	-0.41	-0.41	0.00	-4.09		-4.09	-4.50	-0.41	-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	6.15	6.15	0.00	8.91	3.38	5.53	15.06	9.53	5.53
Interest on late payments Contribution				1.78		1.78	1.78		1.78
Uncalled Capital - GR	14.99	9.80	5.20	21.76	8.19	13.57	36.75	17.99	18.76
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	0.88	0.88	0.00	0.00		0.00	0.88	0.88	0.00
Uncalled Capital - CZ	7.97	5.18	2.79	11.56	4.39	7.18	19.54	9.57	9.97
COF-Payable-DK				0.00		0.00	0.00		0.00
Uncalled Capital - UK	89.99	89.99	0.00	132.11		132.11	222.09	89.99	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	2.25	1.46	0.79	3.27	1.24	2.03	5.52	2.70	2.81
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	1.58	0.00	1.58	2.49		2.49	4.07	0.00	4.07
COF-Payable-CZ				0.00		0.00	0.00		0.00
COF-Payable-DE	1.83	1.83	0.00	0.00		0.00	1.83	1.83	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)				-8.49	0.00	-8.49	-8.49	0.00	-8.49
EX Diff/Ajustement Realised (losses)				5.06		5.06	5.06		5.06
Manual liaison account EEAS/FEDF	1.02	1.02	0.00	0.00		0.00	1.02	1.02	0.00
FI Reflows from financial instr and budgetary guar	0.24	0.24	0.00	0.00		0.00	0.24	0.24	0.00
<b>Total DG FEDF</b>	<b>1,016.04</b>	<b>707.27</b>	<b>308.76</b>	<b>534.91</b>	<b>479.16</b>	<b>55.75</b>	<b>1,550.95</b>	<b>1,186.43</b>	<b>364.51</b>

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

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

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

<b>GRAND TOTAL (EX-ANTE + EX-POST)</b>		
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**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2024 for EDF for DG JRC**

	Number at 01/01/202	Number at 31/12/2024	Evolution	Open Amount (Eur) at 01/01/202	Open Amount (Eur) at 31/12/2024	Evolution

**TABLE 10 :Recovery Order Waivers >= 60 000 € in 2024 for EDF DG JRC**

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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**Total DG JRC**

**Number of RO waivers**

There are no waivers below 60 000 €

## ANNEX 4: Financial scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2024, 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)<sup>7</sup>:

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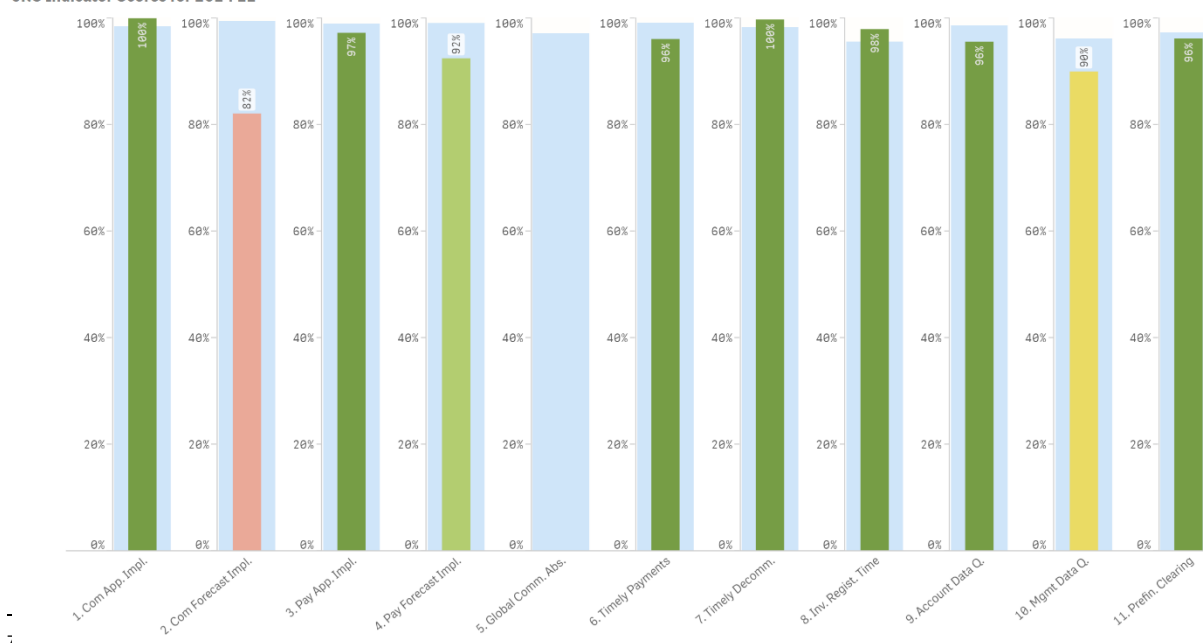
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 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.

JRC Indicator Scores for 2024 12



For each indicator the light blue bar denotes the EC Score.

Annex.

Indicator	Objective	Comment <sup>8</sup>	JRC Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	The Commitment forecast implementation indicator correctly shows a lower value because, unlike the consumption indicator, it takes into account multiannual fund sources in addition to the annual fund sources. The JRC uses a large component of multiannual fund sources for its budget, which are carried over to the following budgets. Therefore, this value should not be compared with the actual level of consumption, which only considers annual credits	82%	99%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		97%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		92%	99%
5. Global Commitment Absorption <sup>9</sup>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG JRC in 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	Performance has improved compared to 2023 (94%); after the first month 70% due to the ABAC closure for the carry-forward exercise, JRC monthly performed always above 94%.	96%	99%
7. Timely Decommittments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		100%	98%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		98%	96%
9. Accounting Data Quality	Ensure the good data quality of ABAC		96%	99%

<sup>8</sup> 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%.

<sup>9</sup> 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.

	transactions with the focus on fields having a primary impact on the accounts			
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		90%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit		96%	100%

ANNEX 4 : Financial Scorecard – EDF

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2024, 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)<sup>10</sup>:

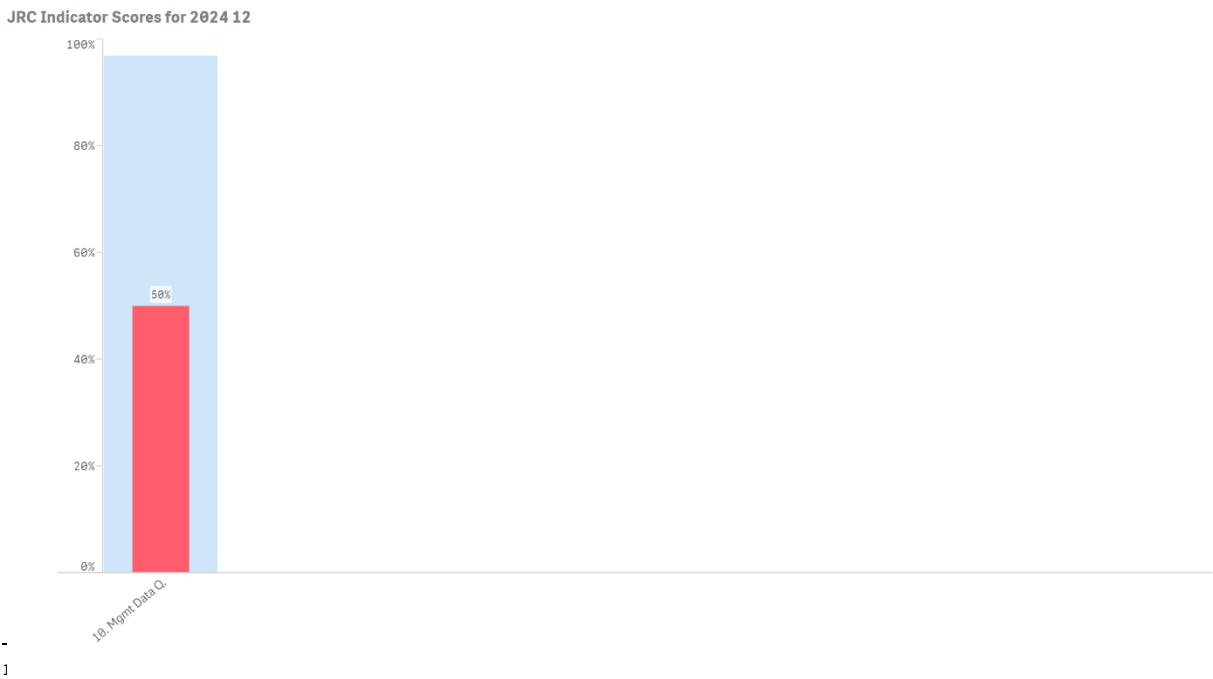
<div><div>- Commitment Appropriations (CA) Implementation</div><div>- CA Forecast Implementation</div><div>- Payment Appropriations (PA) Implementation</div><div>- PA Forecast Implementation</div><div>- Global Commitment Absorption</div></div>	<div><div>- Timely Payments</div><div>- Timely Decommitments</div><div>- Invoice Registration Time</div><div>- Accounting Data Quality</div><div>- Management Data Quality</div><div>- Timely Invoice PF Clearing</div></div>
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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.



For each indicator the light blue bar denotes the EC Score.  
Not available in the central financial system, the indicator is not calculated (i.e. displayed as -), in this Annex.



Indicator	Objective	Comment <sup>11</sup>	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 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	-
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 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	-
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 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	-
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 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	-
5. Global Commitment Absorption <sup>12</sup>	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG JRC in 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	95%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	The indicator is not applicable for DG JRC in 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	96%
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 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	90%
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 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having	The indicator is not applicable for DG JRC in 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	99%

<sup>11</sup> 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%.

<sup>12</sup> 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.

	a primary impact on the accounts			
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	<p>The score for EDF is due to the data quality rule for the closure of legal commitments.</p> <p>In 2024 JRC under EDF had 2 Legal commitments, out of which 1 to be closed.</p>	50%	97%
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 2024 due to the lack of underlying transactions recorded by DG JRC in 2024.	-	100%

## ANNEX 5: Materiality criteria

Since 2019 <sup>(13)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a Department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the 'de minimis' threshold applies this year are reported in annex 9.

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.

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<sup>(13)</sup> Agreement of the Corporate Management Board of 30/4/2019.  
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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 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.

## **1. 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 485 million. Around 59% 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 <sup>(14)</sup>, 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.

## **2. 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

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<sup>(14)</sup> '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'

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 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.

### **3. 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 IAS and the ECA. 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

#### 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)	<b>Coverage:</b> 100 % of the forecast procurements > EUR 15 000	Effectiveness: <u>Benefits:</u> Rejection of unjustified purchases, avoidance of litigation and compliance with Financial Regulation and Procurement rules
	Note to AO(S)D on justification (economic, operation) for launching a procurement process	<b>Coverage:</b> 100% of the forecast procurements	Efficiency: Number of procedures closed during the year: 269
	Preparation of detailed procurement planning and regular follow-up via PPMT	<b>Coverage:</b> 100 % of the forecast procurements > EUR 15 000	Average cost per tender: Cost of control on procurement (EUR 4 468 030 / number of procedures closed during the year (269) = EUR <b>16 610</b>
	Continuous monitoring during the call for tender procedure for successful award of the contract and close monitoring of contract execution.	<b>Coverage:</b> 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 (EUR <b>4 468 030</b> ) / Total contract value (EUR <b>307 173 311</b> ) = <b>1.45 %</b>



## 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)	<b>Coverage:</b> 100 % of the specifications are scrutinised  <b>Depth:</b> 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
	Additional controls namely by procurement staff above the financial threshold of EUR 15 000	Coverage: 100 % of procedures > EUR 15 000	Efficiency: Number of procedures closed during the year: <b>269</b>
	Public Procurement Advisory Group (PPAG) – <i>ex ante</i> control	<b>Coverage:</b> Threshold (100 % > EUR 500 000 and 100 % of negotiated > EUR 60 000) and random sampling (others > EUR 60 000 < EUR 500 000)  <b>Depth:</b> Depends on the sensitivity Risk based approach focused in particular on the selection criteria	Average cost per tender: Cost of control on procurement (EUR <b>4 468 030</b> ) / number of procedures closed during the year ( <b>269</b> ) = EUR <b>16 610</b>  Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement (EUR <b>4 468 030</b> ) / <b>Total</b> contract value (EUR <b>307 173 311</b> ) = <b>1.45 %</b>



## 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	<b>Coverage:</b> 100 % of the offers analysed  <b>Depth:</b> all documents transmitted	Effectiveness: <u>Benefits:</u> Rejection of unjustified purchases, avoidance of litigation and compliance with Financial Regulation and procurement rules
	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)  <b>Depth:</b> In terms of justification of the draft award decision	Efficiency: Number of procedures closed during the year: <b>269</b>
	Opening and evaluation committees' declaration of absence of conflict of interest and confidentiality	<b>Coverage:</b> 100 % of the members of the opening and the evaluation committees	Average cost per tender: Cost of control on procurement (EUR <b>4 468 030</b> ) / number of procedures closed during the year (269) = EUR <b>16 610</b>  Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement (EUR <b>4 468 030</b> )) / Total contract value (EUR <b>307 173 311</b> ) = <b>1.45 %</b>
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	<b>Coverage:</b> 100 % checked	Effectiveness: <u>Benefits:</u> avoid contracting with 'excluded' suppliers that would not be able to fulfil the contract requirements
	Exclusion criteria documented	<b>Coverage:</b> 100 % checked  Depth: required documents provided are consistent	Efficiency:

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
	Public Procurement Advisory Group <i>ex ante</i> control	<p><b>Coverage:</b> Threshold (100 % <math>\geq</math> EUR 500 000 and 100 % of negotiated &gt; EUR 60 000) and random sampling (others &gt; EUR 60 000 &lt; EUR 500 000)</p> <p>Depth: Depends on the sensitivity risk-based approach focused in particular on the selection criteria</p>	<p>Number of procedures closed during the year: <b>269</b></p> <p>Average cost per tender: Cost of control on procurement (EUR <b>4 468 030</b>) / number of procedures closed during the year (269) = EUR <b>16 610</b></p> <p>Economy (costs): Estimation of cost of operational and financial staff involved Cost of control on procurement (EUR <b>4 468 030</b>) / Total contract value (EUR <b>307 173 311</b>) = <b>1.45 %</b></p>

## 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><b>Coverage:</b> 100 % monitored</p> <p><b>Depth:</b> Follow-up of the deadlines and the deliverables mentioned in the contract</p>	<p><b>Effectiveness:</b> <u>Benefits:</u> Detect error before payment, sound financial management and respect of contractual provisions</p> <p><b>Efficiency:</b> Average cost per payment and cost over annual amount disbursed: (EUR 5 460 977) / number of financial transactions (22 768) = EUR 240</p> <p><b>Economy (costs):</b> Estimation of cost of operational and financial staff involved Cost of control on the financial circuit: EUR 5 460 977) / value of payment executed (EUR 283 144 000) = 1.93 %</p>
Amount paid is disconnected from the quality and the timing of the deliverables	Conform to the fact	<b>Coverage:</b> 100 % of transactions	<p><b>Effectiveness:</b> <u>Benefits:</u> avoid paying undue amounts</p> <p><b>Efficiency:</b> Average cost per payment and cost over annual amount disbursed: (EUR 5 460 977) / number of financial transactions (22 768) = EUR 240</p> <p><b>Economy (costs):</b> Estimation of cost of operational and financial staff involved Cost of control on the financial circuit: EUR 5 460 977) / value of payment executed (EUR 283 144 000) = 1.93 %</p>
	Financial circuit: all steps financial and operational	<p><b>Coverage:</b> 100 % controlled</p> <p><b>Depth:</b> check of all required documents in the contract</p>	
	Signature at higher senior management level for amounts > EUR 139 000	<p><b>Coverage:</b> 100 % of transactions &gt; EUR 139 000</p> <p><b>Depth:</b> The depth depends on the risk criteria</p>	
	Sensitive functions	<b>Coverage:</b> 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	<b>Coverage:</b> 100 % of transactions	<p><b>Effectiveness:</b> <u>Benefits:</u> Sound financial management and respect of contractual provisions</p> <p><b>Efficiency:</b> Average cost per payment and cost over annual amount disbursed:(EUR5 460 977) / number of financial transactions (<b>22 768</b>) = <b>EUR 240</b></p> <p><b>Economy (costs):</b> Estimation of cost of operational and financial staff involved Cost of control on the financial circuit: <b>EUR 5 460 977</b>) / value of payment executed (<b>EUR 283 144 000</b>) = <b>1.93 %</b></p>
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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	<p><b>Coverage:</b> Risk-based percentage or financial controllers check each other's work once a year</p> <p><b>Depth:</b> Review of the procedures implemented (procurement and financial transactions)</p>	<p><b>Effectiveness:</b> Detected error rate from <i>ex post</i> controls: value of error(s) / total value of payments checked</p> <p><b>Benefits:</b> Irregular payments detected, issues are followed and addressed and improvement of processes and procedures</p>
	Whistle blowing (after yearly reporting of awarded contractors)	<b>Coverage:</b> Potentially 100 %	
Management of the procurement is not improved in general	Review of <i>ex post</i> results	<p><b>Coverage:</b> 100 % at least once a year</p> <p><b>Depth:</b> 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</p>	<p><b>Economy (costs):</b> Estimation of cost of staff involved mainly linked to <i>ex post</i> controls</p> <p>Costs <i>ex post</i> controls / total value of transactions checked by <i>ex post</i> controls</p>

	Review of exception reporting	<b>Coverage:</b> 100 % at least once a year <b>Depth:</b> Look for any weakness in the procedures (procurement and financial transactions)	EUR <b>101 265.45</b> / EUR <b>33 738 649.02</b> = <b>0.30%</b>  Costs <i>ex post</i> controls / total number of transactions checked by <i>ex post</i> controls  EUR <b>101 265.45</b> / <b>185</b> = EUR <b>547</b>
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## 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><b>Coverage:</b> 100 % (risk assessment and project check list for all projects proposals).</p> <p><b>Depth:</b> All documents transmitted</p>	<p><b>Effectiveness</b>  <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: <b>26%</b></p> <p><b>Economy (costs):</b>  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: <b>0.06 %</b></p> <p>Cost of control on competitive project proposals / Number of proposals selected during the year: <b>222.EUR per project</b> (all proposals past management review)</p>
	For all competitive project proposals – high level management review and hierarchical validation	<p><b>Coverage:</b> 100 % (all competitive project proposals).</p> <p><b>Depth:</b> May be determined by the amount and/or the impact on the objectives of the JRC if it goes wrong</p>	<p><b>Effectiveness</b> <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><b>Efficiency:</b> Estimated time taken by each actor in the management review procedure.</p> <p><b>Economy (costs):</b> Total cost of control of high-level management review / Total competitive project proposal: <b>0.04 %</b></p> <p>Cost of control on competitive project proposals / Number of proposals selected during the year : <b>166EUR per project</b> (all proposals past management review)</p>
Financial loss due to underestimation of cost of deliverables	Approval of Cost Evaluation Form by Head of Unit.	<p><b>Coverage:</b> 100 % (All cost evaluation forms authorised by the Unit Head)</p>	<p><b>Effectiveness</b> <u>Benefit:</u> Reduced risk of financial loss due to overspending on competitive contracts</p> <p><b>Economy (costs):</b> 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: <b>0.01 %</b></p>

			Cost of control for Cost Evaluation Forms/Number of competitive project proposal: <b>55 EUR per project</b>
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><b>Coverage:</b> 100 % check of receipt of TPW up-front payments and subject to 70% up-front payment guideline.</p>	<p><b>Effectiveness</b></p> <p>Rate of default (if any) on TPW contracts: 0</p> <p><u>Benefit:</u> reduced risk from third party default</p> <p><b>Efficiency</b></p> <p>Estimated time taken by financial officers to request and monitor TPW up-front payment against project value</p> <p><b>Economy (costs):</b></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: <b>0.02 %</b></p> <p>Cost of control for up-front payment/Number of TPW contractual project proposal: <b>111 EUR per project</b></p>

## 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.	<b>Coverage:</b> 100 % (all contracts reviewed at the level of the competitive financial officers).	<p><b>Effectiveness</b></p> <p><u>Benefit:</u> The JRC is not exposed to any additional liability</p> <p><b>Economy (costs):</b></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: <b>0.03 %</b></p> <p>Cost of controls for contract checking / Number of contracts signed: <b>EUR 111</b></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><b>Coverage:</b> 100 % as all FOR are checked, verified and authorised (Financial Circuits).</p> <p><b>Depth:</b> The depth depends on the risk criteria</p>	<p><b>Effectiveness</b> <u>Benefit:</u> Elimination of errors on FOR, respect of financial circuits.</p> <p><b>Efficiency</b> Estimated time of staff involved, (FIA; FVA &amp; AOS).</p> <p><b>Economy (costs):</b> Cost of control for FOR checking/ Total value of FORs signed: <b>0.06 %</b></p> <p>Cost of control for FOR checking/ number of FORs: <b>EUR 166.8</b></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><b>Coverage:</b> 100 % (all ROs are checked, verified and authorised). – Financial circuits</p> <p><b>Depth:</b> The depth depends on the risk criteria</p>	<p><b>Effectiveness</b> <b>Benefit:</b> Correct billing of customers, sound financial management and respect of contractual provisions.</p> <p><b>Efficiency</b> Time taken by, FIA, FVA and AOS to verify ROs against the total value of ROs issued.</p> <p><b>Economy (costs):</b> 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: <b>0.07 %</b></p> <p>Cost of control for RO checking/ number of ROs: <b>EUR 166.8</b></p>
	<p>Independent audits are systematically carried out For Framework Programme (FP) contracts with a reimbursable value &gt; EUR 325 000</p>	<p><b>Coverage:</b> Independent audits of FP contracts with a reimbursable value &gt; EUR 325 000</p> <p>Depth: The depth depends on the risk criteria</p>	<p><b>Effectiveness</b> <u>Benefit:</u> reduced risk of errors for contracts with a reimbursable value &gt; EUR 325 000, system improvements and compliance with FP provisions.</p> <p><b>Efficiency</b> Time to provide audit certificate</p> <p><b>Economy (costs)</b> Costs of audits / Total value of contractual projects audited: <b>0.21 %</b></p>
<p>Risk of late interest payments and discontinuity of business because contractor fails to deliver due to delayed payments.</p>	<p>Close monitoring of every step in the revenue process, including competitive cashing rates</p>	<p><b>Coverage:</b> 100 % of RO transactions</p>	<p><b>Effectiveness</b> <b>Benefits:</b> Sound financial management and respect of contractual provisions</p> <p>JRC competitive cashing (in %) - up to 15 % of the institutional budget: <b>26.2 %</b></p> <p><b>Efficiency</b> Estimated time of staff involved, (FIA; FVA &amp; AOS).</p> <p><b>Economy (costs):</b> Estimated time of staff involved, (FIA; FVA &amp; AOS).</p>
<p>Incorrect implementation of procedures and work instructions for competitive activities, resulting in a lack of harmonisation across the JRC</p>	<p><i>Ex post</i> control exercise, analysing 16 randomly chosen contracts out of a pool of living and recently closed contracts</p>	<p>A comprehensive review of the correct application of procedures and work instructions to a randomly selected group of contracts covering all JRC sites.</p>	<p><b>Effectiveness</b> <u>Benefit:</u> Increased harmonisation of competitive contract management across the JRC sites</p> <p><b>Efficiency</b> Estimated time of staff involved</p> <p><b>Economy (costs)</b> Estimated time of staff involved <b>EUR 9 790</b></p>

			Cost of <i>Ex post</i> control / Total Value of contractual cashing: <b>0.01%</b>
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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 limited conclusion of the internal auditor on the state of control, and 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 159 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 97 exceptions and non-compliance events were recorded in the central register in 2024, 36 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 2024 with 24,766 transactions and 18,450 of them were payments. The exceptions and non-compliance events amount to 0.39% 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) and for most negotiated procedures that are based on the FR 2024 (recast of 2018), Annex 1, point 11<sup>15</sup>. In 2024, 146 files were submitted to the PPAG; 86 files were screened by the PPAG, representing a value of approximately EUR 157 million<sup>16</sup>. The PPAG did not give any unfavourable opinions but provided several remarks and 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**

As part of its control strategy, to determine whether there had been material losses (e.g. due to errors) and whether financial rules and procedures were respected, the JRC periodically carries out checks on the accuracy and regularity of its *ex ante* controls, via *ex post* controls on a sample of financial transactions. Whilst a variety of formal errors were noted, neither systematic errors nor weaknesses in the JRC's control system were observed and no procurement issues were identified. 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 %**.

Table 7.1 Results of 2024 ex post controls.

Sampled transactions	Sample size: number	Sample size: value (m EUR)	Total JRC payments in 2024 (m EUR)	% of total value of transactions	Detected error rate (% of total)
Payments	134	33.74	283.14	11.92%	< 0.5 %

JRC's annual ex-post internal control strategy is implemented using a stratified sampling methodology. In order to achieve different control objectives, and considering constraints such as available resources and cost-effectiveness, multiple selection criteria (including random sampling) were utilized to select the 2024 payments for control.

Following the sampling methodology, 134 payments were selected from various JRC sites (sectors): 54 payments from the Ispra and Brussels sector, 22 from the Geel sector, 22 from

<sup>15</sup> Contracts between EUR 60,001 and EUR 499,999 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.

<sup>16</sup> 60 were not selected by the sampling system

the Petten sector, 18 from the Karlsruhe sector, and 18 from the Seville sector. Comparatively, 112 files were selected for control in 2023. The increased sample size aimed to enhance representativeness and correlate the sample structure with the payments distributed across JRC sites in 2024.

Considering the payment amount, 16 transactions selected were above EUR 500 000, 27 transactions selected were between EUR 143 000 and EUR 499 999, 38 files transactions between EUR 60 001 and EUR 142 999, 36 transactions selected between EUR 15 001 and EUR 60 000, 11 transactions selected between EUR 1 000 and EUR 15 000, and 6 transactions selected were below EUR 1000.

In total, 18,450 payments were recorded at JRC in 2024, amounting to approximately EUR 283.14 million. The 134 payments selected for the annual ex-post internal control amounted to approximately EUR 33.74 million, representing 11.92% of the total value at JRC level in 2024 (compared to 10.5% in 2023).

The ex-post control annual exercise was in addition conducted on 51 procurement files related to legal commitments associated to the payments made. These procurement files accounted for approximately EUR 4.28 million.

In terms of efficiency, the cost of the annual ex-post control exercise remained below the target of 0.4% of the payment value controlled, specifically at 0.3%.

The conclusions drawn from the annual ex-post control exercise for 2024 transactions revealed no issues with an identified significant financial impact.

Some findings have been found in the area of “payment in accordance with contractual conditions and within deadlines”, with an estimated immaterial financial impact (related to irregularity aspects and not leading to undue payments requiring recovery). The findings resulting from the control of the procurement files were primarily in the following areas: framework contract implementation, publication of contract award notice, exception registration, equal treatment, contract value estimation, and tenders evaluation.

The identified findings will be further assessed in conjunction with previous year's results and aggregated approach, leading eventually to targeted recommendations for strengthening some internal control areas and determining the necessity for follow-up actions.

### **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 2024 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 Sub Delegated Authorising Officers on each transaction, in compliance with the FR.

The controls on the General Ledger (GL) account of invoices were performed periodically according to the Accounting Quality plan. A vast majority of invoices is subject to one of the following controls: operational/administrative coherence, Legal Entity default GL, greatest amounts checked, asset risk-based analysis, random sample. The errors detected are either corrected in ABAC or by means of an accounting adjustment at the year end.

In February 2025, 36% of the amount of invoices and internal documents received were sampled and checked. The errors detected on the sample - not corrected either in ABAC or by means of an accounting adjustment - have been duly extrapolated leading to an estimated accounting error rate of 0.46%, 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 prevention

**Objective:** The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy (CAFS)<sup>17</sup> aimed at the prevention, detection and correction<sup>18</sup> of fraud

**Indicator:** Implementation of the actions included in the JRC anti-fraud strategy over the whole strategic plan lifecycle

**Source of data:** JRC indicator

Baseline 2020	Target (2024)	Latest known results 31/12/2024
100% (former AFS)	100% (new AFS)	100% All actions are implemented.

#### Main outputs in 2024:

Description	Indicator	Target	Latest known results
Anti-fraud action plan	a. Revision and adoption of the JRC's Anti- Fraud Strategy	Q4	Adoption of the revised anti-fraud action plan
	b. Implementation of the new JRC's Anti-Fraud Action Plan.	Q4	Continuous implementation of the Action Plan, with three new actions starting in 2025. Main outputs in 2024 include development of data analysis and fraud risk assessment tools, ethics reviews and reviews of scientific publications.

### Financial management

**Objective:** The JRC is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission.

**Indicator 1:** Estimated risk at closure

**Source of data:** DG BUDG and internal reports

Baseline (2019)	Target (2024)	Last known value (31/12/2024)
< 0.5%	< 2% of relevant expenditure	< 0.45%

#### Main outputs in 2024:

Description	Indicator	Target	Latest known results
Effective controls: Legal and regular transactions	Risk at payment	Remains < 2 % of relevant expenditure	0.5 %
	Estimated risk at closure	Remains < 2 % of relevant expenditure	0.45%

<sup>17</sup> Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 196 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD(2019) 170 – 'the CAFS Action Plan'.

<sup>18</sup> Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

Description	Indicator	Target	Latest known results
	Proportion of exceptions	Remains < 1 % of number of transactions	remained < 1% of the number of transactions
	Share of procurement procedures receiving a positive opinion from the Public Procurement Advisory Group (PPAG)	Remains ≥ 95 % screened by PPAG	≥ 95 % of the procedures were screened by the PPAG
Effective controls: safeguarded assets	The tri-annual inventory – scanning of movable assets on each JRC site	+/-90% of assets tracked during each physical inventory exercise.	+/-90 <sup>(19)</sup>
Efficient controls	Timely payments	Percentage of payments (in value) made within legal time limits remains ≥ 93%	96%
Economical controls	Overall estimated cost of controls	Reduced to <4% of funds managed	3.54%
	Cost of supervisory measures (ex post controls)	Remains < 0.4 % of ex post value controlled	0.3%

The financial performance of the JRC for 2024 has been very good. These results were possible because of the excellent work and collaboration between the financial units and operational units of the JRC throughout the year. In particular, nearly full consumption of “must use” credits was achieved at year end and there has also been a significant improvement in payments made within the legal time limits reaching 96% of all invoices received and processed during 2024

The ex-ante controls carried out during the course of the year by the Public Procurement Advisory Group of the JRC has resulted in a positive opinion for more than 97% of the procurement procedures verified.

In addition, no financial corrections or adjustments have been identified as needed for the transactions verified during the ex-post controls exercise carried out after year end.

The ex-ante and ex-post control results are evidence of the strong financial and procurement controls in place in the JRC.

The eProcurement suite has also gathered pace with increased functionalities, roll out and also its integration into SUMMA. For further information please see the section on “Example(s) of initiatives to improve economy and efficiency of financial and non-financial activities” in the main body of the Report.

750 JRC operational colleagues successfully completed the Licence to Buy (LTB) certification in 2024. The certification attests that operational staff making use of financial resources

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<sup>(19)</sup> The Annual Report on Asset Management will be finalised after the JRC AAR 2024  
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have a minimum level of knowledge and judgement to allow them to efficiently carry out their tasks in procurement, contract management or administration of experts' expenses, as expected by Authorising Officers and as established in the Financial Regulation.

### **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 **4 468 030** were invested in controlling **269** procurement procedures for contracts with a total value of EUR **307 173 311**. Thus **1.45** % 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 **5 460 977** was invested in controlling **22768** financial transactions worth EUR **2283 144 000**. Thus **1.93** % of the total payment amount was dedicated to control.
- Overall, the total cost of control for procurement and financial transactions is **EUR 9 927 007** representing **3.51%** of total payment value for **2024**.

### **Revenue operations through competitive activities**

For the contract proposal phase, an estimated EUR 90 335 was invested in evaluating the cost of the projects, in assessing the risks, in overall checking and reviewing at different level of responsibility for 203 contractual project proposals with a total value of EUR 80 520 049. Thus, 0.11 % of the total contractual project proposal value was dedicated to carrying out such controls with a cost of EUR 445 per proposal.

The estimated total amount is broken down:

- EUR 45 168 for risk assessment and overall checking (0.056 % of the total competitive project value and EUR 222 per project);
- EUR 11 292 for cost evaluation form (CEF) checking (0.014 % of the total competitive project value and EUR 55.63 per project proposal);
- EUR 33 876 for high-level management reviewing (0.042 % of the total competitive project value and EUR 166.88 per project proposal).

The third party work (TPW) type of contracts incurred an estimated additional amount of EUR 7 899 for requesting up-front payments. Thus, 0.010 % of the total competitive project proposal value was dedicated to carrying out such controls with a cost of EUR 111 per projects. Until 2019, this percentage was calculated against the value of TPW project proposals, but it appears more meaningful calculating it as a percentage of the total value of all the contractual project proposals. The latter additional cost has led effectively to no default on TPW contracts.



For the contract preparation phase, an estimated EUR 22 584 was invested in reviewing the contract wording and ensuring these are in line with standard clauses, which represents 0.03 % of the competitive project proposal value with a cost of EUR 111 per project. For the financial circuits carried out on forecasting of revenue, an estimated EUR 61 911 was invested in controlling 371 forecasts of revenue (FORs and deFORs) worth EUR 104 871 979.50. Thus, 0.06 % of the total forecast of revenue amount was dedicated to control with an estimated cost of EUR 1670.31 per FOR transaction.

For the contract implementation phase, an estimated EUR 68 419 was invested in monitoring budget consumption of the contractual contracts and reviewing a number of 410 recovery orders (ROs) issued worth EUR 112 821 694.93. Thus, 0.06 % 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. Each audit has a fixed cost of EUR 1 875 (including 25 % overheads for H2020 indirect actions) and the total costs of the audits in 2023 amounted to EUR 3 750 representing 0.21 % of the value of competitive projects audited.

In 2024, an estimated EUR 9 790 was used to deliver an ex post control process to review 16 contracts representing 0.01 % of the cashed income from competitive contracts.

Table 7.1. Financing sources for 2024.

ABB Activities	Description	Payment appropriations (in EUR)
01 01; 01 02	Support expenditure for Horizon Europe; Horizon Europe	334,478,000
01 01; 01 03	Support expenditure for the Euratom Research and Training Programme; Euratom Research and Training Programme	107,182,000
01 20	Pilot Projects, Preparatory Actions	2,276,732
12 01 and 12 04 03	Support expenditure for the nuclear safety and decommissioning; JRC Decommissioning and Waste Management Programme	40,704,000
20 04	Information Systems	5,890,300
EEA/EFTA States Contribution		10,831,453

Voted budget (total of above 6 headings)		501,362,485
External assigned revenue	Supplementary credits from Association Agreements to HE and Euratom	24,130,536
	Contractual income <sup>20</sup>	108,496,250
Internal assigned revenue		9,048,743
Co- and cross-delegations received <sup>[1]</sup>	Co-delegations	28,290,159
	Cross delegations	0
<b>Grand total financing sources 2023 in payments<sup>[2] [3]</sup></b>		<b>671,328,173</b>

<sup>[1]</sup> More information on co- and cross-delegations can be found in Annex 10.1.

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

<sup>[3]</sup> This total includes the salary budgets of the JRC staff (officials, contract staff and seconded national experts).

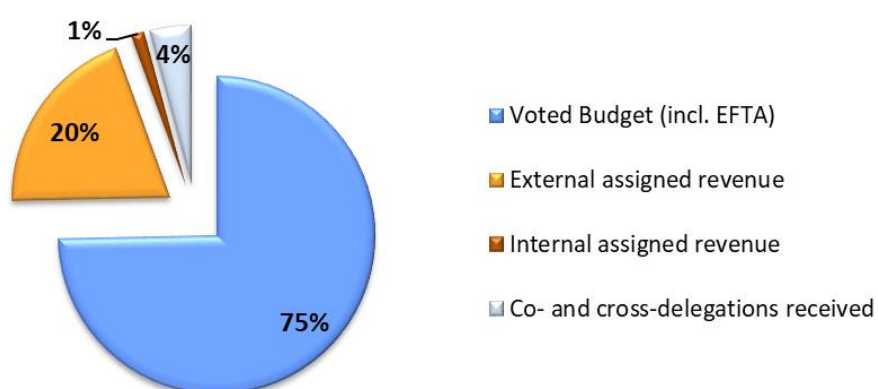


Figure 7.1 Financing sources in payment appropriations

- **Credits cross-sub-delegated and co-delegated**

- **Cross-sub-delegations received**

<sup>20</sup> This figure represents the total income generated in 2023 from all living projects.  
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The JRC received in 2024 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 cross sub-delegations to other Directorate Generals of the European Commission in 2024 for the following budget lines:

- 01.200100.P012403 - Pilot Project "Stimulating Local and Regional New European Bauhaus Grassroots Projects".
- 01.020270 - Non-nuclear direct actions of the Joint Research Centre.

**Table 7.2. Cross delegation Given.**

DG/Service	Associated budget in 2024 (C1 commitment accepted) In EUR 1 000s	Nature of the Co-Delegated Service
DG REGIO	990	Assistance of DG REGIO for the implementation of Action B — 2025 NEB Prizes to small municipalities
FPI	100	Assistance of FPI for the participation at the OSAKA World Expo

### ➤ **Co-delegations**

The JRC has put in place co-delegations type I and type II<sup>21</sup> (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'
- 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'

<sup>21</sup> 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)

- 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'
- 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 2024 (C1 commitment accepted) In EUR 1 000s	Nature of the Co-Delegated Service
DG AGRI	2500	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 COMM	46	Contributions from operational programmes to corporate communication
DG DIGIT	9179	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	10	Contribution of the JRC to DG DGT Translation Services.
DG EAC	1428	Assigned to Directorate S for EU Academy.
DG ECHO	4700	Assigned to Directorate D for ' CEMS (Copernicus Emergency Management Service'.
DG ENV	82	Assigned to Directorate D for Project 'LUCAS samples – Analysis'
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	25823	
DG DEFIS	210	Assigned to Directorate D for the implementation of the Observatory of Critical Technologies for the defence, space, and related civil sectors (OCT)
DG HR	3578	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 NEAR	594	Assigned to Directorate R.. Contributions for the development of the e-Procurement.
DG RTD	0	Contributions for the development of the e-Procurement.
DG SANTE	0	Assigned to Directorate D; Emergency Support Instrument (COVID-19) for 2021.
OIB	442	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.
PO	151	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:

- 01.010111 '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'
- 01.030300 '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 2023 (C1 commitment accepted) In EUR 1 000s	Nature of co-delegated service
DG HR	0	Payments of Interim staff in Brussels
PMO	0	Payments of core and 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 2024, the independent auditor certified 2 financial statements submitted to the policy DGs, for a total amount of EUR 1.80 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 Services are valid for 5 years. In 2024, EUR 94.4 million has been generated in such commitment appropriations valid for 5 years. During the same period EUR 107.2 million has been used. The remaining appropriations have to be used within the next 4 years and any unspent appropriations will be cancelled at the beginning of 2029. The JRC monitors the annual utilisation of these funds through a specific reporting tool. Figure 7.2 depicts the competitive income cashed during 2024, the type and their value.

Management mode: Direct centralised

Key figures:

EUR 108.5 million of competitive income cashed in 2024.

Support to Commission services are 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 6.8%, 1.6 % and 0.3 % of competitive income cashed.

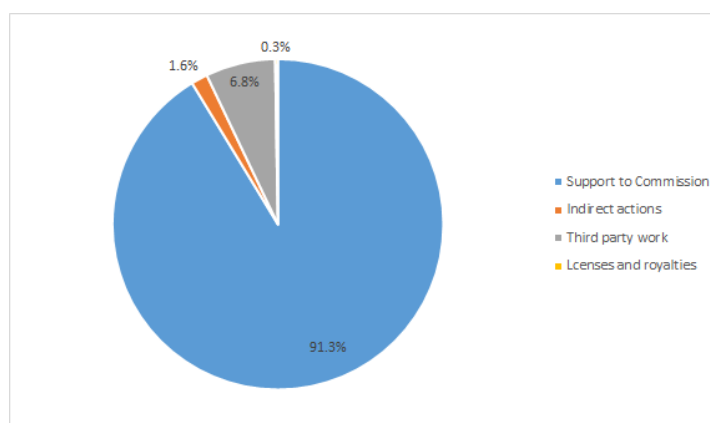


Figure 7.3. Competitive income cashed by the JRC in 2024

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<sup>22</sup>

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.

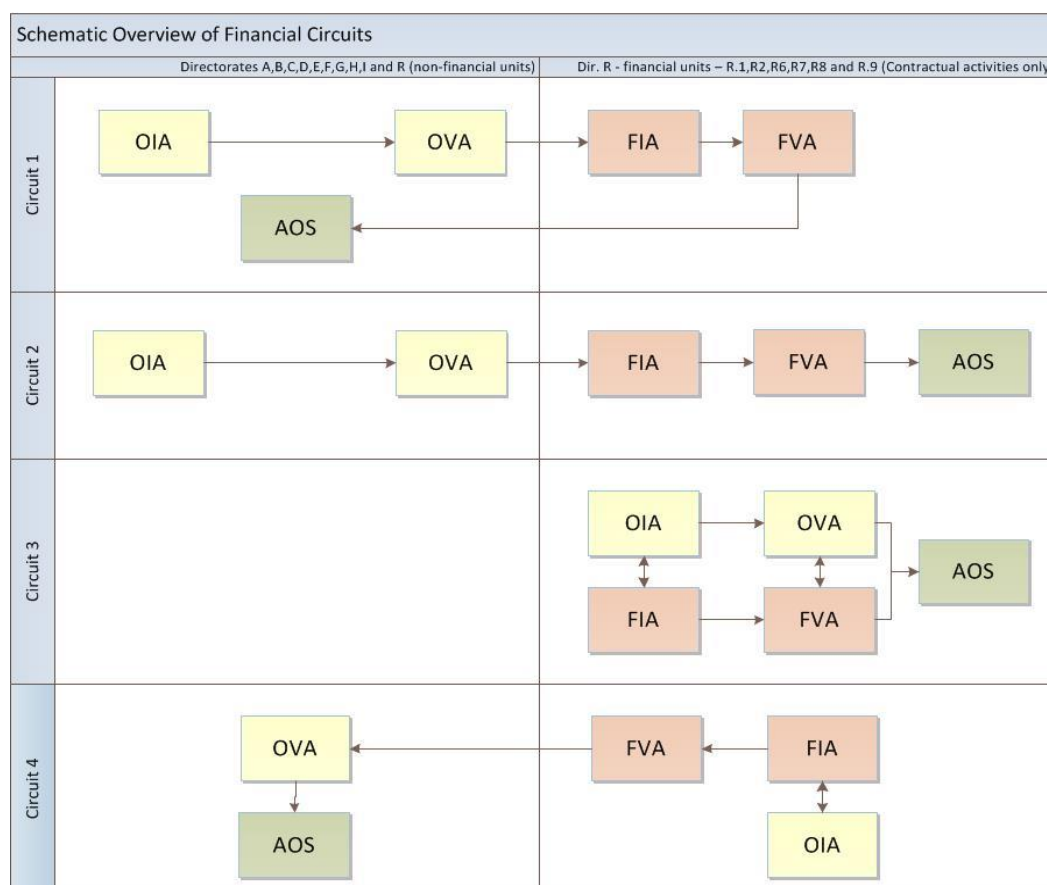
#### *Basic principles*

<sup>22</sup> Extract from the 'JRC Financial Circuits and Segregation of Duties'

- 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 exoenditures (RCS1)	Revenue operations through contractual activities (RCS2)	Non Current Assets & Inventories
Legality & regularity	<p>Positive conclusion</p> <p>Average error rate<sup>23</sup> below 0.5 %</p> <p>Proportion of exceptions &lt; 1% of transactions</p> <p>≥ 95 % of the procedures were screened by the 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 = 3.54 % (target 4%)</p>	<p>Positive conclusion</p> <p>(Costs/total contractual project proposal) = 0.33 %</p>	N/A
Efficiency of controls	<p>Positive conclusion</p> <p>96% timely payment (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
Other control objectives: safeguarding of assets	N/A	N/A	Positive conclusion
<i>Links to Annex 3</i>	<i>Table 2 – Payments made</i>	<i>Table 7 – Revenue cashed</i>	<i>Table 4 - Assets</i>

<sup>23</sup> For the estimation of the Average error rate the reader is referred to Table 2.1.1.1-2.

## 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 2024:

- 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)
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	9,929,007.00 €	283,144,415.82 €	3.51%	101,265.45 €	33,738,649.02 €	0.30%	10,030,272.45 €	3.54%
<b>OVERALL total estimated cost of control at EC level for expenditure</b>	<b>9,929,007.00 €</b>	<b>283,144,415.82 €</b>	<b>3.51%</b>	<b>101,265.45 €</b>	<b>33,738,649.02 €</b>	<b>0.30%</b>	<b>10,030,272.45 €</b>	<b>3.54%</b>

##### NON-EXPENDITURE ITEMS \*\*\*\*

JRC	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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)
<b>Only applicable for DGs with non-expenditure items</b>								
Income from competitive activities	254,897.00 €	80,520,049.00 €	0.32%	9,790.00 €	107,659,716.00 €	0.01%	264,687.00 €	0.33%
Inventories	- €	65,517,117.00 €	0.00%	- €	- €	N/A	- €	0.00%
Intangible assets	- €	33,149,342.49 €	0.00%	- €	- €	N/A	- €	0.00%
Property, plant and equipment	- €	217,037,632.48 €	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)

\*\*\*\*\* *The cost of controls of certain categories non-expenditures items (inventories, intangible assets, property, plant and equipment) are included in the DG's total cost.*

\*\*\*\*\* Details of the estimated cost of controls related to shared/pooled control activities carried out by REA are reported in the Annual activity reports of REA.

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

## 1) EC Internal Audit Service (IAS) engagements

The JRC has no critical recommendations from the Internal Audit Service. There are 4 new very important recommendations and 2 important under implementation stemming from the audit on the new nuclear decommissioning and waste management programme (NDWMP) in the Joint Research Centre which was finalised in September 2024. The JRC prepared an action plan addressing the recommendations which was approved by the IAS in October 2024. The JRC has implemented in good time the first actions addressing the recommendations and is progressing as planned. The JRC has recently taken decisive steps to reinforce the governance, management and control systems framework of the NDWM programme across its nuclear sites. In line with the action plan to address recommendation 1, a governance structure proposal covering all hierarchical levels was presented to and approved by the senior management in December 2024. It was also reviewed by the Decommissioning Expert Group. Concerning recommendation 3, the process for the long-term decommissioning and site remediation cost assessment for the Karlsruhe site started and work on technical specification for tendering is on-going. As most of the decommissioning activities will gradually increase in the coming years, the recommendations of the audit will support the improvement and strengthening of the functioning of the NDWMP in future. However, they have no material impact on the effectiveness of the internal control system and achievement of the internal control objectives over the reporting period.

The audit focused on NDWMP governance arrangements, the planning and the approach to deal with risks, uncertainties, external factors, and constraints, the preparation of the NDWMP work programmes and Programme Statements, the monitoring and reporting of the NDWMP implementation, as well as the organisation of NDWMP financial and human resources across the four nuclear sites. The audit has also identified strengths and noted a number of good practices.. The identified weaknesses and corresponding recommendations relate 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

Table 01/01/2024-31/03/2025 – Recommendations under implementation by the JRC and closed by IAS with rating I (important), VI (very important)

Audit title	Under implementation		Closed by IAS <sup>24</sup>	
	I	VI	I	VI
JRC support to EU policy and knowledge management	-	-	2	-

<sup>24</sup> Because assessed as adequately and efficiently implemented

New nuclear decommissioning and waste management programme in the JRC	2	4	-	-
<b>Total</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>-</b>
	<b>6</b>		<b>2</b>	

## 2) ECA 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 2023. Therefore, the ECA's annual report 2023 contained no reference to the JRC in respect of the error rate. In 2024, the ECA reviewed 2 JRC transactions and no errors were found, another transaction is still under review. There are no pending recommendations where the JRC is a lead service.

### Special reports and reviews issued by ECA in 2024 in which the JRC was associated DG

Name of the audit/review	Recommendations for the JRC
<a href="#">Special report 01/2024 "Reducing carbon dioxide emissions from passenger cars: finally picking up pace, but challenges on the road ahead"</a>	-
<a href="#">Special report 08/2024 "EU Artificial Intelligence ambition: stronger governance and increased, more focused investment essential going forward"</a>	-
<a href="#">Special report 09/2024 "Security of the supply of gas in the EU – EU's framework helped member states respond to the crisis but impact of some crisis-response measures cannot be demonstrated"</a>	4
<a href="#">Special report 19/2024 "Organic farming in the EU: gaps and inconsistencies hamper the success of the policy"</a>	2
<a href="#">Special report 17/2024: The EU trust fund for Africa – Despite new approaches, support remained unfocused"</a>	-
<a href="#">Special report 20/2024: "Common Agricultural Policy Plans - Greener, but not matching the EU's ambitions for the climate and the environment"</a>	-
<a href="#">Special report 02/2025: Urban pollution in the EU – Cities have cleaner air but are still too noisy</a>	-

### Ongoing audits and reviews involving the JRC

Name of the audit/review
Forest fires
Sea water quality
Critical raw materials for energy transition
Energy communities
International Nuclear Safety Cooperation
Smart grids
Smart specialisation strategies
Cohesion policy



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

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

**Table X : Estimated risk at payment and at closure**

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

DG JRC	Payments made (2024,MEUR)	minus new prefinancing [plus retentions made] (in 2024,MEUR)	plus cleared prefinancing (minus retentions released and deductions of expenditure made by MS) (in 2024,MEUR)	Relevant expenditure (for 2024,MEUR)	Detected error rate or equivalent estimates	Estimated risk at payment (2024,MEUR)	Adjusted Average Recoveries and Corrections (adjusted ARC, %)	Estimated future corrections (and deductions) (for 2024,MEUR)	Estimated risk at Closure (2024,MEUR)
-1	-2	-3	-4	-5	-6	-7	-8	-9	-10
RCS 1.A Procurement	273.57	- 0.54	1.07	274.10	0.50% - 0.50%	1.37 - 1.37	0.05% - 0.05%	0.14 - 0.14	1.23 - 1.23
RCS 1.B Experts	6.87	0.00	0.00	6.87	0.50% - 0.50%	0.03 - 0.03	0.05% - 0.05%	0.00 - 0.00	0.03 - 0.03
RCS 1.C Administrative	2.71	0.00	0.00	2.71	0.50% - 0.50%	0.01 - 0.01	0.05% - 0.05%	0.00 - 0.00	0.01 - 0.01
<b>DG total</b>	<b>283.14</b>	<b>- 0.54</b>	<b>1.07</b>	<b>283.68</b>		<b>1.42 - 1.42</b>	<b>0.05% - 0.05%</b>	<b>0.14 - 0.14</b>	<b>1.28 - 1.28</b>
					<b>Overall risk at payment in %</b>	<b>0.50% - 0.50%</b> (7) / (5)		<b>Overall risk at closure in %</b>	<b>0.45% - 0.45%</b> (10) / (5)

#### Notes to the table X

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

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

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

(3) New pre-financing actually paid 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 (2022-2024) is 154 979 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 90 480 euros (0.03% of the average amount of relevant expenditure of that period). The deviation of 0.02% 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.

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

### Human resource management

**Objective:** The JRC employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business

**Indicator:** Number and percentage of first female appointments to middle management positions

**Source of data:** SEC(2020)146

Baseline 2019	Target (2024)	Last known result (2024)
14 female middle managers (22%)	9 first female appointments to middle management by 31/12/2024	3 first female appointments out of 8 (38%) to a middle management position in 2024. 41.5% female managers on 31 December 2024.

**Indicator:** JRC staff engagement index

**Source of data:** Commission staff surveys 2018, 2021 and 2023

Baseline (2019)	Target (2024)	Last known result (2024)
68%	Increase, at or above Commission value (73% in 2023)	69% (based on staff survey 2023, Commission average 73%)

#### Main outputs in 2024:

Output	Indicator	Target	Latest known results
<b>1. Improving female representation in middle management</b>			
Promotion of female representation in middle management	Number of internal female candidates applying for middle management positions	At least 1 female applicant per middle management vacancy	For 8 out of the 10 middle management vacancies in 2024 we had at least 1 female applicant.
<b>2. Enhancing staff engagement</b>			
Follow-up to Staff Opinion Survey 2023	Measures adopted as follow-up to the staff opinion survey	At least 5 measures	> 10 measures adopted

Output	Indicator	Target	Latest known results
	Raise awareness of staff on staff opinion survey outcomes and follow-up	At least one Townhall Meeting	There was no Townhall focused on the staff survey. Instead, the Director-General posted 2 blogposts on the staff survey outcomes and follow-up actions, and the outcomes were presented in several events to managers, staff representatives and Directorates.
JRC Career Development Package	Further promote local and corporate career development offer to staff	At least one Townhall Meeting	In 2024, > 20 info-sessions for JRC staff on corporate and local career development offer, including at Directorate level. Townhall on career development took place in January 2025.
Organisation of staff exchanges around the topic of culture	Organise of JRC Culture Club Coffees	At least 5 events	7 events organised
<b>3. Attracting and retaining competent scientific staff</b>			
Attracting scientists for Contract Agent positions	Number of applicants to vacancies in scientific Directorates	Increase by 5% compared to 2022	45% increase in applications for FGIV Contract Agent positions in 2024 compared to 2022 <sup>25</sup> .
Establishing a reserve list (officials, AD) of experts in science & research	Number of laureates on reserve list	>300	EPSO competition for scientific research administrators launched in 2024, reserve list of > 600 should be available by mid-2025.

<sup>25</sup> CA FGIV is used as a proxy for scientific contract agent positions.

Output	Indicator	Target	Latest known results
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	> 15	> 15
Doctoral students pursue their PhD at 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	> 25	42
Alumni network	Website active and up to date	Updated with information at least once per week (52/year)	Besides regular publications of news, projects, events and job vacancies, the Alumni community has reached 500 members
	Activities between alumni and JRC (workshop, seminars, lectures), to exchange information	1 annual workshop	Hybrid annual workshop and two lectures organised

## Digital transformation and information management

**Objective: The JRC is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission.**

**Indicator 1:** Degree of implementation of the digital solution modernisation plan

Source of data:

**Source of data:** JRC internal indicator

Baseline (2020)	Target (2024)	Latest known results (31/12/2024)
50%	85%	85%
<b>Indicator 2:</b> Percentage of JRC's key data assets for which corporate principles for data governance have been implemented		
<b>Source of data:</b> JRC internal indicator		
45%	80%	80%
<b>Indicator 3:</b> Percentage of staff attending awareness raising activities on data protection compliance		
40%	100%	100%
<b>Indicator 4:</b> Degree of implementation of the eProcurement solution		
Source of data: JRC internal indicator		
40%	90%	90%
<b>Indicator 5:</b> Degree of implementation of the JRC ICT architecture		
Source of data: JRC internal indicator		
35%	100%	100%

## Main outputs in 2024:

Description	Indicator	Target	Latest known results
Migration of JRC to Welcome	80 % of users migrated	Q4	15% (delays in solution for non-standard users)
Migration of JRC specific information systems and ICT services to the Delta domain	40 % of services and information systems	Q4	25%
<b>Digital Culture</b> In the framework of the integrated JRC Digital Governance, setting up of ICT solution design services to help project managers designing new ICT systems in line with JRC and EC rules and objectives.	Creation of the service	Q3	End Q4 (due to recruitment delays)
<b>Seamless Digital Environment</b> Creation of JRC hosting guidelines to help JRC project managers to properly plan the deployment of their new ICT solution keeping, in particular cloud approaches in mind	Publication of JRC hosting guidelines	Q2	Postponed to 2025 to integrate with the JRC cloud adoption approach
Implementation of the corporate principles for data governance.	Percentage of implementation of the corporate principles for data governance for the JRC key data assets	80%	80% reached in Q4
Outreach activities to target different audiences inside the JRC	1 data event with participants from all sites. Present data services in each site.	Q1-Q4	Visits were organised to 4 JRC sites (Brussels, Geel, Sevilla, Petten) and a visit to Karlsruhe is planned for Q1 2025
Connect different analytical communities for knowledge sharing.	2 BDAP user group meetings in the year 3 events within the community of practice for AI at the JRC	Target by 2024: 100%	100% 2 BDAP users meetings and 5 workshops for the community of practice for AI were organised
Alignment between data and IT actors on files where both topics matter.	Relevant files jointly submitted to the Digital ExCo.	100%	100%
Provision of support to JRC staff to acquire data in a coordinated way.	A data acquisition service pilot established	Q4	100% Data acquired centrally from 13 commercial providers for a total amount of 1.41 M euros for 17 JRC units

Description	Indicator	Target	Latest known results
Environment for the analysis of Sensitive Non-Classified data on the JRC Big Data Analytics Platform.	Availability for end users.	Q1	100% Environment for SNC data was implemented in Q1 as planned
Assessment of preservation needs of new Information Systems	Percentage of new Information systems developed by JRC in 2024	100%	100%
Inventory of preservation needs of legacy information systems	Percentage of legacy information systems with preservation needs inventoried	>75%	>85%
Awareness raising activities on data protection compliance among JRC staff	Percentage of staff reached by the awareness raising activities	100%	100%

## Sound environmental management

**Objective:** The JRC takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

**Indicator 1:** Sustainability in the Commission

Five JRC sites are participating in the Eco-Management and Audit Scheme (EMAS). These are Geel (Belgium), Ispra (Italy), Karlsruhe (Germany), Petten (The Netherlands), and Seville (Spain).

**Source of data:** *European Commission* Environmental Statement

Baseline (2018 <sup>26</sup> )	Target (2024)	Last known value <sup>27</sup> (31/12/2024)
Energy consumption of buildings (MWh / person, MWh / m <sup>2</sup> for Karlsruhe):	Achieve greater reduction	Geel -36.7 % Ispra -36.1% Karlsruhe -9.4% Petten -38% Seville -40.3%
Geel 3.7%		
Ispra -4.9%		
Karlsruhe 14.1% <sup>28</sup>		
Petten 10.1%		
Seville -24.7%		

<sup>26</sup> Performance trend (%) since 2014, in 2018. The EMAS Global Annual Action Plan (GAAP) implies a change of baseline from 2014 to 2019 and of some targets to better align with the Commission's Communication on Greening. It cannot be done at this stage as the baseline and targets for the JRC AAR 2024 come from the JRC SP 2020-2024. The JRC SP for the next period 2025-2029 will align with the GAAP's baselines and targets.

<sup>27</sup> Estimations and/or provisional data not yet validated by auditors.

<sup>28</sup> JRC Karlsruhe does not set per capita targets for the indicators "energy consumption of buildings" and "CO<sub>2</sub> emissions from buildings" due to the nature of its activities and the past/current infrastructure measures. The floor space is to be considered as the important indicator, independent of the number of persons, and only in relation to technical and regulatory requirements and scientific activities.

Baseline (2018 <sup>26</sup> )	Target (2024)	Last known value <sup>27</sup> (31/12/2024)
Water use (m <sup>3</sup> / person):		
Geel -16.6%	Achieve greater reduction	Geel -56.4%
Ispra 8.8%		Ispra -15.6%
Karlsruhe -9.1%		Karlsruhe -36.3%
Petten -28.2%		Petten -51.7%
Seville -32.6%		Seville -44.9%
Office paper consumption (sheets / person / day):		
Geel -35%	Achieve greater reduction	Geel -68,7%
Ispra -26.2%		Ispra -83%
Karlsruhe -39.4%		Karlsruhe -57.3%
Petten -39.4%		Petten -69.8%
Seville 1.7%		Seville -78.3%
CO <sub>2</sub> emissions from buildings (tonnes / person, kg/m <sup>2</sup> for Karlsruhe):		
Geel -74%	Achieve greater reduction	Geel -86.4%
Ispra -5.3%		Ispra -61.9%
Karlsruhe 11.1%		Karlsruhe -12.8%
Petten -69,6%		Petten -86.4%
Seville -26.2%		Seville -93.5%
Non-hazardous waste generation (tonnes / person):		
Geel -39%	Achieve greater reduction	Geel -19.8%
Ispra 11.1%		Ispra 6.1%
Karlsruhe -20.1%		Karlsruhe -37.5%
Petten 9.3%		Petten -68.6%
Seville 40.6%		Seville -9.1%

## Main outputs in 2024:

### I. More efficient use of resources (energy, water, paper)

Description	Indicator	Target <sup>29</sup>	Latest known results
Efficient maintenance of the existing installations and increase installed capacity of photovoltaic panels	Electrical capacity of photovoltaic panels	+100% compared to 2019 (1130 kW in 2019, expected 2250 kW in 2024)	+65% <sup>30</sup> compared to 2019 (1864 kW in 2024)
Analysis of water consumption of buildings	Periodic analysis of the consumption	At least once a year	Done by Q4
Staff awareness actions to reduce energy and/or water use in the framework of EMAS corporate campaigns	Information posted on JRC intranet	Q4	Done. Information published on the intranet, accessible to staff at JRC sites <sup>31</sup>

<sup>29</sup> 2019 as baseline

<sup>30</sup> It was not possible to reach the target due to structural issues in some buildings in JRC-Ispra (only 80kW was installed in 2024).

<sup>31</sup> e.g. JRC-Geel: "Information meetings" on environmental performance/energy savings; JRC-Ispra: "M'illumino di meno" campaign; JRC-Karlsruhe: messages on screens; JRC-Petten: Posts on SPO.



## II. Reducing CO<sub>2</sub>, equivalent CO<sub>2</sub> and other atmospheric emissions

Output	Indicator	Target	Latest known results
Optimise and gradually reduce CO <sub>2</sub> emissions from staff business travel (data provided by PMO in MIPS)	CO <sub>2</sub> (t) emissions from staff business travel	Reduce CO <sub>2</sub> emissions linked to staff travel by 50% compared to 2019	-52.6% CO <sub>2</sub> emissions linked to staff travel compared to 2019 <sup>32</sup>
Increase the number of service bikes	Number of new bikes	+10% compared to 2021	+20% compared to 2021 <sup>33</sup>
Staff awareness actions about sustainable commuting during EU Mobility Week and VeloMai corporate events	Information posted on the JRC intranet	Q2	Done. Information published on the intranet, accessible to staff at JRC sites <sup>34</sup>

## III. Reducing and management of waste

Output	Indicator	Target	Latest known results
Staff awareness actions about waste reduction and sorting in line with the corporate EMAS waste reduction campaign	Information posted on the JRC intranet	Q4	Done. Information published on the intranet, accessible to staff at JRC sites <sup>35</sup>

## IV. Promoting green public procurement (GPP)

Output	Indicator	Target	Latest known results
Maintain the existing alert system through Public Procurement Management Tool to automatically assess which procurement is to be analysed for GPP criteria	Implementation of GPP criteria or environmental specifications, where possible	100%	100%, where possible

## V. Supporting biodiversity

Output	Indicator	Target <sup>36</sup>	Latest known results
Action to preserve and improve biodiversity, such as insect hotels, planting trees, etc.	Number of actions	+21% compared to 2019	The same number of actions compared to 2019 <sup>37</sup>

<sup>32</sup> Since 2024 a new PMO tool is used (Qlik). Total CO<sub>2</sub> emissions from staff missions: 2019: 5,662,528; 2024: 2,682,000 (data extracted on 21/03/2025).

<sup>33</sup> 346 bikes (+58 bikes in JRC-Ispra)

<sup>34</sup> e.g. JRC-Geel: walking challenge; JRC-Ispra: campaign around cycling; JRC-Seville: bike repair sessions

<sup>35</sup> e.g. JRC-Geel: mandatory training on waste sorting; JRC-Ispra: electronic and electrical appliances collection; JRC-Seville: textile collection

<sup>36</sup> 2019 as baseline (15 actions)

<sup>37</sup> 15 actions on biodiversity in 2024 (Geel: 3 - Ispra: 7 - Karlsruhe: 2 - Petten: 2 - Seville: 1)

## **ANNEX 11: Implementation through non EU entrusted entities and/or EU Trust Funds**

Not applicable

## **ANNEX 12: EAMR of the Union Delegations (if applicable)**

Not applicable

## **ANNEX 13: Decentralised agencies and other EU bodies**

Not applicable

## **ANNEX 14: Reporting on the Recovery and Resilience Facility**

Not applicable