

Management Plan 2026

Directorate-General for Climate Action

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PART 1. Introduction

Strategic planning and programming is the cornerstone of the **Commission's performance management framework**. The [Commission's strategic plan for 2025-2029](#) translates the [political priorities](#) set in the [Political Guidelines of President von der Leyen](#) into general objectives. This process ensures institutional coherence, enhances accountability, and aligns the actions of all Commission services with the strategic vision of the mandate.

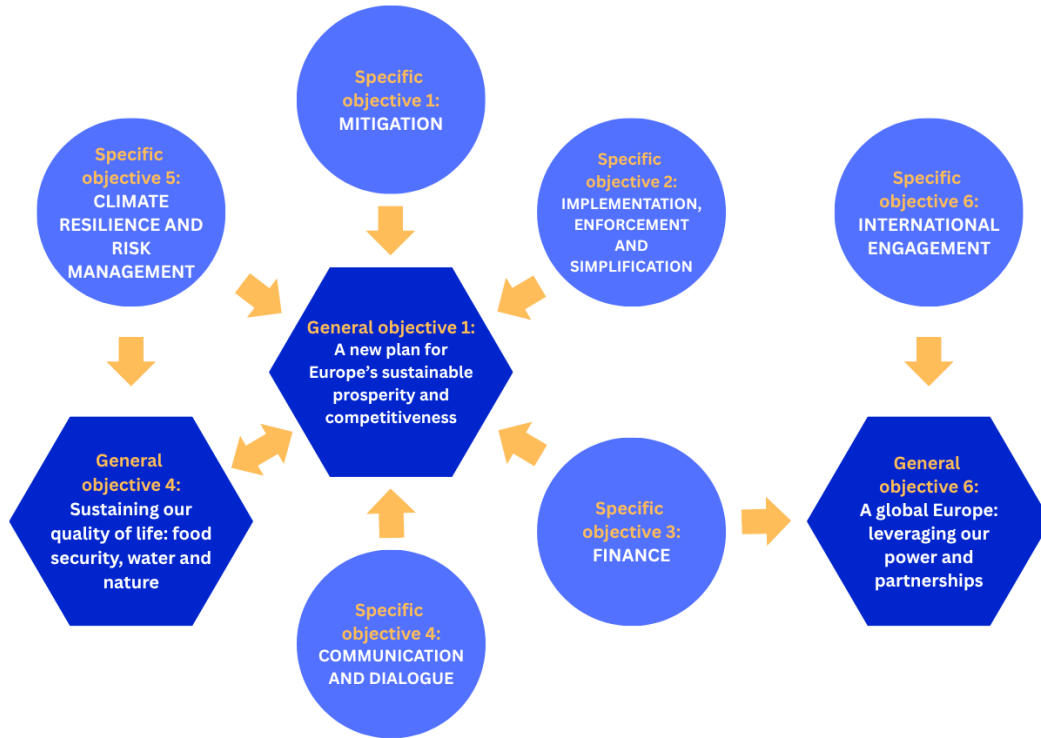
Within this framework, each Commission service has developed a **strategic outlook for 2025-2029** in [Management plan 2025](#). This outlook defines a set of multiannual objectives and indicators to measure progress towards their achievement. These will be used for planning and reporting on performance throughout the period.

The 2026 management plan sets out what the Directorate-General for Climate Action (DG CLIMA) intends to deliver this year to contribute to these multiannual objectives (Part 2). It also describes how DG CLIMA will contribute to the common objective of building a modern and sustainable public administration (Part 3). The main outputs with their indicators and targets are presented in Annexes 1 and 2.

The chart below illustrates the performance framework for DG CLIMA ⁽¹⁾ ⁽²⁾.

⁽¹⁾ The specific objective 5 Climate Resilience and Risk Management contributes to both General objective 1 and General objective 4.

⁽²⁾ The title of the specific objective 6 was adjusted to cover more activities from 'International Negotiations' to 'International Engagement'.



| General Objectives | Specific Objectives | Key Performance Indicators (KPI) |
|----------------------------|----------------------|---|
| General Objective 1 | Specific Objective 1 | Annual total net GHG emissions (in CO2eq) consistent with the EU target scope. |
| | Specific Objective 2 | Timeliness of transposition and conformity checks conducted by DG CLIMA |
| | Specific Objective 3 | GHG emissions reduction or avoidance triggered by projects financed under the Innovation Fund |
| | Specific Objective 4 | % of respondents that have personally taken action to fight climate change |
| | Specific Objective 5 | Number of Member States with climate risk assessments. |
| General Objective 4 | Specific Objective 5 | Number of Member States with climate risk assessments. |
| General Objective 6 | Specific Objective 3 | GHG emissions reduction or avoidance triggered by projects financed under the Innovation Fund |
| | Specific Objective 6 | Number of dialogues on carbon pricing |

PART 2. Delivering on the Commission's priorities in 2026

Major initiatives ⁽³⁾

In line with the political priorities of the Commission mandate for 2024-29 and the 2026 Commission work programme, in Q4 2026 the Commission is scheduled to adopt a **European integrated framework for climate resilience** as a new policy initiative. This major policy package responds to the findings of the 2024 European Climate Risk Assessment, which found that EU society and policies are not keeping pace with the fast-evolving climatic reality. As further underlined by President von der Leyen in her 2025 State of the Union address, the EU has to radically step up its efforts in climate resilience and adaptation, and nature-based solutions.

Following the publication of the legal proposal for an **amendment to the European Climate Law to integrate the 2040 target into EU law**, and with **political agreement between the institutions reached in December 2025**, this proposal will be formally adopted by means of the co-decision process by the European Parliament and the Council in 2026.

As indicated in the **2026 Commission work programme**, the Commission will adopt the following climate proposals to implement the 2040 target, once the co-legislators have agreed, as well as proposed legislation to step up EU and Member State action on climate resilience and risk management:

- **the European integrated framework for climate resilience** (planned for adoption in Q4 2026);
- **update of the EU Emissions Trading System for maritime, aviation and stationary installations, and the relevant market stability reserve** (planned for adoption in Q3 2026);
- **revision of national targets and flexibilities in the EU climate policy framework** (planned for adoption in Q4 2026);
- **update of the governance of the Energy Union and Climate Action, including the phase-out of fossil fuel subsidies** (planned for adoption in Q4 2026) ⁽⁴⁾.

Climate resilience ⁽⁵⁾

⁽³⁾ These initiatives will contribute to DG CLIMA specific objective 1 – Mitigation, and specific objective 5 – Climate Risk Management and Resilience (more detailed outputs per specific objective are presented in the [Annex 1](#)).

⁽⁴⁾ DG CLIMA is co-leading on this initiative with DG ENER.

⁽⁵⁾ This initiative will contribute to DG CLIMA specific objective 1 – Mitigation, and specific objective 5 – Climate Resilience and Risk Management (more detailed outputs per specific objectives are presented in [Annex 1](#)).

As listed above among the major initiatives, DG CLIMA will continue to develop the **European integrated framework for climate resilience**, planned for adoption in Q4 2026. The package will promote the transformation of the EU and the economies of the Member States to become better prepared and better able to respond to accelerating climate risks. It will ensure that policies are 'climate resilient by design'. It will help Member States, businesses and the public to prepare for the growing impacts of climate change. The package will also include actions to be taken by the Commission.

As part of this framework, DG CLIMA will present a **legislative proposal** to ensure a more coordinated and ambitious approach to climate resilience across Member States, while respecting the principles of subsidiarity and proportionality, avoiding unnecessary administrative burdens, and ensuring consistency with sectoral policies. DG CLIMA will ensure that **digital tools to support decision-making** will be provided for non-experts to improve their access to clear, reliable, practical and consistent information on climate risks and adaptation solutions across Member States, regions, cities and policy sectors. DG CLIMA will put forward **measures to scale up finance for resilience measures** and improve access to affordable insurance to reduce the widening insurance protection gap. The framework will support European companies in harnessing new **business opportunities** for innovation, for investments and for creating new markets for climate-resilient products and services.

In parallel, DG CLIMA will launch the work on the second **European Climate Risk Assessment**, with a report by the European Environment Agency expected by the fourth quarter of 2028.

DG CLIMA, together with the Directorate-General for Research and Innovation (DG RTD), will continue to implement the **Mission on Adaptation** to Climate Change, which provides hands-on support and funding to regional and local authorities in building resilience to climate risks and generating innovative solutions. The Mission will showcase inspiring examples of adaptation measures implemented by regions, cities and local authorities at its fifth EU annual mission adaptation forum to be co-hosted in Nicosia with the EU Presidency. The Mission will also facilitate the establishment of effective multilevel governance models for climate resilience by opening dedicated national hubs and disseminating best practices through its community of practice.

Updating climate legislation for 2040 ⁽⁶⁾

The update of the climate legislation will ensure economy-wide action and consistency between our decarbonisation efforts and other factors such as technological developments, challenges to competitiveness, social cohesion, or the development of our carbon sinks. Building on the **Effort Sharing and LULUCF (Land use, Land-use Change and Forestry) Regulations**, this initiative will consider how national climate targets can incentivise action and investments to reach the EU 2040 climate target, including flexibilities and EU enabling measures. In designing the future framework DG CLIMA will also assess the role that a sufficient contribution of high-quality international credits and permanent carbon removals would play in reaching the 2040 target, and their integration into the climate policy architecture.

⁽⁶⁾ This initiative will contribute to DG CLIMA specific objective 1 – Mitigation (more detailed outputs per specific objective are presented in the [Annex 1](#)).

The revision of the **Governance Regulation** will draw on lessons that have been learnt in steering action in and between Member States, and help the EU prepare an investment-conducive energy and climate policy framework for the decade ahead, simplifying and streamlining requirements where possible.

The update of the EU Emissions Trading System (EU ETS) will ensure that there is a predictable regulatory framework for the energy-intensive aviation and maritime industries based on a realistic and feasible decarbonisation trajectory to 2040. It will provide further possibility for hard-to-abate emissions by allowing the use of domestic industrial carbon removals. This update will include the revision of **Directive (EU) 2003/87/EC (on the ETS)** and **Decision (EU) 2015/1814 on the Market Stability Reserve**, supported by a back-to-back evaluation and impact assessment.

The legal proposal for an **adjustment to the ETS2 Market Stability Reserve**, which was published in November 2025, will be further discussed by the European Parliament and the Council as part of the co-decision process. DG CLIMA will also propose an amendment to the **Regulation (EU) 2023/2830** (Auctioning Regulation) so that auctions can start in 2026 or 2027.

In the context of the Commission's industrial action plan for the European automotive sector, and building on the Strategic Dialogue on the Future of the Automotive Industry, the published proposal for a **revision of Regulation (EU) 2019/631 on CO₂ emission standards for cars and vans** as well as **targeted amendment to the CO₂ emission standards for heavy-duty vehicles** will be further discussed in 2026 by the European Parliament and the Council.

Implementation of the revised 2030 climate framework (7)

The COVID-19 pandemic hit the global economy severely, and high energy prices, inflation and geopolitical tensions resulting from **Russia's war of aggression against Ukraine** and the crisis in the Middle East have highlighted the economic and strategic vulnerabilities that come with dependence on fossil fuels, which are the main drivers of climate change. To foster the EU's **long-term competitiveness** and to help implement the European Green Deal, the Commission will continue to support the clean tech industry and the decarbonisation of power, transport and energy-intensive industries

As part of the Clean Industrial Deal, DG CLIMA will continue to contribute to the preparation of a **proposal on the Industrial Accelerator Act**, which will include introducing a carbon intensity label for steel products.

DG CLIMA will continue its efforts to ensure that the green transition is made in a just, efficient and inclusive way, leaving nobody behind. In 2026, we will continue to work on the implementation of the **Social Climate Fund**, in particular by assessing Member States' Social Climate Plans, which were due by 30 June 2025. DG CLIMA will ensure that the measures and investments contained in the plans address the impacts of the ETS2 on vulnerable households,

(7) This initiative will contribute to DG CLIMA's specific objective 1 – Mitigation and specific objective 2 – Implementation, Enforcement and Simplification (more detailed outputs per specific objective are presented in the [Annex 1](#)).

transport users and micro-enterprises, and accompany them in their transition towards using decarbonised energy and transport.

DG CLIMA will continue to **monitor the implementation of the EU ETS for maritime emissions**, actively seeking the support and collaboration of Member States, European Maritime Safety Agency and relevant stakeholders to swiftly identify new trends and patterns, and any emerging issues.

Following the entry into force of the Regulation on the **Carbon Removal Certification Framework** in December 2024, the Commission will adopt the certification methodologies for permanent removals and carbon farming in 2026. Together with the recently adopted implementing regulation on the verification rules, the Commission will be ready to begin the process to approve certification schemes in 2026 and enable certification activities to begin. In parallel, DG CLIMA is working with other Commission departments to create an EU-wide registry by 2028. DG CLIMA will continue to develop the certification methodologies for carbon storage in buildings and a pilot methodology to reduce livestock emissions.

DG CLIMA will continue to support Member States in implementing their **national energy and climate plans (NECPs)**. The assessment of the final updated NECPs demonstrated that the EU is well on track to achieving the 2030 target of reducing net greenhouse gas (GHG) emissions by at least 55% compared to 1990. However, further efforts are needed to close the remaining gaps and implement the ambitious policies and investments set out in the final NECPs to fulfil the 2030 targets, as well as to strengthen resilience to climate-related impacts that could threaten Energy Union objectives. The Commission will, therefore, continue to monitor progress towards the targets. Climate policies will continue to be mainstreamed into the European Semester process and monitored and steered through the Energy Union and climate action governance.

DG CLIMA will continue to facilitate the use of the EU budget to support the implementation of the NECPs by following the implementation of Member States' operational programmes under the European Structural and Investment Funds, including the Just Transition Fund, as well as the Recovery and Resilience Plans and RepowerEU chapters of the current budget. DG CLIMA will also work on reflecting the priorities identified in the NECPs in the next EU budget for 2028-2034.

DG CLIMA will continue to implement the two **EU Regulations on Fluorinated Greenhouse Gases (F-gases) and on Ozone Depleting Substances (ODS)**. This involves, among other things, adoption of the necessary implementing acts, daily management of a quota system and the annual allocation of quotas for the right to place hydrofluorocarbons (HFCs) on the EU market, as well as the daily management of two licencing systems verifying trade in F-gases and in ODS. DG CLIMA also oversees the annual reporting from undertakings on their F-gas and ODS activities and ensures the appropriate follow-up in cases where non-compliance is detected.

Simplification, enforcement and other implementation activities ⁽⁸⁾

As part of the stress testing of the climate acquis, DG CLIMA is conducting evaluations to assess whether rules are still up to standard and whether there is scope for simplification. In 2026, **three evaluations – on the Innovation Fund, the Modernisation fund and the LULUCF Regulation** – will be concluded and presented to the Regulatory Scrutiny Board. All three evaluations will assess the administrative burden linked to implementation and look for potential simplifications.

The findings of the evaluations of the funds will feed into the review of the EU ETS for stationary installations and the aviation and maritime industries, and of the market stability reserve. This review includes an evaluation that will assess the consistency of the ETS with other pieces of EU legislation and possible options for simplification. These options could include an evaluation of the administrative costs linked to implementing the EU ETS and the risk of additional burdens resulting from monitoring and reporting obligations. A **reality check on the implementation of ETS regarding monitoring, reporting and verification and free allocation for stationary installations** is planned in January 2026.

DG CLIMA's **multiannual stress testing plan** also includes **the update of the Governance of the Energy Union and Climate Action** (Regulation (EU) 2018/1999), which will build on the findings of the 2024 evaluation and make planning, reporting and monitoring in the field of energy and climate simpler and less administratively burdensome for Member States, the Commission and other stakeholders. It is expected to contribute to the Commission's overall administrative burden reduction target.

The revision of national targets and flexibilities in the EU climate policy framework will incorporate the results of the evaluation of the LULUCF Regulation. The potential of all options to reduce the administrative burden will be assessed and quantified as much as possible.

The findings of the evaluation of Directive 1999/94/EC on **car labelling** have been reflected in the proposal for a regulation amending Regulation (EU) 2019/631 on CO₂ emission standards for cars and vans and repealing the car labelling directive, that was adopted at the end of December 2025.

DG CLIMA will help to organise one of two implementation dialogues for Commissioner Hoekstra in the course of 2026. The open public consultations on the revision of the 2030 framework will help identify additional pressing issues.

DG CLIMA will also prepare the Annual Progress Report on Simplification, Implementation and Enforcement in 2026. As set out in the mission letters and the Communication on a Simpler and Faster Europe, this report will be sent to the European Parliament and the Council.

DG CLIMA will continue to monitor Member States' application of EU law and will take appropriate action to promote and enforce compliance. In particular, the DG will continue to perform completeness, and conformity checks of national measures transposing the amendments to the EU ETS Directive. To ensure the proper functioning of the updated EU ETS

⁽⁸⁾ This initiative will contribute to DG CLIMA specific objective 1 – Mitigation, and specific objective 2 – Implementation, Enforcement and Simplification (more detailed outputs per specific objective are presented in the [Annex 1](#)).

system in the future, DG CLIMA has opened formal **infringement proceedings against Member States which have not notified complete transposition**. All ETS-related proceedings have been closed for Denmark, Germany, Ireland, Greece, Italy, Austria and Sweden. The Commission will consider the next steps to take in the remaining infringement proceedings as appropriate. DG CLIMA will also continue to work with the Legal Service on cases of the Court of Justice of the EU concerning climate legislation.

DG CLIMA will also assist the Legal Service in the infringement proceeding against Poland for its failure to communicate its long-term strategy, as required by the Governance Regulation. DG CLIMA, with DG ENER, will also assist with the preparation of the case to go before the Court of Justice against Poland for not submitting its final NECP.

DG CLIMA will further support the Legal Service in preparing for the hearing on the preliminary ruling case before the Court of Justice on the Hungarian ETS tax.

International engagement ⁽⁹⁾

DG CLIMA will continue to actively engage with non-EU country partners (climate diplomacy) to strengthen global efforts to reduce greenhouse gas emissions and adapt to the effects of climate change by implementing the Joint Communication on the EU global climate and energy vision of October 2025 and the Joint Communication on a new outlook on the climate and security nexus of June 2023. Particular focus will also be put on preparing candidate countries to align with the EU's climate legislative framework. In addition, DG CLIMA will be supporting vulnerable countries, in particular the Small Island Developing States (SIDs) and Least Developed Countries (LDCs), in accessing and attracting finance for climate action. The DG will organise and participate in numerous meetings with international partners, including both governments and non-state parties, with a view to building international support for the global transition to climate-neutral, resilient and sustainable economies. The DG will lead for the **EU the negotiations** in the context of the 31st session of the Conference of the Parties (COP 31) to the United Nations Framework Convention on Climate Change (UNFCCC). It will also contribute to the EU's engagement with international institutions, notably the family of UN institutions, the OECD and the International Energy Agency, and through international climate initiatives, as well as other fora, such as **G7 and G20**. DG CLIMA continues to encourage a high level of ambition as regards the implementation of the Montreal Protocol on the Protection of the Ozone Layer and its Kigali amendment.

Bilateral relations and climate cooperation with non-EU countries will be strengthened through high-level dialogues and technical exchanges on climate issues, through **green alliances and green partnerships** with selected countries, and the development of new cooperation projects. In addition, the Commission will also pursue **regulatory cooperation** with a view to developing green markets outside the EU and new supply chains necessary for the green transition in the EU and partner countries. DG CLIMA will also continue to implement the trade and sustainable development chapters of free trade agreements, as well as the Clean Trade and Investment Partnership with South Africa. As a follow-up to the EU-UK Summit of

⁽⁹⁾ These initiatives will contribute to DG CLIMA Specific objective 6 – International negotiations (more detailed outputs per specific objectives are presented in the [Annex 1](#)). The title of this specific objective 6 was adjusted to cover more activities from 'International Negotiations' to 'International Engagement'.

19 May 2025, the Council has mandated the Commission to negotiate a possible link between the EU ETS and the United Kingdom Emission Trading Scheme (UK ETS). Without the appropriate resources with the required expertise, however, DG CLIMA will not be in a position to negotiate at the expected pace.

DG CLIMA will promote effective economy-wide **carbon pricing** by non-EU countries, via capacity building, technical assistance and high-level engagement. Building on DG CLIMA's successful collaboration with partner countries such as Brazil, China, Japan and Türkiye, the task force on international carbon pricing and market diplomacy will continue to develop contacts with the increasing number of countries that are thinking of implementing carbon pricing policies. As part of this engagement, DG CLIMA will work closely with DG Taxation and Customs Union to ensure that international partners have a good understanding of the interplay between carbon pricing and the **carbon border adjustment mechanism**. DG CLIMA will also encourage and contribute to multilateral initiatives aiming to strengthen the dialogue and level the playing field on carbon pricing and markets such as the **Open Coalition on Carbon Markets** announced at COP 30. It will continue to cooperate closely with other global frontrunners in the area of carbon pricing, including via the annual **Florence Process** where representatives of the world's main ETSs meet on the Commission's initiative. Close **cooperation with China** on carbon pricing remains a priority, in particular as the Chinese ETS expands to new sectors. DG CLIMA will also continue to engage constructively with all partners to build on the progress on reducing greenhouse gases achieved so far and stands ready to resume discussions on the Net-Zero Framework under the International Maritime Organization, when appropriate.

Other major outputs ⁽¹⁰⁾

In 2026, DG CLIMA will work with other Commission departments to mainstream the issue of climate mitigation and adaptation in all policies and to co-create new policy initiatives.

DG CLIMA will continue to manage four financial programmes. These are the **Innovation Fund** and the **Modernisation Fund** (which are both funded by the EU ETS); **the subprogramme 'climate mitigation and adaptation' of the financial instrument for the environment (LIFE)** programme; and (co-created with other Directorates-General) **Horizon Europe's cluster 5 on climate, energy and mobility**. Work will also start on setting up **the Industrial Decarbonisation Bank**, as announced in the Clean Industrial Deal.

Furthermore, DG CLIMA together with Directorate-General for Taxation and Customs Union will work on **Temporary Decarbonisation Fund** adopted in December 2025 to temporarily support EU producers of CBAM goods and mitigate carbon leakage risks. It will be further discussed in 2026 by the European Parliament and the Council. DG CLIMA will also continue to be involved in the negotiation and preparation of the implementation of the various funds under the next EU multiannual financial framework (2028-2034). In particular, DG CLIMA will

⁽¹⁰⁾ These activities will support the delivery of a number of the specific objectives, notably specific objectives 1 - Mitigation, 3- Finance, 4 – Communication and Dialogue, 5 - Resilience and Risk Management and 6 - International Engagement (more detailed outputs per specific objectives are presented in the [Annex 1](#)).

lead the preparation of the clean transition window under the new European Competitiveness Fund and Horizon Europe.

In 2026, the calls for proposals under the **Innovation Fund** worth EUR 5 billion launched by the end of 2025 will be evaluated. As a part of these calls, the Innovation Fund will launch the first auction for industrial process heat decarbonisation (with a budget of EUR 1 billion), which will inform the creation of the **Industrial Decarbonisation Bank**. The third hydrogen auction (with a total budget of EUR 1.3 billion) will include a topic with a budget of EUR 300 million dedicated to hydrogen producers that supply aviation and maritime offtakers⁽¹¹⁾.

The portfolio of projects is expected to expand after the signing of the grant agreements for the projects selected in the Innovation Fund 2024 calls (for which the grant agreements are still being prepared).

The first programme evaluation of the Innovation Fund was carried out in 2025. The resulting staff working document on the evaluation is expected to be published in the first half of 2026. The European Court of Auditors has also carried out an audit, and its report is expected in early 2026.

The implementation of the **Modernisation Fund** is expected to continue with an increased number of investment proposals from the newer beneficiary Member States (Greece, Portugal and Slovenia) and with an increase in commitments and payments across the entire portfolio. Two Investment Committee meetings will be organised in 2026, aligned with two disbursement cycles. The sharing of good practices between beneficiary Member States will also continue.

As announced in the communication on the Clean Industrial Deal, the **Industrial Decarbonisation Bank (IDB)** will aim to provide EUR 100 billion in funding for the scale-up and roll-out of decarbonised technologies in industry. The legal basis for the IDB will be included in the 2026 ETS Directive proposal. The goal of the IDB is to support the transformation of energy-intensive industries in all Member States. In addition, DG CLIMA will continue to explore how EU policies could help mobilise private investment in climate action in the EU, to support the implementation of the Clean Industrial Deal.

DG CLIMA will strengthen its **dialogues with specific sectors on the transition towards climate neutrality**, focussing on cement sector and the EU forest-based value chain.

DG CLIMA will also contribute to the **initiative on the Development of the CO2 transportation infrastructure and markets**.

Climate-related spending will continue to be part of the current EU budget and will also be fostered through private finance, to fund a clean and just transition and to invest in low carbon and other climate innovations, as well as climate resilience. This spending will respect the Do No Significant Harm (DNSH) principle and enhance the EU's competitiveness and resilience to climate impacts. DG CLIMA is also contributing to preparations for the 2028-2034 multiannual financial framework, including by developing guidance on DNSH and by starting preparations to provide input to future single national plans. With a proposed green spending target of 35% and a close link to delivering the objectives of the national energy and climate plans (NECPs),

⁽¹¹⁾ Maritime value chain (shipping companies, cruise lines and port operators).

the next EU budget will continue to play a key role in supporting the clean transition and the implementation of the NECPs.

In the context of the next multiannual financial framework, Global Europe will have a key role to play in supporting climate action in partner countries, with a proposed climate and environment spending target of 30%. To improve **finance flows to climate action initiatives in developing countries**, DG CLIMA will engage with other Commission departments (including the Directorate-General for International Partnerships (INTPA), the Directorate-General for the Middle East, North Africa and the Gulf (MENA) and the Directorate-General for Enlargement and the Eastern Neighbourhood (ENEST)) and with the European Investment Bank, the European Bank for Reconstruction and Development (EBRD) and European Development Finance Institutions. Particular attention will be paid to adaptation initiatives in specific sectors in vulnerable countries (with a focus on SIDS and LDCs). DG CLIMA will continue to work towards **bridging the investment gap** for the transition to climate neutrality and climate resilience. The DG will contribute to international processes supporting the alignment of finance flows with the goals of the Paris Agreement, as well as to explore innovative and alternative sources of climate finance, including solidarity levies.

In 2026, DG CLIMA will continue to address equality considerations when developing climate policies.

DG CLIMA will continue its efforts to **inform the public and stakeholders** about climate change and EU action and to involve them in shaping the transition. Ongoing activities through web communication, social media and press material, implemented in close cooperation with corporate communication, support the delivery of policies and DG CLIMA will further strengthen its activities to counter **climate-related disinformation**. DG CLIMA will actively engage with stakeholders and the public through events, dialogues and outreach and engagement activities across the EU, including through the **European Climate Pact**, which brings together a community of people and organisations committed to climate action, and the **EU Covenant of Mayors for Climate and Energy**, a network of more than 11 000 local and regional authorities.

PART 3. A modern and sustainable public administration: outputs in 2026

The internal control framework supports sound management and decision-making. In particular, it ensures that risks to the achievement of objectives are addressed and reduced to acceptable levels through cost-effective controls.

The Directorate-General for Climate Action has established an internal control system tailored to its particular characteristics and circumstances. The effective functioning of this internal control system will be assessed on an ongoing basis throughout the year and will be subject to an annual assessment covering all internal control principles.

A. Human resource management

In 2026, DG CLIMA will continue to seek ways to improve its internal organisation and synergies. In particular, DG CLIMA will fine-tune the adjustments made in 2025 with the creation of a new unit to work on the Social Climate Fund and ETS2 implementation, while continuing its work on the international carbon markets, following the creation of a task force on this issue in 2024.

The work of DG CLIMA remains at the centre of a demanding political agenda with new entrusted tasks to be delivered, often within tight deadlines (see Part 1 above) but also in the domain of financial management (e.g DG CLIMA involvement in recently created Parliament Scrutiny Working Group on NGO funding) and with persisting severe staff constraints. The limited reinforcements of recent years, combined with the structural reduction of posts through a 'taxation mechanism' within the Commission, emphasise the need for DG CLIMA to continue managing human resources in a strategic manner, e.g. by prioritising tasks, looking for synergies.

As highlighted in annex 2 DG CLIMA continues to implement a number of actions to tackle HR matters.

After fully implementing in 2025 its action plan to follow up on the results of the 2023 staff survey, DG CLIMA is currently waiting for the results of a new staff survey. These will provide further information on the situation in DG CLIMA and the needs of its staff, to inform possible adjustments to current policy and practice and inspire further actions to support well-being, motivation as well as adjust our direction.

DG CLIMA remains committed to addressing equality issues by taking action under its human resources strategy, in particular as regards gender and nationality. Despite some fluctuations due to new appointments, DG CLIMA will continue to aim for gender balance in middle management.

DG CLIMA has a very good representation of staff from Member States that are under-represented in the rest of the Commission and will continue to actively monitor the balance of nationalities in the selection and recruitment process. DG CLIMA staff receives structured,

timely and concise information about the Directorate-General's priorities, objectives, activities and procedures. We show staff how they help deliver on policies by circulating weekly newsletters from the DG, publishing news items and interviews on our intranet and in other channels that allow staff to stay up to date, and by organising regular internal events such as lunchtime conferences on topical issues. DG CLIMA will continue to offer strategic and operational support to managers and staff on how to best communicate within the DG about their activities and results by actively showing them what internal communication can offer.

DG CLIMA will improve ways to share, learn, network and engage by organising regular meetings with the network of internal communication correspondents, and by promoting the use of online communication and collaboration tools like Teams and SharePoint.

B. Digital transformation and data management

Digital Transformation

In 2026, DG CLIMA plans to use new digital tools and improve existing ones to further enforce its climate initiatives. In this we will prioritise strong cyber posture, and new and resilient infrastructure to support the objectives of the digital transformation and cybersecurity.

The three most important goals in DG CLIMA's digital transformation (which remains in sync with the Commission's digital strategy) are: a business-focused digital transformation, the move to a seamless digital working environment, and the creation of secure and resilient infrastructure.

The **business-driven digital transformation** is accelerating the adoption of smart technologies such as AI, blockchain and data analytics to optimise climate policies, improve energy efficiency and monitor emissions, all within a secure digital framework. As indicated by the Seamless Digital Environment indicator DG CLIMA will migrate 100% of its IT systems to the new cloud-based infrastructure offered by the Directorate-General for Digital Services (DIGIT) to ensure a **seamless digital environment**, reduce the environmental footprint of its IT operations, support the transition to renewable energy, and ensure that digital solutions themselves are energy efficient. Additionally, the DG will contribute to setting clear targets for the uptake of digital technologies by staff, and report regularly on progress in using mandatory indicators on digital skills and the adoption of new technologies. These efforts are tracked by 2 of the Green, Resilient and Secure Digital infrastructure indicators linked to the use of MS Teams and SharePoint Online. These efforts will be coordinated with broader EU initiatives, such as the European Green Deal and the Digital Decade, to ensure that digitalisation and climate action reinforce each other, supporting a carbon-neutral and resilient future. Two IT initiatives are currently at the forefront of DG CLIMA's efforts:

- extending the cornerstone IT asset, the Union Registry for the EU ETS, to cover the Effort Sharing Regulation, the LULUCF Regulations and EU-wide needs linked to obligations under Article 6.2 of the Paris Agreement;
- piloting the Carbon Removals and Carbon Farming registry by reusing the European Blockchain Services Infrastructure as part of a joint effort with the DG DIGIT to foster a

seamless digital environment, and with the support of several other Commission departments.

DG CLIMA is one of the leading DGs in the Commission in terms of cybersecurity and risk management. DG CLIMA will continue its significant efforts to comply with all the cybersecurity guidelines set by DG DIGIT and, whenever possible, will try to go even further:

- DG CLIMA aims to ensure that staff are aware of and work within a secure environment. The CLIMA Local Information Security Officer actively promotes DIGIT’s awareness-raising sessions, sends regular reminders about best practices and delivers cybersecurity briefings to newcomers.
- DG CLIMA is continuously improving the security of its systems, going beyond the standard requirements. This includes strengthening security measures and conducting quarterly follow-ups with DG DIGIT and the Directorate-General for Human Resources and Security (DG HR), with the active involvement of Directors and the Director-General (who are well aware of the importance of IT security within DG CLIMA and are fully committed to its continuous improvement).
- DG CLIMA has its own team dedicated to detecting cyber threats, working closely with the DG DIGIT CSIRC ⁽¹²⁾ and DG HR CART ⁽¹³⁾ teams and, in addition to using ITSRM2, also applies a globally recognised risk management methodology to strengthen its preparedness against cyber risks.

Data management

Data is a critical asset for DG CLIMA, alongside other types of resources such as staff, budget and information technology. Effective data management strengthens evidence-based policymaking, improves administrative efficiency, and ensures accountability. In the spirit of enabling digital-ready EU policymaking, DG CLIMA will increase investment in the creation of data (up to Commission use-level datasets) in the EU data portal, ensuring that sufficient data is available for effective policymaking. Specifically, in the course of 2026 DG CLIMA will continue to expand the coverage and functionality of the CLIMA datahub, the single-entry point for the most-used datasets in the DG. The datahub will comply with FAIR principles (findable, accessible, interoperable and reusable), while improving awareness and the reliability of data. This will allow DG CLIMA to elevate its current level of data maturity from “developing” to “advanced”.

To improve transparency and responsibility in data management, in 2026 DG CLIMA will continue to implement corporate data policies in four key areas:

1. **Data Management** – implement and document data management practices, including by participating in the central data acquisition policy and reporting data assets in the Commission’s Data Catalogue. Also, ensure that data stewards in each unit keep the

⁽¹²⁾ CSIRC: Cyber Security Incident Response Centre – DG DIGIT operational team focused on detecting and reacting to all cyber security incidents.

⁽¹³⁾ CART: Cyber Attack Respond Team – DG HR team activated on cyber security incidents where EC is targeted in an attack.

datasets up to date and, where relevant, further improve implementation of the key data assets and align them with improvements in that metadata catalogue.

2. **Ownership and Responsibilities** – organise regular meetings with data owners and stewards for all data assets and assign, clarify and document their responsibilities, including by managing the data catalogue and datahub.
3. **Data Quality** – continue to improve the metadata (information on the data and on the quality of the data) for all the statistical products of DG CLIMA to comply with corporate reference data management policies. The new reports on the metadata will be made publicly available to users on the website next to where the data are available to download.
4. **Data Skills** – provide tailored training courses or capacity-building initiatives, including for newcomers, on the use of datasets to further develop data-related skills within the DG.

In 2026 DG CLIMA's prime focus in the area of personal data protection will be on raising staff awareness of the leading principles and established procedures, and on revisiting/renewing all of its existing data protection records. Raising staff awareness on this matter is a continuous activity that requires a significant amount of time and a consistent approach. To achieve this goal in-house training for all staff will be organised again, supported by Commission-wide and in-house guidance and training materials. Providing continuous guidance to the operational controllers and their contractors (processors) further ensures compliance with the rules. Reviewing the many corporate decentralised privacy statements (for meetings and events, consultations, etc.) remains the most time-consuming activity for the Data Protection Coordinator.

The policy requiring a personnel security clearance to access large volumes of sensitive information, developed in 2024, was implemented in stages in 2025. Part of this implementation was the drafting of a list of sensitive information and of updated DG CLIMA-specific handling instructions for sensitive non-classified (SNC) information, applicable to both internal and external users. Implementation of this policy should be completed in 2026 with the registration and vetting of all staff concerned.

All above mentioned outputs are reflected in the performance table in the annex 2.

C. Sound financial management

In 2026, DG CLIMA will maintain its commitment to ensuring the legality and regularity of its financial transactions, as presented in annex 2. Most transactions are low risk, such as charge back, contribution agreements with 'pillar-assessed' organisations, and procurement. As regards procurement, DG CLIMA will fully roll out corporate tools like e-procurement and MyWorkPlace that support compliance with the Commission's basic procurement principles and should reduce the risk of errors. In addition, the DG CLIMA Procurement Advisory Committee acts as an additional layer of control for targeted procedures. The financial workflows and checklists, accompanied by the list of red flags, are clearly set out and are applied at the stage of

proceeding with a transaction. Following the deployment of SUMMA at the beginning of 2025 it is envisaged that the build-up of experience and knowledge of the system will further support the legality and regularity of financial operations. Regarding DG CLIMA's financial profile, *ex-ante* controls greatly reduce the potential risks and help ensure that payments are made on time.

On the safeguarding of financial assets Private Finance for Energy Efficiency (PF4EE), NER300 and the Innovation Fund DG CLIMA collaborates closely with the EIB under the ongoing contribution agreements in order to assure excellent execution, both at the operational level and in the financial unit.

As regards safeguarding information, work will continue on implementing the security measures of the ETS Union Registry, even if some of this work, due to its complexity, is behind schedule. The scope of the security measures is well defined, and they are closely supervised by the DG CLIMA IT Steering Committee. In parallel, in 2026, DG CLIMA will continue to prepare for the implementation of a new operating model for the ETS Union Registry.

In the area of budget execution, DG CLIMA is still aiming for the full implementation of both commitment and payment appropriations. The simple budget structure and close collaboration with the other implementing bodies (including the European Climate, Infrastructure and Environment Executive Agency (CINEA)), remain key to maintaining good results in budget execution.

DG CLIMA will continue to supervise the work of CINEA. We maintain regular contact at all levels of collaboration: operations, budget implementation, internal control and reporting. DG CLIMA's senior management participates in the steering committee of the agency.

DG CLIMA is very involved in multiple audits conducted by the European Court of Auditors or the Internal Audit Service, either in a lead or associated role. In addition, the work of the recently created Parliament Scrutiny Working Group on NGO funding is foreseen to engage DG CLIMA substantially, at the operational level and would also require senior management involvement. We will continue our efforts to facilitate audits in a constructive and collaborative manner at every stage of the process, from identifying possible areas to audit to implementing the audit action plan.

In all of the above-mentioned areas, DG CLIMA will take every step necessary to keep the costs of controls at low level like in the previous years. We will continue our efforts to ensure that actions carried out are efficient and effective, and that processes and procedures are streamlined as much as possible.

D. Fraud risk management

DG CLIMA has had an anti-fraud strategy (AFS) in place since 2013. The AFS has been updated as necessary at regular intervals and a new version, for the period 2025-2028, was adopted in July 2025. Like its predecessor, the new AFS is in line with the Commission's anti-fraud

strategy and helps to implement the related action plan of 2023 ⁽¹⁴⁾. Following its entry into force, a communication campaign was launched and training to raise awareness about fraud has been provided to CLIMA staff, with more training scheduled for 2026.

The new DG CLIMA AFS builds on the firm foundation of the previous strategy and it introduces new anti-fraud elements in light of the latest developments in DG CLIMA, such as F-gases quota allocation and fee collection.

Most of the actions included in DG CLIMA's AFS are executed on a continuous basis, (e.g. update of the Red Flag documents whenever needed), and this will also be the case in 2026. As the parent Directorate-general of CINEA, DG CLIMA will help to ensure the monitoring and supervision of the executive agency's anti-fraud strategy. DG CLIMA will also contribute to the implementation of the Commission's anti-fraud strategy and its revised action plan, in particular as concerns the EU ETS. Finally, we will continue to participate in the Commission's Fraud Prevention and Detection Network, steered by the European Anti-Fraud Office, and cooperate with the European Public Prosecutor's Office, as appropriate.

All above mentioned outputs are part of DG CLIMA AFS and reflected in the performance table in the annex 2.

E. Sound environmental management

DG CLIMA will continue to contribute actively to the Commission's objective to become a climate-neutral organisation by 2030. In 2026, DG CLIMA will continue to implement the action plan of the 2022 Greening the Commission Communication, and will also seek synergies with the European Climate Pact. DG CLIMA will participate in all actions to reduce energy and water consumption and sort waste, and will continue to raise staff awareness of these Eco-Management and Audit Scheme (EMAS) activities.

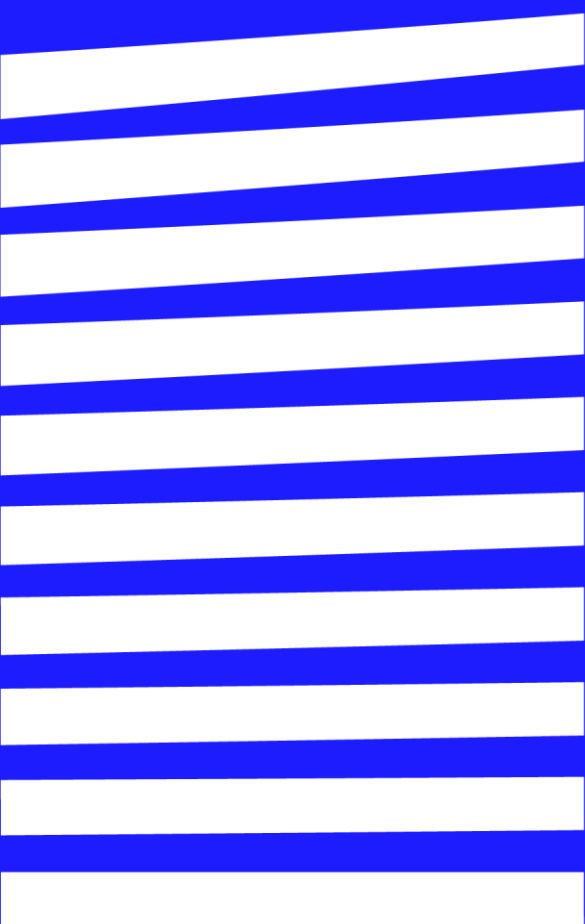
With regard to staff and experts' travel, DG CLIMA will continue to aim for reducing its greenhouse gas emissions per person by 50% by 2030 (compared to the 2019 baseline: 826.66 tonnes of CO₂ for 185 staff members) by favouring, wherever possible, remote or hybrid participation in meetings, and by encouraging low-carbon travel, to be monitored through the mission management tool. DG CLIMA will also continue to apply the Commission's guidelines on organising greener Commission meetings. DG CLIMA will build on its good track record (e.g. being the current and seven-time winner of the Commission's VéloMai competition) and continue to encourage sustainable commuting. DG CLIMA will also raise awareness of digital pollution under the guidance of DG HR and will continue to cooperate with DG Environment in the initiative to create a greener courtyard garden in their shared building, Breydel 2.

All above mentioned outputs are reflected in the performance table in the annex 2.

⁽¹⁴⁾ COM(2023) 405 final and SWD(2023) 245 final



ANNEXES



ANNEX 1: Performance tables – delivering on Commission priorities in 2026




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

Specific Objective 1: MITIGATION: Climate neutrality is achieved by 2050 through a well-functioning EU carbon market and a fair regulatory framework for EU and its Member States to reduce emissions and support the competitiveness and resilience of EU industry

Related to spending programme(s): LIFE programme 2021/2027 (Regulation 2023/783)

Main outputs in 2026:

New policy initiatives

| Output | Indicator | Target |
|--|----------------------------|---------|
|  (15) Update of the EU ETS for maritime, aviation and stationary installations, and the relevant market stability reserve | Adoption by the Commission | Q3 2026 |
|  Revision of national targets and flexibilities in the EU climate policy framework | Adoption by the Commission | Q4 2026 |
|  Update of the governance of the Energy Union and Climate Action including the phase-out of fossil fuels subsidies (16) | Adoption by the Commission | Q4 2026 |

Major implementation activities and enforcement actions

| Output | Indicator | Target |
|---|-----------|---------|
| Certification methodologies for permanent removals and carbon farming | Adoption | Q2 2026 |

Other major outputs

| Output | Indicator | Target |
|---|---|---------|
| Strengthening the EU ETS2 by amending the Market Stability Reserve Decision and the Auctioning Regulation | Finalisation of legislative processes | Q2 2026 |
| Revision of the CO ₂ standards for cars and vans Regulation | Facilitate agreement in the legislative process | 2026 |

(15) Items announced in Annex 1 (new initiatives) to the Commission Work Programme 2026.

(16) DG CLIMA is co-leading on this initiative with DG ENER.

General objective 1: A new plan for Europe's sustainable prosperity and competitiveness
Specific Objective 2: IMPLEMENTATION, ENFORCEMENT AND SIMPLIFICATION: EU climate legislation is monitored, among other ways, through the Energy Union Governance, is properly applied and enforced and is mainstreamed in the European Semester Process. The climate acquis is stress tested and opportunities for simplification are identified, including through regular implementation dialogues and reality checks.


Related to spending programme(s): LIFE programme 2021/2027 (Regulation 2023/783)

Main outputs in 2026:

Evaluations and fitness checks – part of the stress testing of the EU acquis

| Output | Indicator | Target |
|--|---|---------|
| Evaluation of the Innovation Fund | Publication of staff working document by the Commission | Q3 2026 |
| Evaluation of the Modernisation Fund | Publication of staff working document by the Commission | Q3 2026 |
| Evaluation of the LULUCF Regulation | Publication of staff working document by the Commission | Q4 2026 |
| Evaluation of Directive (EU) 2003/87/EC (on the EU ETS) and of Decision (EU) 2015/1814 on the Market Stability Reserve (as part of the back-to-back EU ETS review) | Publication of staff working document by the Commission | Q3 2026 |

Initiatives linked to regulatory simplification and burden reduction

| Output | Indicator | Target |
|---|----------------------------|---------|
|  Update of the governance of the Energy Union and Climate Action, including the phase-out of fossil fuel subsidies | Adoption by the Commission | Q3 2026 |

Implementation dialogues and significant reality checks

| Output | Indicator | Target |
|--|------------|-------------------------|
| Implementation dialogue | Completion | Q2 2026 ⁽¹⁷⁾ |
| Reality check on the application of the EU ETS, Monitoring, reporting, verification and free allocation rules for stationary installations | Completion | Q1 2026 |

Major implementation activities and enforcement actions

| Output | Indicator | Target |
|--|--|--|
| Completeness check of national measures transposing the revised EU ETS Directive (incl. ETS1, ETS2, aviation and maritime) | Finalised completeness check of national transposition measures that have been notified before the transposition deadline to the Commission; launching infringement proceedings against Member States where transposition measures are missing | Q4 2026 (this exercise may be continued post-2026, depending on the state of Member States' notifications) |

⁽¹⁷⁾ The topic and date of the Implementation dialogue are yet to be decided.

| Output | Indicator | Target |
|--|---|---|
| Conformity check of national measures transposing the revised EU ETS Directive (incl. ETS1, ETS2, aviation and maritime) | Finalised conformity check of national transposition measures that have been notified before the transposition deadline to the Commission | Q4 2026 (this exercise may be continued post-2026 depending on the state of Member States' notifications) |
| Annual Progress Report on Simplification, Implementation and Enforcement 2026 | Publication | Q3 2026 |

Other major outputs

| Output | Indicator | Target |
|---|----------------------------|---------------|
| 2025 Annual Report on CO ₂ emissions from maritime transport | Adoption by the Commission | Q1 2026 |
| 2026 Carbon Market Report | Adoption by the Commission | Q3 2026 |

General objective 1: A new plan for Europe's sustainable prosperity and competitiveness
Specific Objective 3: *FINANCE: Climate-related spending continues to be in the EU budget and in private funds to finance the clean and just transition and invest in particular in low carbon and other climate innovations, respecting the Do No Significant Harm principle and enhancing the EU competitiveness and resilience to climate impacts.*

Related to spending programme(s): LIFE programme 2021/2027 (Regulation 2023/783)

Main outputs in 2026:

Other major outputs

| Output | Indicator | Target |
|---|--|--------------------------------------|
| Calls for proposals under the Innovation Fund | Grants signed | Q1/Q2 and Q3/Q4 2026 ⁽¹⁸⁾ |
| First auction for industrial process heat decarbonisation | Grants signed | Q4 2026 |
| Innovation Fund Knowledge-Sharing Digital Solution | Ongoing work | 2026 |
| Investments approved under the Modernisation Fund | Amounts disbursed to beneficiary Member States | Q2 2026 and Q4 2026 ⁽¹⁹⁾ |

⁽¹⁸⁾ The auctions and regular grants have different evaluation timelines. For the IF25 H2 Auction the grants are likely to be signed in Q3/Q4 2026. The projects following the IF24 Call for regular grants are expected to sign grant agreements in Q1/Q2 2026, whereas the IF25 Call for regular grants are expected to sign grant agreements in Q1/Q2 2027.

⁽¹⁹⁾ The Modernisation Fund has two disbursement cycles per year, one in spring and one in autumn.

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

Specific Objective 4: **COMMUNICATION AND DIALOGUE: A voice and space is given to citizens, cities, regions and all stakeholders to design and implement climate actions, share information, launch grassroots activities and showcase solutions that others can follow through the Climate Pact and the EU/Global Covenant of Mayors. We also engage with businesses and stakeholders to discuss implementation, identifying bottlenecks and simplification opportunities, and policies for post-2030.**

Related to spending programme(s): LIFE programme 2021/2027 (Regulation 2023/783)

Main outputs in 2026:

Major public consultations

| Output | Indicator | Target |
|--|------------------|---------------|
| Open public consultation on update of the governance of the Energy Union and Climate Action, including the phase-out of fossil fuel subsidies | Completion | Q1 2026 |
| Open public consultation on revision of national targets and flexibilities in the EU climate policy framework | Launch | Q1 2026 |
| Open public consultation on European integrated framework for climate resilience | Completion | Q1 2026 |
| Open public consultation on Legal framework for the possible use of international credits towards the 2040 climate target under the EU Climate Law | Launch | Q1 2026 |

Other major outputs

| Output | Indicator | Target |
|---|---|--|
| Annual dialogue with stakeholders | Number of attendees | 500 attendees (in person or online) |
| Annual Youth Policy Dialogue | Number of attendees | 20 attendees |
| EU Day for the Victims of the Global Climate Crisis - Event | Number of events | Event in Brussels and 2-3 across the EU |
| Outreach and engagement activities in Member States | Number of activities | 6 |
| Climate Pact ambassadors | Number of ambassadors | 900 by end of 2026 |
| Pilot awareness-raising campaign to build societal resilience to climate-related disinformation | Campaign implemented in 4 focus countries Cumulative reach | Cumulative reach: 10 million individuals |


General objective 1: A new plan for Europe's sustainable prosperity and competitiveness and General objective 4: Sustaining our quality of life: food security, water and nature

Specific Objective 5: CLIMATE RESILIENCE AND RISK MANAGEMENT: EU society and economy is increasingly climate resilient, adapted and equipped, and protected and insured against the adverse impacts of climate change

Related to spending programme(s): LIFE programme 2021/2027 (Regulation 2023/783)

Main outputs in 2026:

New policy initiatives

| Output | Indicator | Target |
|--|----------------------------|---------------|
|  European integrated framework for climate resilience: <ul style="list-style-type: none"> - Commission Communication - legislative proposal, Commission Decision on the application of climate resilience principles and tools within the Commission, [and a Commission Recommendation] | Adoption by the Commission | Q4 2026 |

Other major outputs

| Output | Indicator | Target |
|---|--|---------------|
| Call for proposals for Horizon Europe 2026 work programme 2026 ⁽²⁰⁾ | Adoption by Commission and launch | Q1 2026 |
| 2 nd term of the Mission Implementation Platform by means of public procurement ⁽²¹⁾ | Award decision and start of the contract | Q1 2026 |
| National, regional and local stakeholders' gathering: annual forum plus two regional forums ⁽²²⁾ | 300 plus 150 people attending in person | Q2 2026 |

⁽²⁰⁾ This output is part of the Mission on Adaptation and therefore not financed under the LIFE 2021-2027 programme but under the Horizon Europe 2021-2027 Programme.

⁽²¹⁾ This output is part of the Mission on Adaptation and therefore not financed under the LIFE 2021-2027 programme but under the Horizon Europe 2021-2027 Programme.

⁽²²⁾ This output is part of the Mission on Adaptation and therefore not financed under the LIFE 2021-2027 programme but under the Horizon Europe 2021-2027 Programme.

General objective 6: A global Europe

Specific Objective 6: **INTERNATIONAL ENGAGEMENT⁽²³⁾**: The level of ambition of the other greenhouse gas emitters is increased, including through carbon pricing, thanks to the EU's leading role in climate diplomacy, in line with the Paris Agreement and Strategic Development Goal 13, through multilateral and bilateral engagement and clean trade and investment partnerships

Related to spending programme(s): LIFE programme 2021/2027 (Regulation 2023/783), NDICI-GE, IPA III

Main outputs in 2026:

New policy initiatives

| Output | Indicator | Target |
|--|-------------------|------------------|
| Side events hosted at the EU pavilion at COP31 | Number of events | Around 30 events |
| Progress in negotiations to link the EU and UK ETS | Agreement reached | Q4 2026 |

Other major outputs

| Output | Indicator | Target |
|---|---|--|
| Lead the EU negotiations at COP31, UNFCCC | Completion | Q4 2026 |
| Lead the EU negotiation at MOP38, Montreal Protocol | Completion | Q4 2026 |
| ETS Policy Dialogue with China | Completion and agreed actions for future cooperation | Q3 2026 |
| Florence Process on Carbon Markets | Completion and number of countries participating | Q2 2026 |
| Preparation of Environment Council conclusions on COP31 | Adoption | Q4 2026 |
| Preparation of ECOFIN Council conclusions on EU climate finance | Adoption | Q4 2026 |
| Preparation and dissemination of EU and Member States' international climate finance contribution | Adoption | Q4 2026 |
| Cooperation activities under the Green Alliances, Partnerships and EU Climate Dialogues | Number of activities | At least one event per country of activity under these initiatives |
| Summit statements and political declarations | Climate reference in bilateral summit statements/political declarations | All summit statements with strategic partners refer to climate |
| Briefings for bilateral high-level meetings | Number of briefings delivered | Stable number of briefings |

⁽²³⁾ The title of this specific objective was adjusted to cover more activities from 'International Negotiations' to 'International Engagement'.

ANNEX 2: Performance tables – A modern and sustainable public administration

A. Human resource management

| Objective: DG CLIMA employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities. | | |
|--|---|--|
| Main outputs in 2026: | | |
| Output | Indicator | Target |
| Additional effort towards reaching a gender balance in middle management positions | Number of female candidates invited to interview for head of unit positions | At least one female candidate invited to interview for a head of unit position |
| Nationality balance | Percentage of staff from under-represented Member States | Above 30% of staff |
| Townhall meetings | Number of meetings and participants | 2 meetings per year, with 50% of staff participating |
| News items on the DG CLIMA intranet | Number of news items and views | 100 articles per year |
| Internal events (lunchtime conferences etc.) | Number of events and participants | 30 events per year, with 50 participants per event |
| Meetings of the DG CLIMA communication correspondents' network | Number of events and participants | 4 events per year, with 15 participants per event |
| Use of Teams and SharePoint Online | Number of staff using Teams and SharePoint Online | 75% of staff regularly using Teams and SharePoint Online |
| Promote knowledge among DG CLIMA staff of what internal communication can offer | Number of articles and events | 3 articles per year, 1 event per year |

B. Digital transformation and data management

Objective: DG CLIMA is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to create a digitally transformed, user-focused and data-driven Commission.

Main outputs in 2026:

Digital Transformation

| Output | Indicator | Target |
|--|---|----------------------|
| % of units with a dedicated internal SharePoint site to store documents and to document internal processes | % of units actively using their specific SharePoint site | 100% |
| % of new working documents created in Teams or SharePoint Online vs other legacy storage (e.g. network drives, home folders, etc.) | % of new documents created and managed in Teams groups and/or SharePoint sites vs total number of new documents created and managed | 100% ⁽²⁴⁾ |
| IT systems migrated to the new cloud-based infrastructure offered by DG DIGIT to ensure a seamless digital environment, reduce the environmental footprint of its IT operations, support the transition to renewable energy, and ensure that digital solutions themselves are energy efficient | % of IT systems utilising cloud infrastructure services compared to the total number of IT systems | 100% |
| Maintain the high level of communication and information systems with updated security plan | % of IT systems with an updated security plan | 100% |
| Amplify and echo the corporate DIGIT campaigns through the LISO team | % phishing email click rate below 10%, | < 10% |
| Amplify and echo the corporate DIGIT campaigns through the LISO team | % phishing reporting rate | > 25 % |

Data Management

| Output | Indicator | Target |
|--|---|---|
| Gradually expand the coverage of the datahub (single entry point for the most-used datasets in DG CLIMA) while increasing its functionality and use. This will allow DG CLIMA to elevate its | % of datasets with a designated data owner and data steward. % of datasets with metadata published in the Commission's data catalogue. | 100% of datasets with a designated data owner and data steward 50% of datasets with published metadata |

⁽²⁴⁾ This indicator will be removed at the end of 2026 as its calculation is based on secondary information, i.e. it is inferred from the SPO / Teams use information and the number of support tickets linked to shared drives. Of course, shared drives may still be used as needed (and indicated in [corporate guidelines](#)) for large file types (media, pictures, etc..).

| | | |
|---|--|---|
| current level of data maturity from “developing” to “advanced”. | Share of datasets included in the DG CLIMA datahub. Hold at least 3 training or awareness-raising events on datasets and reports for data stewards and for DG CLIMA colleagues. | 50% of datasets included in the DG CLIMA datahub 3 training courses. |
|---|--|---|

Data Protection

| Output | Indicator | Target |
|--|--|--------|
| Renewed tour of duty' during unit meetings with focus on each unit's specificities | % of staff who received an awareness update on personal data protection | 75 |
| Focused training sessions for record editors and managers | number of training sessions | 10 |
| New versions/updates of the existing DG CLIMA data protection records | % of records of processing operations reviewed and published within the last two years | 80 |

C. Sound financial management

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

Main outputs in 2026

| Output | Indicator | Target |
|--|--|--|
| Effective controls: legal and regular transactions | Estimated risk at payment | remains < 2 % of relevant expenditure ⁽²⁵⁾ |
| | Estimated risk at closure | remains < 2 % of relevant expenditure |
| Effective controls: Safeguarded assets | Implementation of the contribution agreement with the EIB on Monetisation and Asset Management | 2 conclusive meetings of the Innovation Fund Monetisation and Asset Management Coordination Committee Validation of the reporting package, including financial statements prepared by the EIB |
| Safeguarded information | Implementation of the annual security plans | The majority of actions are implemented |

⁽²⁵⁾ For the research, industry, space, energy and transport family of departments, it is necessary to make a distinction between Horizon 2020 and Horizon Europe since they have different materiality criteria. The relevant departments should use a common approach.

| Output | Indicator | Target |
|---|--|--|
| Efficient controls | Budget execution Timely payments | Remains 100 % of commitment appropriations and Remains 99% of payment appropriations Remains > 95% of payments (in value) made on time |
| Economy of controls | Overall estimated cost of controls | Remains < 3.2% of funds managed |
| Open recommendation for the Internal Audit Service (IAS) | Number of recommendations more than 6 months overdue | Not more than 1 |
| Open recommendation for the European Courts of Auditors (ECA) | Number of recommendations more than 6 months overdue | Not more than 1 |

D. Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ⁽²⁶⁾ aimed at the prevention, detection and correction ⁽²⁷⁾ of fraud.

Main outputs in 2026:

| Output | Indicator | Target |
|---|--|-----------------------------------|
| Implementation of the selected actions included in the DG CLIMA anti-fraud strategy foresaw in 2026 | Anti-fraud strategy's selected actions | 100% of due actions implemented |
| Communication on the anti-fraud strategy to raise awareness | Number of communications | At least one communication action |
| Anti-fraud awareness-raising training | Number of training courses | One training course |

⁽²⁶⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019; Communication from the Commission 'Commission Anti-Fraud Strategy Action plan – revision 2023' COM(2023) 405 of 11 July 2023 – 'Communication on the 2023 revision' – and the accompanying revised action plan, SWD(2023)245–“the revised Action Plan’.

⁽²⁷⁾ 'Correction of fraud' is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

E. Sound environmental management

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

Main outputs in 2026

| Output | Indicator | Target |
|--|--|--|
| Actions to reduce emissions from staff professional travel ⁽²⁸⁾ | Number of specific initiatives to reduce emissions from staff professional travel DG CLIMA-specific mission guidance that goes beyond the guidance in the Mission Guide Number of reports per year on the emissions stemming from missions | 2 reports per year on the emissions stemming from missions (one on 2025 data and one mid-year on 2026 emissions) |
| Energy-saving actions | % of DG CLIMA buildings participating in the annual Building Energy Savings Together (BEST) energy saving actions (summer) % of DG CLIMA buildings participating in the annual BEST energy saving actions (winter) | Participation in 2 actions |
| Staff awareness actions | Number of staff awareness actions in line with EMAS/greening corporate campaigns or from local initiatives | at least one action |
| Green public procurement (GPP) | procurement procedures where GPP criteria are considered (whether implemented or not) | All framework contracts have the GPP selection criteria |

⁽²⁸⁾ Identify the actions/specific initiatives to be undertaken (for example related to awareness, control, monitoring)