



European
Commission

Management Plan 2020

DG BUDG

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INTRODUCTION

The framework for DG BUDGET's management plan for the year 2020 is built around the 3 main overarching general objectives of the von der Leyen Commission to which DG BUDGET's work contributes and also DG BUDGET's 7 specific objectives defined in DG BUDGET's Strategic Plan 2020-2024. The 3 general objectives are : (i) *An economy that works for people*; (ii) *Promoting our European way of life*; and (iii) *A modern, high performing, sustainable Commission*. This document translates these specific objectives into concrete and operational outputs which will shape DG BUDGET's work during 2020.

DG BUDGET has 530¹ staff members, structured around six Directorates based in Brussels and Luxembourg, who (i) Design, negotiate and manage EU budget expenditure and revenue; (ii) Develop policy-relevant knowledge, performance and financial intelligence; (iii) Enhance agility of the budget; (iv) Ensure that the amounts allocated from the EU budget are invested for the intended purpose paving the way to the discharge; (v) Strengthen the protection of the EU budget accounting; (vi) Promote a strong enforcement culture to protect the EU budget and (vii) Act as a center of excellence and trustful partner for Commission services, other institutions, Member States and beneficiaries regarding financial governance, accounting, treasury, financial corporate IT systems, financial risks and management of debt, assets as well as contingent liabilities.

Part 1 of this management plan “Delivering on the Commission’s priorities” describes our main policy ambitions for this year (2020) and how DG BUDGET's political outputs will contribute to its Specific Objectives and to the overarching General Objectives of the Commission. It also describes how the most significant external and internal communication actions will contribute to the achievement of our specific objectives.

Part 2, “Modernising the administration”, focusses on how we intend to deliver on our specific objectives in relation to organisational aspects. In particular, it describes the various steps that will be taken to modernise the way we work together, covering gender equality, digitalisation, collaborative working, sustainability and how we make the most efficient and effective use of the resources at our disposal.

Finally, the **Annex** to the body of the Management Plan provides the set of specific political outputs, indicators and targets which will be used to measure DG BUDGET's performance in 2020.

This plan takes account of developments since the beginning of the year 2020, more specifically the COVID-19 pandemic which has created unprecedented challenges touching the lives of all Europeans and shaking the foundations of the Union's economy and society. While this crisis is affecting all parts of the Union, its impact and the responses to it vary putting the cohesion of Europe's single market to the test.

¹ Staff members as of 01.01.2020 as published on Europa website by DG HR (it includes officials, temporary agents, contractual agents and national experts).

Already between January and April this year, the Commission has used all the remaining flexibility in the 2014-2020 Multiannual Financial Framework.

DG BUDGET's role for the remainder of this year and for 2021 will be to continue to act as the EU's financial operational arm vis-à-vis the rest of the Commission's services and also external stakeholders, in particular the Member States. In this role, DG BUDGET will lead, as a center of excellence and expertise, in areas such as budget planning (including revenue) and implementation, forecasting and financial reporting, accounting and treasury, the management of assets and budget guarantees, financial regulation definition and enforcement as well as internal control. On the revenue side DG BUDGET will ensure the effective collection of "Own Resources" and support the reinforcement of customs controls to deter fraud. By being proactive and policy driven, DG BUDGET will enhance cooperation and coordination with other Commission services and the Member States.

In parallel to all of the above, DG BUDG will endeavour to ensure that the EU budget generates the highest added value possible, that it is duly protected from fraud and other important risks such as those related to a lack of compliance with the Rule of Law and conflict of interests rules, that there is an effective recovery of any unduly paid amounts and finally, that the European Commission is granted a discharge on the management of the EU budget by the Budgetary Authority.

PART 1. Delivering on the Commission's priorities: main outputs for the year

Through its different roles and activities, DG BUDGET contributes in some cases directly and in others indirectly to all Commission priorities. DG BUDGET's direct contribution is linked to the following three Commission General Objectives: (i) An economy that works for people (number 3); (ii) Promoting our European way of life (number 5); and (iii) A modern, high performing, sustainable Commission (number 7).

General Objective 3: AN ECONOMY THAT WORKS FOR PEOPLE

3.1. Design, negotiate and manage EU budget expenditure and revenue that delivers efficiently on Union priorities and provides added value through the financing of EU public goods

On the basis of its proposals of May and June 2018, and the revisions proposed in May 2020, the Commission aims to broker a timely agreement on the future Multiannual Financial Framework (MFF) for the period 2021-2027 with an increased financial capacity to sustain the Union Recovery Plan, as well as on the *System of Own Resources post-2020*. The inter-institutional negotiations on the comprehensive package of legislative and policy proposals, the financing of the EU budget, are continuing with the aim of reaching political agreement at European Council level in the course of summer 2020.

DG BUDGET, in close cooperation with the Secretariat General, will continue to provide the necessary inputs and in collaboration with the Council, the European Parliament, Member States and other stakeholders will contribute to make possible a swift agreement on a balanced and modern EU budget. DG BUDGET's input includes inter alia: new legislative proposals; contributing to the draft European Council conclusions (negotiation box); preparing interventions by the Commission President and the Commissioner responsible for Budget; providing technical inputs on elements of the package on the expenditure programmes and on the revenue side (e.g. modernisation of the current system of Own Resources and introduction of new Own Resources) and the use of financial instruments above the MFF ceilings. All the above activities are aimed at supporting the sustainable recovery of the European economy around green and digital transitions and building resilience against current and future shocks.

Since January 2020 the following measures have been put in place in response to the recent Coronavirus crisis: (i) the Coronavirus Response Investment Initiatives (CRII, CRII+); (ii) proposals to redirect all the remaining budget for the year into an Emergency Support Instrument; and (iii) the SURE regulation (Support to mitigate Unemployment Risks in an Emergency following the COVID-19 outbreak).

DG BUDGET has also progressed on its core responsibility to ensure the proper functioning of the annual budgetary procedure through: (i) facilitating agreement and the adoption of the draft budget; and (ii) following-up on budget implementation including any necessary amendments of the budget to incorporate new priorities.

The new budget nomenclature proposed for the next MFF will introduce a significant simplification of the budget structure designed to increase transparency and facilitate smooth implementation.

DG BUDGET also plays a key role in the optimal allocation of scarce resources, including human resources, to ensure that these reflect the political priorities of the Commission. DG BUDGET also ensures that the budgetary implications of all new legal acts as well as Commission decisions are carefully assessed and integrated in the budget.

Finally, DG BUDGET will continue contributing to the negotiations of the EU's future new partnership with the UK and the implementation of the UK Withdrawal Agreement.

3.2. Develop policy-relevant knowledge, performance and financial intelligence in order to optimize the use of resources, influence policy design and ensure efficient and effective implementation of the spending programmes.

DG BUDGET will continue to gradually expand its work in the area of efficient budgetary governance and budget implementation: developing more of a steering role to ensure an 'all-Commission' approach – as currently demonstrated by the role played in the negotiations on the future governance of Horizon Europe, NDICI and the Innovation Fund; guiding to ensure sound budgetary management which avoids duplication and unnecessary complexity and silos; ensuring the cost-efficient implementation of programmes while preserving the Commission's steering role (e.g. decision on implementation of next MFF programmes and the Innovation Fund, supported by a cost-benefit analysis).

Budgetary performance, in the sense of whether and to what extent the EU budgetary programmes achieve their objectives on the ground, will become increasingly important over the course of the next MFF. With this in mind, an in-depth analysis of the performance of the spending programmes will be carried out in 2020 in the context of the preparation of the Draft Budget 2021 and the Annual Management and Performance Report 2019, with a specific focus on EU added value. Subsequently, this performance assessment is expected to progressively feed into the resource allocations in future budgets, to ensure that EU funds continue to be spent in the most efficient and effective manner.

Performance reporting and communication on achievements will be a key element in achieving this objective, with 'Programme Statements' and the 'Programme Performance Overview' as main deliverables. As from this year, the 'Programme Performance Overview' will become an annex of the Annual Management and Performance Report (AMPR), which presents a high-level overview of the results obtained through EU spending (in particular in Part 1 of the AMPR). In the 'Programme Statements' emphasis will be put on improved reporting of the EU budget's contribution to the realisation of the Sustainable Development Goals (SDGs). Another novelty this year will be the pilot annual performance report of the European Court of Auditors, which provides an opportunity to set out the Commission's ambitions in this respect.

DG BUDGET will therefore continue to take a leading role, along with the Secretariat General, in developing a performance culture, and a shared understanding with main stakeholders on the performance of the EU budget. In this context, DG BUDGET is

continuing to work on the finalisation of the performance framework for the 2021-2027 MFF.

*3.3. Enhance **agility of the budget** by strategic planning and foresight, harmonized asset management as well as efficient use of financial instruments and the budgetary headroom*

The EU budget's room for manoeuvre to react to unforeseen circumstances is constrained by the size of the unallocated margins under the MFF ceilings and the special instruments defined in the MFF regulation. DG BUDGET's role is to ensure optimal use of these limited resources through careful forecasting of the expected implementation in the Annual Monitoring and Forecast of Budget Implementation Report and analysis of, and prioritisation among, competing emerging demands.

The management of the current and future MFF must be supported by strategic planning and foresight with the annual provision of long-term forecasts of revenue and expenditure. These are published in a long-term forecast report as per Art.247.1(c) of the Financial Regulation. There are numerous factors, which may render this exercise difficult, on the one hand, the uncertainties surrounding the fallout of the COVID-19 crisis and on the other hand, the shape of the future MFF, which is yet to be agreed.

Moreover, annual forecasts help to ensure the efficient implementation of the annual budget under the multiannual framework. The spring Advisory Committee on Own Resources (ACOR) forecast is the basis of the calculation of the Own Resources. 2020 forecasts will pose a number of challenges as regards forecasting the economic impact of the COVID-19 crisis as well as the UK's future participation in various programmes in line with the withdrawal agreement. On process, another challenge will be the consultation of Member States which will be carried out for the first time via written procedure in view of the confinement measures.

In 2021, the nature of the budget will be defined by the future MFF, yet to be agreed. The timing is short which will also pose a challenge. In addition, it will be necessary to define the parameters of the future contribution of the UK as a third country for the participation in some EU programmes.

The Own Resources of the EU will continue to be effectively managed and controlled during 2020, as reflected in the Declaration of Assurance from the European Court of Auditors in previous years. Furthermore, the outcome of negotiations on the Commission's new Own Resources legislative package adopted in May 2018 and May 2020 will pave the way for the future management and control of revenue in the future MFF 2021-2027. DG BUDGET will continue to accompany the negotiation process to facilitate negotiations at all stages and in various fora, especially in the Council.

The management and control of the revenues of the EU budget, as described above, is based on the assumption of a continued orderly UK withdrawal based on the financial settlement included in the draft withdrawal agreement.

The EU triple A credit rating allows the EU to undertake important financial operations at lower costs. Sound financial management is a key determinant of the EU rating. The MFF

2021-27 will use financial instruments intensively to support Europe's Recovery Plan, which necessitates the prudent management of the available headroom to cover all contingent liabilities falling due in the same year.

DG BUDGET's role will be strengthened in mobilising additional resources for the Union budget through borrowing and lending activities, and projecting its policy impact through carefully managed use of leverage (via budgetary guarantees) in addition to its traditional role as caretaker for the assets owned by the EU budget. To develop this support to the Union budget DG BUDGET will work on 3 strategic axes in the course of 2020:

1. Borrowing and lending:

DG BUDGET will play a key role in financing the Union's budgetary support for the Union recovery plan in the context of COVID-19 crisis through a scaling-up of current borrowing and lending operations for the SURE instrument and also to finance different EU policies in the repair and recovery phase. This role will be significantly enhanced under the revised Own Resources Decision which, once adopted, will empower the Commission to undertake large-scale borrowings on behalf of the Union budget to finance policies under the Recovery Plan. Managing large volumes of issuance – to ensure good market take-up on the most favourable conditions at the maturities consistent with budgetary and Member States needs – will require the development of sophisticated debt management capacity, comparable with those implemented by large sovereign issuers.

Specific actions foreseen in this area include issuance of back-to-back loans including the following:

- Mobilising budgetary resources for the implementation of the Union's Recovery Plan: under the proposed Own Resources Decision, the Commission will be mandated to implement centralised borrowing for EUR 750 Billion, mostly via issuance of bonds during the first half of the next MFF. The proceeds from this borrowing will be used to provide different types of support under a number of spending programmes with a view to address the impact of the COVID-19 pandemic. The specific purposes for which these proceeds can be used are defined in the EU Recovery Instrument. This borrowing will thus enable the Union to provide immediate and forceful support while alleviating the fiscal impact on Member States in the short term.
- Organisation of Union borrowing and lending to implement the European instrument for temporary support to mitigate unemployment risks in an emergency (SURE): under the SURE Regulation², the Commission will borrow EUR 100 Billion in capital markets to grant EU loans to affected Member States to finance employment support. Given the large amounts to be raised in a relatively short period of time, this sizeable funding programme will represent a non-negligible technical and human challenge which will require a reinforcement of DG BUDG's capacity for implementing this financial assistance programme in the most efficient manner.

² COUNCIL REGULATION (EU) 2020/672 of 19 May 2020

- Increased financial assistance to countries in the enlargement and neighbourhood regions as part of the EU's external response to the economic fallout of the COVID-19 crisis: a large number of neighbourhood and developing countries will face reduced budgetary revenues, increased expenditures for support to companies and individuals affected by the crisis and increased healthcare spending. To assist with these difficulties the Commission plans to step up Macro Financial Assistance lending to third countries by EUR 3.1 billion in 2020.

2. Development of a corporate risk-management framework for budgetary guarantees:

A second axis for rapid development is the establishment of a Commission framework for the management of contingent liabilities for the Union budget linked to budgetary guarantee programmes. Given the three-fold increase in the size of budgetary guarantees for private investment in the crisis-recovery period, including the creation of new Solvency Support Instrument under EFSI and expansion of the InvestEU budgetary guarantee, the need for this framework becomes even more pressing. Following the adoption of the Commission Decision to establish a Steering Committee on Budgetary Guarantees, a clear governance framework now exists for the organisation of this work. This framework should be put in place to consolidate the solid preliminary work already carried out on risk management methodologies, the content of guarantee agreements, and the integrated reporting system that will be needed to inform key stakeholders, including Council and Parliament on the sustainability of the budgetary guarantee systems during 2021.

3. Management of the assets of the Common Provisioning Fund (CPF)

The third strategic challenge relates to the preparation to manage and oversee the Common Provisioning Fund (CPF) which will be the critical capital buffer for the system of EU budgetary guarantees. From the entry into force of the next MFF, the CPF shall hold the provisions for various EU financial instruments, financial assistance and budgetary guarantee programmes. On the basis of current Commission proposals, CPF could receive EUR between 80-90 Billion in contributions over the next MFF. These amounts have been significantly increased by the introduction of new Solvency Support Instrument under EFSI and the proposal to transform InvestEU into RecoverEU and expand it to include new investment support programmes (solvency support). The sound and successful management of a portfolio of this size assumes a strategic importance for the stability the EU budgetary architecture, notably the large volumes of liabilities incurred through budgetary guarantees. Given the current economic and financial conditions, the Commission Decision on the Asset Management Guidelines for the CPF foresees a prudent and stability-oriented investment objective for the CPF, and establishes robust decision-making and reporting obligations. The Commission has explained, in its Communication (COM(2020)130), the arguments on why the Commission believes that should manage the assets of the CPF itself.

By grouping the EU guarantee funds under the CPF with a single investment strategy / benchmark clearly oriented towards capital preservation, DG BUDGET will strongly support the objective of budget agility through strategic oversight and harmonized asset

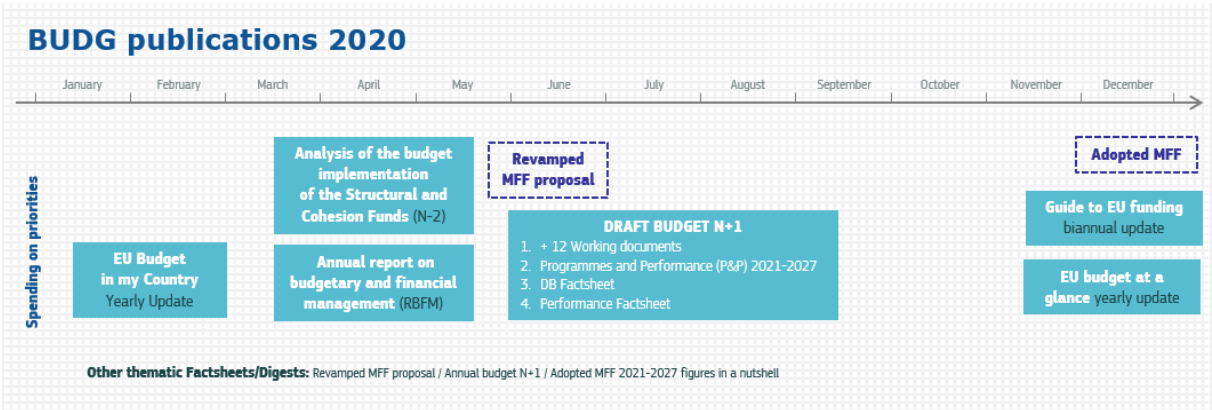
management. A significant challenge is the investment of such large amounts in a market environment characterised by economic uncertainty and negative interest rates for most of the Euro denominated assets. The recent coronavirus crisis led to unprecedented volatility in the financial markets. Under these circumstances, building a benchmark with an objective of capital preservation over a few years and with limited risk appetite will prove challenging.

STRATEGIC COORDINATION AND COMMUNICATION

DG BUDGET’s strategic coordination and communication unit provides support and a strategic steer to DG BUDGET’s activities. In this capacity, the unit acts as a strategy centre for the Director General and senior management, and supports DG BUDGET units by providing the strategic direction, linking policy and figures and translating the political priorities of the Commission into the tangible budgetary outputs.

It also coordinates cross-DGs policy initiatives (e.g. Just Transition Mechanism, ESI, and CRII) that involves budgetary engineering putting in practice the “Ministry of Finance” role of DG BUDGET in the European policy debate. It also offers support to other units, e.g. in the preparation of 2021-2027 revamped MFF; It manages legislative coordination process, GRI and COREPER coordination and ensures that the whole DG is informed and prepared for the delivery of important legislative proposals.

The unit is also in charge of delivering accurate and quality communication material in the form of press releases factsheets, Q&A, defensives, LTT, briefings and speaking points for the Senior Management and the Commission decision-makers to present and defend policy proposals. It manages EU budget related web pages on Europa and social media activities with the objective of informing the citizens and businesses about the funding opportunities created by the EU programmes and about their results. Daily media review provide DG BUDGET’s staff with a current political context in which the policy proposals are delivered or are being prepared. The unit also replies to the questions from citizens and requests for access to documents as well as to the parliamentary questions.



The table below outline the communication activities in 2020 that will focus on the revamped MFF proposal, delivery on priorities, EU added value & results.

Communication Plan 2020: AN ECONOMY THAT WORKS FOR PEOPLE

Target audiences	Objectives	Non-exhaustive list of actions
<p>In Brussels</p> <ul style="list-style-type: none"> • EP and individual MEPs • Council of the EU, individual PERM REPS • Other institutions (EESC, ECA, etc.) • Think tanks, industry associations, business organizations • Brussels press corps • Social Media influencers • EC staff <p>In the Member States:</p> <ul style="list-style-type: none"> • Citizens • National and regional administrations • National and regional parliaments • Non-governmental sector – NGOs • Influencers: think tanks, industry associations, business organisations, online influencers • Beneficiaries of EU funding (who could be vocal in their support) • Media and Social Media on the ground • EC REPS, European Direct Centres <p>Beyond the EU:</p> <ul style="list-style-type: none"> • Third countries • International Organisations (WB, UN, etc.) 	<ul style="list-style-type: none"> • Support the negotiations on EU's next long-term budget 2021-27 • Communicate on the impact of the EU budget on the daily life of the Europeans and thus reinforce a pro-EU feeling • Inform about EU budget achievements including contribution to Commission priorities and response to the unforeseen events such as Coronavirus crises • Contribute to neutral media coverage or pro-Commission media coverage; • Generate positive talk about the added value of the EU budget both in Brussels and across the EU • Generate positive Media coverage and buzz on Social Media 	<ul style="list-style-type: none"> • Communication campaign on the revamped MFF • Contribution to the corporate campaigns on EU budget achievements (results), access to EU funding (opportunities)) • Revamp of the EU budget web pages on Europa including access to EU funding • Harmonisation of the MFF web presence • Technical briefings to the media and REPS • Presentations to groups and visitors including targeted audience in the MS • Enhanced use of social media and influencers • Outreach to journalists • Publications (Access to EU funding, EU budget at the glance)

In addition to these external communication activities, the unit develops inter-institutional outreach towards the European Parliament and Council Presidencies beyond CONT, BUDG and COMBUD committees, in order to try to shape the debate with these institutions in relation to the EU budget.

General Objective 5: PROMOTING OUR EUROPEAN WAY OF LIFE

5.1. Secure that the amounts allocated from the EU budget are invested for the intended purpose, and ensure strict compliance with the financial rules in order to minimize errors, prevent fraud, enhance transparency, and pave the way to the discharge

DG BUDGET plays a leading role in the protection of the financial interests of the Union and sound financial management as regards EU budget revenues. It is in charge of the effective management of the Own Resources contributions, ensuring that proceeds due to the EU budget are recovered correctly, timely and in full. In addition, it is responsible for the implementation of the Protocol on the Privileges and Immunities of the European Union.

Against this background DG BUDGET will continue to ensure strict compliance with the financial rules in order to minimize errors, prevent fraud, enhance transparency, and pave the way to the discharge. This objective will be achieved through:

- i) Correct recording of all transactions related to the Member States’ contributions of Own Resources. To guarantee the correct recording, all the necessary procedures have been set up, mainly based on double verification of supporting documents.

ii) Advising internal and external stakeholders on legal issues relevant to Own Resources issues and managing any questions with respect to the Protocol on the Privileges and Immunities of the EU and the VAT exemption of the Commission (recovery of VAT for official purchases).

The Commission attaches great importance to the annual discharge procedure by which it is held politically accountable for its implementation of the EU budget. The European Parliament decides to grant discharge for a financial year after examining the Commission's Integrated Financial and Accountability Reporting, the European Court of Auditors' reports, and a recommendation from the Council. It also invites selected Commissioners and Directors-General for hearings, and requests information as appropriate.

DG BUDGET plays a leading role in the discharge procedure by ensuring the effective management of relations with all relevant stakeholders in the process, in particular the European Parliament and the European Court of Auditors, paving the way to a positive discharge. In 2020, the COVID-19 crisis will impact the timetable and content of the discharge procedure, partly due to unavoidable delays in the European Court of Auditors' audit work.

DG BUDGET will liaise closely with the European Court of Auditors and Commission departments to ensure a corporate steer of exchanges with the European Court of Auditors' on its strategic goals and work programme as well as on operational issues such as the adaptation of adversarial proceedings to the new working environment following COVID-19.

Furthermore, DG BUDGET will also liaise with the European Parliament's 2019 discharge rapporteur to ensure as smooth as possible a discharge procedure, by providing, inter alia, leadership across Commission departments on crosscutting issues in the discharge procedure. It will also make additional efforts to raise stakeholders' awareness of the Commission's Integrated Financial and Accountability Reporting.

DG BUDGET will also ensure the proper discharging of the Commission's reporting obligations related to financial instruments and budgetary guarantees:

A key focus of the work on budgetary guarantees is the development of a comprehensive reporting system, encompassing all the information to be produced per budgetary guarantee under Article 41(5) FR. This will also be complemented by the overarching sustainability report (under Article 250 FR) to present information on the evolution of the cumulative liabilities incurred through the budgetary guarantees and their relationship with underlying provisions. The first generation of reports is scheduled in 2021 and intensive work is required through 2020 to prepare this system.

In addition, DG BUDGET is henceforth responsible to ensure the reporting on legacy financial instruments (reports prepared under 41(4) of FR) and the implementation of the UK withdrawal agreement with regard to established financial instruments.

Other important aspects of the management of financial instruments to be developed or finalised in 2020 are:

- Consolidation of the new governance arrangements for the management of budgetary guarantees and assets.

DG BUDGET has prepared a new governance architecture to govern responsibilities and reporting lines for both the work on budgetary guarantees and the assets managed and overseen (mandates outsourced to European Investment Bank - EIB), following the integration of these functions within DG BUDGET. This takes into account an integrated asset and liability management framework based on the best practice in treasury asset management and benchmarking with peer institutions. The objective is to ensure an efficient and integrated management process spanning both contingent liabilities from budgetary guarantees and EU borrowing, associated provisions, and other asset management activities be they performed in-house or delegated to EIB. The governance system will be embedded in a robust control framework which ensures that the Common Provision Fund assets are fully synchronised with the liabilities stemming from budgetary guarantees and guaranteed loans. The functions and relationships between the different actors/committees (steering Committee on Budgetary Guarantees and Asset Management Board) are defined so as to allocate responsibilities clearly and transparently, facilitate timely decisions and ensure segregation of tasks, accountability and possibility for independent control.

- Development of the responsible environmental, social and governance factors (ESG-factors) investing approach within the Common Provisioning Fund (CPF) portfolio management framework, promoting Commission 'Green values', and transparency in that regard:

ESG factors are broadly defined in the Commission Decision on the Asset Management Guidelines of the CPF and will be introduced in the asset management practices, as per the Decision. However, it is necessary to develop the functional framework for the continuous ESG factor analysis and methods of introduction in the portfolio management practices (regarding benchmarks, securities traded and reporting). Given floating ESG principles and the constant development of the ESG approach, the application of these in asset management will be reflected in the proposal and subsequent rules on the ESG introduction and reporting.

- Modernising the framework for managing the assets of the ECSC in liquidation:

DG BUDGET has prepared a proposal as part of a package also including the amendment of Council Decision 2003/76/EC and 2008/376/EC aimed at revising the legal bases of the Research Fund for Coal and Steel (RFCS) legal bases. The package was announced in the Sustainable Europe Investment Plan and aims at modifying the use of the funds (EUR 1.5 billion) held in the ECSC in liquidation portfolio.

DG BUDGET, and in particular the Central Financial Service (CFS), also leads and modernises the financial community by providing guidance, training and advice on the application of financial rules to the Commission, other Institutions and bodies through different channels (helpdesk, training, templates of legal documents and legislation as well as correspondence, communities of practice, BudgWeb, networks, newsletter). At the same time the CFS

coordinates work on addressing new challenges including by providing further support on simplification of internal processes and developing methodologies for Simplified cost options stronger coordination and modernisation of financial management across the Commission as well as possible adjustments to the rules and regulations due to unforeseen crisis as it is the one of COVID - 19.

5.2 Strengthen the protection of the EU budget from financial risks including to the generalized deficiencies as regards the rule of law in the Member States by greater transparency, knowledge sharing and accountability achieved by regular dialogue between all concerned stakeholders

DG BUDGET will continue to focus on improving sound financial management, by ensuring the sustainability of the EU budget, by strengthening its support to the services and promoting oversight and coordination of internal control across the Commission, by pooling expertise and professionalising financial functions. It will step up guidance and coordination activities towards Member States in terms of internal control, as well as on topics relevant to the implementation of the EU Budget such as conflict of interest rules, rule of law compliance and antifraud. This will also include the set up of a Better Spending Network with Member States under a Partnership approach to have a structured and constant dialogue on these topics.

As regards the protection of the EU's financial interests, it is worth underlining that fraud prevention is reinforced through the Early Detection and Exclusion System (EDES) which allows the early detection and exclusion of unreliable economic operators from EU funds, as well as through the Commission's recently adopted anti-fraud strategy where DG BUDGET plays a key role in close collaboration with OLAF. DG BUDGET will continue to invest in raising awareness about this system, amongst stakeholders both inside and outside the Commission, in order to make sure that all potential cases are brought to the attention of the EDES panel.

With reference to the Communication 'The Synergies and Efficiencies Initiative: stocktaking and way forward' of March 2019, the Commission established DG BUDGET as the domain leader for financial management and the internal control framework with the aim to propose simplification and modernisation measures in this domain. DG BUDGET is tasked with designing financial rules aiming at achieving the EU Policies. In this context DG BUDGET will aim at the following political outputs as the guardian of Financial Regulation:

- Templates for the Establishment Act and Delegation Instruments for the future delegations of programmes to the executive agencies for next MFF : Update of the two templates improving those from the last multi-annual financial framework, e.g. introducing in the draft Establishment Act the possibility for executive agencies to implement pilot projects; improvements on governance and feedback to policy; or the possibility for executive agencies to implement part of other programmes in case of cumulative, complementary and combined funding.
- Commission Decision establishing guidelines for the establishment and operation of executive agencies financed by the general budget of the Union: The guidelines

should be updated in view of the implementation of Union Programmes of the next MFF 2021-2027 by the executive agencies. The guidelines should provide more detailed guidance and practical information on how to prepare the decision setting up of an executive agency and the decisions of the executive agencies themselves.

In order to enhance better and more effective coordination with Member States, DG BUDGET is developing an integrated knowledge base per Member State in areas which are relevant for the implementation of the EU budget. This is coordinated by an established task force on “Domain Leadership in financial management”. The task force has two priorities:

- To develop a new Partnership approach with the Member States, including the establishment of a new forum/platform allowing for a structured and constant dialogue with them, building on existing networks such as the Public Internal Control network. This forum should allow to share information and promote best practices on topics that are relevant to the correct implementation and protection of the EU budget, such as Internal Control systems in the Member States, Rule of Law, judicial reforms, fight against fraud and corruption, law-making processes, follow up of OLAF financial recommendations and of recoveries.
- To step up coordination with other DGs, building on workstreams already to ensure EU speaks with one voice towards external stakeholders. The Task Force will enhance guidance and coordination in areas such as Conflict of Interest, anti-fraud activities, and interaction between the shared management DGs and OLAF.

During 2020, the Task Force will aim to:

- 1) Adopt and publish a Guidance note on avoidance of conflicts of interest under the Financial Regulation.

The issue of conflicts of interest is high on the Commission’s agenda and has been frequently subject of discussions and calls for action, in particular from the CONT Committee of the European Parliament. As a response and following the revised rules on avoidance of conflicts of interest in the Financial Regulation 2018 which explicitly extended their application to shared management, the guidance note on avoidance of conflicts of interest will cover all management modes (direct/indirect/shared management). Its purpose is twofold : (i) to facilitate the understanding of the rules on conflicts of interest by financial actors and staff of the Union institutions involved in EU budget implementation, monitoring and control under direct/indirect/shared management; and (ii) to raise awareness amongst Member States’ authorities, government bodies (including their members) and holders of public office implementing EU funds under shared management of the applicable legal provisions in the Financial Regulation 2018 and the Procurement directives with regard to the avoidance of conflicts of interest.

The guidance note will be agreed between Commission services and be consulted with Member State authorities before its adoption as a stand-alone Staff Working Document and publication scheduled for the 2nd quarter of 2020.

2) Establishing a Partnership with Member States and a Better Spending network

As part of the overall initiative from the Commission to enhance and strengthen its collaboration with Member States, the Better Spending network (building on the old Public Internal Control network) aims at exchanging good practices, sharing knowledge and information, identify weaknesses and find solutions at early stages on issues related to public spending, including areas such as conflict of interest, rule of law and fraud and corruption.

Interactions with Member States will take place at High Level (once a year with the conference), at Senior level with the creation of a Steering Group represented by 6 Member States, rotating every two years (to assess proposals for the formation of working groups...) and at technical level with organisation of workshops on specific topics.

3) Establishing a DG BUDGET Country Knowledge platform

The objective is the creation of 6 new country webpages and 6 new Country Teams by the end of 2020. Country Knowledge is a Commission-wide action which aims at gathering all the relevant country specific knowledge currently present in different DGs, and to rationalize already existing information in order not to duplicate work. The whole exercise should not duplicate already existing content but establish contact points throughout the different DGs in order to bring together essential knowledge. In developing its platform, DG BUDGET joined the Commission-wide initiative led by the JRC end 2019 and launched a pilot with two Member States. Country Teams were also set up in order to feed the system and ensure a proper monitoring on 12 different thematic areas related to EU budget.. The long term goal is to cover all Member States.

5.3. Promote strong enforcement culture to protect the EU budget, including the revenue side

DG BUDGET's objective is to continuously improve financial management, through the further professionalisation of the domain and improving related tools, taking better account of the recent evolution in the way the EU budget is managed i.e. large scale use of externalisation and of indirect management with implementing partners; an increased number of multi-DG programmes; use of new forms of intervention; and a stronger focus on results and on performance. This evolution calls for the simplification of internal processes, the establishment of methodologies to allow simplified cost options to apply and procedures through harmonisation and, as far as possible, standardised corporate models of legal instruments and modern corporate financial IT tools. A robust internal control framework is essential in each organisation to ensure that the structures and processes necessary for the achievements of its objectives are in place.

In 2020, DG BUDGET will continue to support the legislative process of the renewed MFF in order to face the economic crisis following the COVID outbreak. This will be done by accompanying Commission services when drafting and negotiating new basic acts as the one in the area of health (DG SANTE) or the needed modifications of the basic acts adopted by the College in 2018. Furthermore, DG BUDGET will provide guidance to ensure the

necessary flexibility to face the outbreak of COVID-19 within a high respect the financial provisions,

In 2020, DG BUDGET will continue to promote a strong enforcement culture to protect the EU budget, including on the revenue side. DG BUDGET will also continue to effectively manage and control the Own Resources of the EU which translates into a positive Declaration of Assurance from the ECA, as it was the case in the previous years.

An inspection plan has been established for 2020 on the control of the VAT-based Own Resource, and DG BUDGET will cooperate closely with Eurostat on inspection activities concerning GNI-based resources. Also, as regards the management and control of traditional Own Resources (TOR), mostly customs duties, involves inspections on the spot in Member States and checking the timely making available of the TOR due. This contributes to the definition of a balanced EU Customs policy.

The 2020 inspection programme for Traditional Own Resources (TOR) is designed around a risk-based approach, and focuses on the management by the Member States of the normal ('A') and separate ('B') accounts and on the follow-up of the inspections on undervaluation, as the most significant risks currently affecting the proper collection of TOR.

To address the significant risks posed by undervaluation, DG BUDGET inspected all Member States in 2018 and 2019 to check their control strategy in the field of customs value. In 2020, the work will focus on following up these inspection reports and in particular on quantifying the findings. As regards the on-the-spot inspections, they will focus on the reliability of the normal and separate account statements with a specific emphasis on the compliance of the accounting practices and the corrections to the normal and separate accounts.

DG BUDGET will also develop a new enforcement strategy aiming at reacting more swiftly to upcoming risks and better protecting the Traditional Own Resources. This will include carrying out ad hoc inspections as appropriate to address the risks related to unusual trade patterns identified during the course of the year and prompt Member States to control them adequately.

In addition, DG BUDGET will continue its intense cooperation with the DGs involved in the protection of Traditional Own Resources and will continue meeting regularly with OLAF and TAXUD to better coordinate and react faster to mitigate the risks identified. DG BUDGET will maintain a high level of participation in meetings organised by TAXUD or Council with the customs authorities of the Member States (Customs Policy Group (CPG), Experts' Group, Customs Union Working Party). This is also the opportunity for DG BUDGET to raise Member States' awareness on particular risks, advise them on correct practices and interpretations of the texts and foster actions to protect the EU budget.

DG BUDGET will continue to follow up on the ongoing infringement cases involving a loss of Traditional Own Resources, taking appropriate action to recover the losses into EU budget the losses.

The management and control of the revenues of the EU budget, as described above, is based on the assumption of an orderly UK withdrawal based on the financial settlement included in the draft withdrawal agreement.

STRATEGIC COORDINATION AND COMMUNICATION

Strategic coordination and communication activities will also cover the various aspects of sound financial management, anti-fraud and the general protection of Union’s financial interests, which remains an integral part of the credibility of the EU budget. In that respect the Strategic Coordination and Communication unit has an important role to play in preparing and implementing a comprehensive communication strategy on the better spending and protection of the EU budget by demonstrating how the EU budget delivers European public goods and fighting myths about EU budget, also those related to fraud.

Over the next year, the communication will develop a steady narrative about better spending and the protection of the EU budget (e.g. rule of law, conflict of interest but also future enforcement activities).



Communication Plan 2020 – PROMOTING OUR EUROPEAN WAY OF LIFE

Target audiences	Objectives	Non-exhaustive list of actions
<p>In Brussels</p> <ul style="list-style-type: none"> • Commission services, OLAF, EPPO • EP and individual MEPs • Council of the EU, individual PERM REPS • Other institutions (EESC, ECA, etc.) • Permanent Representations to the EU • Brussels press corps and Media <p>In the Member States:</p> <ul style="list-style-type: none"> • Citizens • National and regional administrations • National parliaments • Non-governmental sector – NGOs • Influencers: think tanks, industry associations, business organisations • Beneficiaries of EU funding (who could be vocal in their support) • Influencers on social media 	<ul style="list-style-type: none"> • Improve image of the Commission • Improve the understanding of the public that the EU has zero tolerance to fraud and that the EC is doing all it can – together with partners – to make sure every Euro from EU budget is well-spent • Improve understanding of how this is being achieved (e.g. simplification, enforcement activities, e-governance, fight against fraud / conflict of interest etc.) • Communicate about protection of EU financial interest in the framework of Brexit negotiations on the implementation agreement • Contribute to positive media coverage / neutralise and rebut negative media coverage • Generate and contribute to the positive buzz on Social Media • Generate positive talk about the management of the EU budget both in Brussels and across the EU 	<ul style="list-style-type: none"> • Publications such as IFAR package and communication around the events such as discharge process • Communication activities on the protecting measures applying to EU funds under the revamped MFF legislation • Mythbusting activities and active contribution to the EC Network against disinformation • Publication of the new FTS dashboard • Enhanced dialogue and flow of information with ECA and EU institutions • Active participation in the corporate communication activities

General Objective 7: A MODERN, HIGH PERFORMING, SUSTAINABLE COMMISSION

7.1. Act as a center of excellence and trusted partner for Commission services, other institutions, agencies and bodies, Member States and beneficiaries regarding:

- **high performing financial governance**, single (simplified) rulebook, transparency, smart reporting and derived intelligence, single audit approach, compliance and accountability
- modern, sound and efficient management of **accounts, treasury, financial risks and corporate financial IT systems**
- stronger central oversight and **management of debt, asset, and contingent liabilities** in view of ensuring sustainability of the EU budget
- **performance optimisation** through developing, implementing, monitoring and evaluating policies in an evidence-based, transparent and collaborative way with stakeholders and experts
- **robust internal control** that helps the Commission to achieve its objectives and sustain operational and financial performance.

Financial governance

Financial reporting is going through a modernisation process towards better data visualisation, facilitating data-driven decision-making, reinforcing its corporate financial reporting role and ensuring data quality and governance. During 2020, DG BUDGET will prepare a revamped Financial Transparency System website, along with corporate financial scorecards with key indicators and improved dashboards.

The discharge procedure offers an opportunity to identify lessons learned from the past to improve the future. In 2020, DG BUDGET will analyse requests made by the European Parliament and the Council in the 2018 discharge procedure and will report to the Discharge Authority on actions taken by the Commission. For crosscutting issues such as e.g. establishing error rates, providing guidance on rules concerning conflict of interest, and setting out performance frameworks for spending programmes, DG BUDGET will play a leading role ensuring that a coherent approach is taken across Commission departments and programmes. The timing and format of the reporting on the follow-up may however change in function of the European Parliament's vote on the 2018 discharge reports, which was postponed due to the COVID-19 crisis.

Moreover, DG BUDGET will do its utmost in the negotiations of the 2021-2027 Multiannual Financial Framework to raise decision-makers' awareness of lessons learned from the discharge procedure, the European Court of Auditors' reports and the Commission's own audit activities.

DG BUDGET will continue its efforts to ensure the regular monitoring of recommendations made by the European Court of Auditors addressed to and accepted by the Commission. Overviews will be prepared in 2020 to allow the Commission's Audit Progress Committee to fulfil its mandate in relation to findings in audit reports and other relevant communications from the European Court of Auditors.

In 2020, Commission departments and partners implementing spending programmes will face challenges due to the COVID-19 crisis. In this context, DG BUDGET will prioritise the identification of best practices on how to address these challenges and support knowledge-sharing across the departments concerned. It will inform the Discharge authority, as appropriate, of any significant risks identified and mitigating actions taken.

DG BUDGET has already put in place a financial dashboard to monitor financial performance during the COVID crisis and will take this further, identifying specific COVID related expenditure.

Accounting, treasury, financial risks and corporate financial IT systems

DG BUDGET provides streamlined and modern treasury services to the Commission and other EU Institutions and bodies. During 2020, the treasury will increase its service provision by adding several new agencies into the centralized cash management process. It will continue using its robust forecasting capacity allowing matching inflows and outflows of cash resources and ensuring financing for EU policies, which is likely to be particularly challenging in the coming months. DG BUDGET will continue to use the latest banking technologies to ensure cost and time efficient, reliable and secure payment processes. It will manage EU cash assets in line with applicable legal framework and risk management policy while ensuring efficient management and safe-keeping of funds.

The treasury has taken all the necessary measures during the crisis period to ensure the availability of funds for crisis related measures, and will continue to do so throughout the year.

DG BUDGET will maintain a high quality central accounting function that provides prompt, high quality guidance and support, and it is a centre of expertise on accounting for EU Institutions and bodies consistently producing world class annual accounts, prepared according to the highest international standards. It will progress with the preparation for International Public Sector Accounting Standard 41 (IPSAS 41), the financial instruments standard, in order to be compliant by the end of the year. It will also take on the provision of full accounting officer services to two more entities during the year.

DG BUDGET actively monitors control systems across the Commission that provide the necessary data to produce the annual accounts and reliable financial reports; ensuring the accuracy and completeness of the data and the recording thereof in a timely manner. So doing, it will continue to develop and use tools to increase the efficiency of its supervisory controls, automatizing its processes and reducing the administrative burden on other Commission departments.

All Covid related actions will need to be accounted for, and hence all new measures adopted will be closely scrutinised to ensure that the accounting at the end of the year will be compliant with the International Public Sector Accounting Standards (IPSAS)

DG BUDGET will also pursue a robust recovery process at Commission level which is key to ensuring that amounts owed to the EU budget are duly paid and that the EU's financial

interests are adequately protected. During 2020, it will pay particular attention to recoveries following OLAF financial recommendations.

DG BUDG will propose measures to ensure debtors impacted by the crisis are dealt with fairly and proportionately.

DG BUDGET, in its role as leading service in the financial domain, will continue to prepare to implement the new IT corporate financial platform, SUMMA, which will replace the current ABAC. SUMMA will be a modern and integrated financial system, incorporating state of the art financial processes based on best practices and industry standards, and fully integrated within the EC corporate IT landscape.

This major project is fully in line with the Commission's digital strategy and contributes to its implementation. As such, SUMMA will provide an important contribution to the modernisation and digitalisation of the EU administration. It will support the Commission's key financial day-to-day activities with the latest available technology from SAP. Beyond the technology replacement, this project will provide the opportunity to standardise and simplify the Commission's financial and accounting processes, and to facilitate the decision making process through integrated reporting and enhanced analytics capabilities.

Work will be focused on the key requirements of the three pilot agencies, which will move to SUMMA at end of 2021. In the meantime, as SUMMA and ABAC continue to co-exist, DG BUDGET will also ensure the business continuity of the current ABAC and related systems. ABAC is the current Commission's corporate financial and accounting information system managing the financial transactions, accounts, treasury and disclosure of the Commission and of 51 other EU Entities. BadgeBud is the corporate tool used for the preparation and the adoption of the budget by the Commission, the Parliament and all External Entities. EDES is the system allowing early detection and exclusion of unreliable economic operators from EU funds. Besides these corporate IT systems, DG BUDGET also ensures business continuity of several IT local applications.

Changes and developments in all these IT systems (ABAC, BadgeBud, EDES and all other (DG BUDGET) local IT applications) will be reduced to the absolutely minimum (e.g. legal obligations, alignment to critical business requirements and implementation of critical technical/security changes). This means in practice, moving to a maintenance development mode, without compromising business continuity while ensuring the availability, reliability and security of these IT systems and providing high quality of services to the end users thus fully contributing to this specific objective.

Asset management

Given the strategic capacities that DG BUDGET must develop throughout 2020, across a number of technically challenging but high policy-impact fronts, it will acquire unrivalled expertise and experience. This will allow it to exercise strong leadership within the Commission from a budgetary and financial perspective. The Steering Committee on Budgetary Guarantees and the Asset Management Board will enable DG BUDGET to engage with and influence Authorising Officers and other Commission actors. DG BUDGET will be an effective and highly-informed interlocutor for the Parliament and Council and other

stakeholders on borrowing/lending, asset management and contingent liabilities. It will be a valuable source of insight and expertise for Member States and other public sector bodies seeking to make greater use of budgetary guarantees to leverage policy impact.

Internal Control

The Commission has evolved towards a mature organisation in terms of internal control practices with the adoption and implementation of the 2017 framework in line with the highest international standards. However, the dissemination of a solid internal control culture at all levels of the institution remains a constant challenge.

The central financial service has a key role to play in this context in terms of guidance, awareness-raising and exchange of good practice. It also needs to ensure that the Commission's framework follows the evolution of the international standards.

In the context of the full management cycle (setting of objectives, risk management, controls, reporting), the Central Financial Service also plays a corporate role in the Commission departments' risk management processes and their management reporting:

- Together with the Secretariat-General, DG BUDGET supports strengthened corporate oversight (at the level of the Corporate Management Board) on risk management, by organising peer reviews among the departments to foster coherence in the identification, assessment and response of critical risks; and to identify and address any crosscutting critical risks.
- DG BUDGET also supports the Commission departments in their assurance building and reporting on their financial management and internal control. In this context, the Central Financial Service provides instructions, guidance and quality reviews for the Commission departments' Annual Activity Reports and ensures that the corporate Annual Management Performance Report endorsed by the College provides a true and fair view of the legality and regularity of the financial transactions. This is essential in view of the discharge procedure (see also specific objective 4.1).
- This year, DG BUDGET will pay extra attention to the risks resulting from the COVID 19 crisis namely for assurance building and the mitigating measures taken (see also paragraph above). In parallel, DG BUDGET will continue to support the services in implementing the Commission's internal control framework as it constitutes an even more important safeguard for our operations given the present exceptional context.
- DG BUDGET will modernise the Commission's internal control monitoring and reporting tools. The new tools will provide a corporate vision, stressing the lessons learned for a number of internal control aspects while reducing the administrative burden. The aim is to have a better knowledge of what is happening in terms of internal control, and to get a quicker global picture, to facilitate decision making.

STRATEGIC COORDINATION AND COMMUNICATION

In order to help DG BUDGET contribute to this General Objective, the Strategic Coordination and Communication Unit will increase policy awareness and engagement of Commission and DG BUDGET staff through:

- Corporate internal communication:
 - contributing to the communication activities led by BUDG D4 on the domain leader in financial management
 - communicating about corporate IT financial management systems
- Internal communication within BUDG:
 - facilitating staff alignment with the values of the DG
 - promoting cohesive culture and collaborative work towards common goals
 - organise lunchtime conferences and internal events in view of increasing the policy awareness and overall capacity building in BUDG
- Streamlining internal procedures within DG BUDGET: developing and helping implement a state of the art manual of procedures for DG BUDGET staff, in order to improve the efficiency of procedures and improve internal information flows. This manual of procedures will be integrated into the future knowledge platform in DG BUDGET (see part 2 section D).

The table below outlines the communication activities in 2020 that will focus on promoting sound and modern financial management at the Commission and on regular communication to DG BUDGET staff.

Communication Plan 2020 - A MODERN, HIGH PERFORMING, SUSTAINABLE COMMISSION

Target audience	Objectives	Non-exhaustive list of activities
<p>In Brussels</p> <ul style="list-style-type: none"> • Commission' staff • ECA • EU Institutions (e.g. BUDG, CONT and COMBUD committees members) <p>In the Member States:</p> <ul style="list-style-type: none"> • Agencies and bodies • Implementing partners • PERM REPS (+ delegations) 	<ul style="list-style-type: none"> • Support operational DGs, agencies and EU bodies as well as implementing partners in policy and financial matters by providing regular guidance and interpretation of financial rules • Maintain high quality financial management by regular flow of information via specialised networks, • Inform stakeholders and beneficiaries about progressive digitalisation of working methods (E-governance, SEDIA...) • Regularly inform stakeholders about improvements to the corporate financial systems (ABAC & SUMMA) • Provide stakeholders with high quality financial and performance reporting • Improve public internal control 	<p>Corporate:</p> <ul style="list-style-type: none"> ▪ Improved visibility for the domain leader role of BUDG (e.g. through Together campaign) ▪ Enhanced cooperation with the DGs and agencies including via existing networks (RUF, discharge, internal control, performance...) ▪ Publication of manual of procedures ▪ Publication of streamlined reporting (dashboards, new FTS, improved interoperability of data on shared management beneficiaries) ▪ Strategic coordination and communication on modernisation (Sedia, Summa...) and improved E-governance <p>Internal:</p> <ul style="list-style-type: none"> • BUDG Web + new knowledge platform • BUDG Times + Media review, • Spokes4Budg network

PART 2. Modernising the administration: main outputs for the year

As a modern public administration, the Commission implements an internal control framework inspired by the highest international standards. The Commission's system covers all the principles of internal control identified in the Committee of Sponsoring Organizations of the Treadway Commission 2013 Internal Control framework, including financial control, risk management, human resource management, communication and the safeguarding and protection of information.

The internal control framework³ supports sound management and decision-making. It notably ensures that risks to the achievement of objectives are taken into account and reduced to acceptable levels through cost-effective controls.

DG BUDGET has established an internal control system tailored to its particular characteristics and circumstances. The effective functioning of the service's internal control system will be assessed on an ongoing basis throughout the year and be subject to a specific annual assessment covering all internal control principles.

A. Human resource management

DG BUDG will continue to focus on the effective management of human resources to deliver on its political priorities and contributing to the over-arching priorities.

As set out in the political agenda of President von der Leyen, the task of all Commission services is to translate the priorities into concrete and operational strategies, offering the opportunity of a new start and a reflexion on how to do things differently.

The DG will strive to make the best use of staff talents to address the key priorities of the new Commission, or in other words, making a more effective use of human resources and working smarter.

This means making the best use possible of our talent and rewarding staff for good work. It also means raising management awareness when it comes to gender diversity, e.g. equality for all and equality in all of its senses to achieve the target set for the Commission and for DG BUDGET when it comes to female managers.

In terms of challenges for the HR BC team, a shift from administrative processes to business partnerships will be the most important, to help Units and the DG achieve its goals by ensuring optimised management of human resources and proposing innovative projects to modernise the HR processes in the DG.

The complex economic and political landscape which will likely result from the current Covid pandemic will have a lasting impact on the role of human resources management (HRM), requiring increased focus on well-being and internal communication activities and more investment in maintaining optimal staff engagement. In 2020 DG BUDGET will focus on the following:

³ [Communication C\(2017\)2373 - Revision of the Internal Control Framework](#)

HR strategy 2020-2024:

In order to ensure the effective management of human resources and to optimise the capacity to deliver on its business priorities, DG BUDGET is currently developing a local HR strategy for the period 2020-2024 consistent with the overall corporate HR strategy. The overall objective of DG BUDGET's HR Strategy is to serve the six specific objectives put forward by the DG.

It will set out the objectives the DG should meet in terms of HR management. Notably, it will outline concrete actions under four main of (i) talent management; (ii) career development; (iii) learning and development; and (iv) enhanced internal communication. The strategy will also address the need for DG BUDGET's structure to remain flexible in order to be able to adapt if necessary to changes in the political priorities of the DG.

Equal opportunities:

Reaching the target set by the Commission on gender balance in management will remain a priority for the DG. Whilst women currently account for 43% of DG BUDGET's middle management population, BUDGET's objective is to reach parity by 2024.

To this end, women with management potential will be offered a dedicated talent management programme alongside specific coaching and mentoring. This programme aims to increase their confidence in their abilities to lead, and to encourage them to pursue additional responsibilities over time to prepare them for management.

In addition, DG BUDGET will work towards encouraging women to consider applying for administrator and middle management jobs in the DG, by improving the quality and content and attractiveness of vacancy notices.

Staff engagement:

The 2018 HR satisfaction survey showed an overall staff engagement score of 75%. This is 6% above the Commission average and represents a 5% increase since the previous HR survey. In the current pandemic context and looking forwards, communication with staff is and will remain crucial if we are to maintain this level of engagement, through listening to staff and addressing concerns as they arise. DG BUDGET also aims to drive staff wellbeing and engagement forward through regular individual and group (physical and/or virtual) meetings, both formal and informal, between senior and middle management and staff.

DG BUDGET will continue to ensure a dedicated workforce, fully engaged and continually striving for excellence.

DG BUDGET will also continue to implement the proposals, stemming from the Project Teams, based on DG BUDGET's Senior Management Action Plan presented to all staff in 2019.

Wellbeing:

DG BUDGET will continue to invest in the wellbeing of its staff in 2020 and to promote and encourage staff to participate in leisure activities offered under the Commission's fit@work programme (pilates, basketball, safe cycling, running, etc.) and also those offered by other Institutions. Linked with the current health crisis and the likely increase in staff teleworking, DG BUDGET will also increase awareness of the Commission's fit@home programme.

DG BUDGET has invested a lot of work on developing a workspace refurbishment project; should this project be realised it will offer to staff better and more modern office space but also improved facilities such as additional showers and bicycle parking spaces, electric charging possibilities and a refurbished Wellbeing Room.

Communication with staff has a positive impact on health, in particular at times of 'social distancing'; in this context, DG BUDGET will continue to encourage the use of other means of communication such as internal social media, surveys and polls.

Mobility & career development:

As the domain leader in financial management, DG BUDGET will invest resources in fostering excellent financial governance across the Institution and in strengthening cooperation with Member States in collaboration with Commission services responsible for shared management.

With regard to its current and future workforce, focused training will be organised to ensure staff are ready and able to rise to the challenges of DG BUDGET's vision to act as a Ministry of Finance. By identifying knowledge clusters and gaps and by preparing colleagues for more active engagement in policy design, DG BUDGET aims to increase and refine inter-DG cooperation and encourage intra-DG project teamwork. In addition to training, DG BUDGET will continue to invest in transforming the way we work, moving towards automated processing and focusing on value-added tasks.

Succession planning and targeted recruitments, both in-house and through specialist competitions, will ensure that the new profiles needed will be acquired as this moves forward.

B. Sound financial management

As a corporate service, DG BUDGET plays a leading role in the discharge procedure by ensuring the effective management of relations with all relevant stakeholders in the process, in particular the European Parliament and the European Court of Auditors, paving the way to a positive discharge.

DG BUDGET is also responsible for managing its own administrative expenditure, which includes procurement, and for defining and overseeing the correct implementation of the financial rules applicable to the general budget. In this context, risks are effectively mitigated by means of both ex-ante and ex-post controls put in place.

In 2020 DG BUDGET's financial cell will further simplify internal processes and to further strengthen internal coordination in order to remove bottlenecks in implementation and improve transparency and accountability in financial management. While electronic workflows are already in place for some of the processes involved in the initiation and validation of transactions, electronic workflows will be implemented for all financial transactions in the future. Electronic workflows have proven to be reliable and fast and will contribute to efficiency gains in our financial management.

Stronger and more centralised support and supervision will be provided upstream, across the DG, in preparing and implementing procurement procedures. Through harmonising

practices, the risk of errors or failure to comply with the Financial Regulation will be reduced. This support will be complemented by stronger and more effective controls of contract management downstream. In order to achieve this objective, DG BUDGET will need to move to full use of all functionalities of the PPMT (Public Procurement Management Mode) tool. While e-submission was piloted in 2019, full use will imply the roll-out of e-request, e-ordering and e-invoicing.

All in all, smarter and more regular reporting on budget planning and implementation will provide accurate and timely information on the available appropriations and their utilisation as a management tool for monitoring the implementation of the budget.

When it comes to internal control systems, DG BUDGET will further invest in improving monitoring and evaluation, including the monitoring of ongoing audits and following up on audit recommendations. Regular reporting to senior management will further enhance reassurance with regard to sound financial management.

With regards to the economical control, given DG BUDG low costs of control, there is no need of a specific action in 2020.

C. Fraud risk management

DG BUDGET will update its Anti-Fraud Strategy during the second half of 2020 in order to integrate the new approach and objectives of the revised Commission Anti-Fraud Strategy. This update will underline DG BUDGET's corporate role through: (i) defining the areas where DG BUDGET is an actor in the Commission Anti-Fraud Action Plan; (ii) reinforcing the description of the actions that are necessary to go further in the fight against fraud in the area of revenue collection; and (iii) emphasising the need for reinforced cooperation with other services.

DG BUDGET will also continue to work in close cooperation with OLAF and TAXUD on risk management and the enhancement of measures to fight against fraud. This collaboration will target, inter alia, mitigation measures with regard to the undervaluation of imports to the EU (on which work is already ongoing), and carrying out (upstream) a fraud-proofing exercise on future spending programme. DG BUDGET will ensure the inclusion of OLAF Instructions on Financial Recommendations and Guidelines on Financial Monitoring to the spending DGs as well as improving reporting on the amounts actually recovered following OLAF's financial recommendations. This trend of cooperation will continue in the next years.

The residual risks of fraud when it comes to DG BUDGET's activities are not significant, as the controls in place in the DG have been assessed as strong. Nonetheless, DG BUDGET will continue to invest in increasing awareness among DG BUDGET's staff on the importance of the fight against fraud and their role in achieving this objective.

D. Digital transformation and information management

In reference to the 2018 European Commission Digital Strategy and to the Commission strategy on data, information and knowledge management the strategic use of data, information and knowledge is an essential part of a new way of working of the

Commission. Knowledge sharing, efficient data management, dissemination and exchange of information will be a key pillar aiming at supporting a supportive, encouraging and challenging working environment at DG BUDG.

A new DG BUDGET Knowledge Management System will be created in order to strengthen DG BUDGET 's role as domain leader for the core functions of financial management and the internal control framework. It will contribute to the simplification and harmonisation of internal processes at DG BUDGET and promote coordination across the Commission in the implementation of actions aiming to modernise financial management.

This Knowledge Management System will be an integrated portal solution based on a structure, which will reflect all DG BUDGET processes. The aim is to automatically share knowledge, data and information, avoid duplications through integrating document management system in order to increase efficiency and quality of work.

As indicated in part I, DG BUDGET, in its role as the leading service in the financial domain, will be putting in place a new corporate financial platform, called SUMMA, to replace the current ABAC system, which has become obsolete over time. SUMMA will be a modern and integrated financial system, incorporating state of the art financial processes, based on best practices and industry standards, and will be fully integrated within the EC corporate IT landscape. This major project is fully aligned with EC data governance and data policies and also the Commission's digital strategy. This will contribute to the latter's implementation, providing an important contribution to the modernisation and digitalisation of the EU administration.

DG BUDG is co-leading, with the Secretariat-General, the corporate action "MFF performance data management" of the Data, Information and Knowledge Management Work Programme for 2020-2021. This action aims to address data shortcomings including improving the design, management and use of MFF performance data, to provide a more comprehensive overview of programme performance, and to maximise synergies with other data sources and/or European data frameworks, such as official statistics.

In the area of data protection, DG BUDGET has already made considerable efforts to ensure compliance with the new internal rules, which entered into force in December 2018. In close cooperation with the DPO and other Commission services, DG BUDGET will continue to ensure that the most relevant processing operations involving personal data are documented in the corresponding records. DG BUDGET will also continue to be in the lead when it comes to corporate records in relation to new clauses in framework contract and specific contract models.

In order to continue to meet the required level of compliance in 2020, DG BUDGET will organise during the second half of the year a further awareness raising campaign amongst all staff in the DG (especially those who process personal data and who are in charge ensuring that such data is protected) of the new rules and of the importance of complying with them. In 2020, this will include the organisation of two specific trainings for all staff by DG BUDGET's Data Protection Coordinator that will also allow the exchange of best practices.

DG BUDGET's coordination unit will continue to ensure the overall coordination of internal processes within the DG (legislative coordination, comitology, translations, access to documents, ombudsman, citizens' questions etc.), including the coordination of inter-institutional relations (with GRI, relations with the committees, parliamentary questions and opinions of national parliaments) and of the DG's activities linked to the Commission's corporate internal and external communication objectives.

E. Sound environmental management

DG BUDG's EMAS Team, which was set up in 2019, has developed an EMAS action plan with the full support of BUDG's Senior Management team. The action plan is focused to a large extent on communication actions structured around four pillars: (i) Plastics; (ii) Energy; (iii) Commuting/Transport; and (iv) Paper. The communication actions planned under each of these pillars aim to raise the collective awareness of BUDG staff about what needs to be done in order for BUDG to become a greener DG and to motivate BUDG staff to modify their habits accordingly.

By addressing the pillars one by one over a period of 3 - 4 months, regularly repeating key messages using different media (email, posters, conferences, exhibitions...), the impact on staff awareness and a change in behaviour should be greater.

Started in September 2019 with the 1st pillar, focused on reducing plastic waste, an awareness-raising conference was organised followed by different other lunchtime conferences. As art has proven to be an excellent way to get messages across and to raise awareness about topics that colleagues might otherwise fail to pay attention to when communicated through other mediums. In parallel to the aforementioned actions, BUDG's Art@work team supported the push towards encouraging more eco-friendly behaviour through the organisation of several exhibitions; e. g. "The rising waters", "Zooplastics" and a third exhibition on the theme of reusing waste materials.

The second pillar, focused on energy reduction, is centred around a series of eye-catching humorous posters designed to encourage staff to switch off their office lights and computers when not in use. Although, electricity consumption in the BRE2 building is below the average for Commission buildings, it can be reduced further. Efforts are therefore being closely monitored in order to complement the poster campaign with concrete facts and figures over time. As Commission buildings are responsible for 40% of the Commission's energy consumption and 36% of greenhouse gas emissions in general, reducing energy consumption in our buildings will contribute towards achieving carbon-neutrality by 2030.

Turning to the 3rd pillar, new additional bicycle and motorcycle parking facilities and the mutualisation of car parking places are planned for 2020 in an effort to encourage more colleagues to change over to soft mobility while new state-of-the-art IT equipment which is planned to be installed in all meeting rooms over the next two years should facilitate teleconferencing and reduce the current number of missions carried out by BUDG staff. The current positive experience in using IT facilities for teleworking and video conferencing will certainly help saving energy.

Finally, under the fourth pillar, there will be a strong push for staff to go paperless.

All of the above will be accompanied by the regular updating of BUDG's EMAS web-page and the inclusion of eco-tips in BUDG's weekly newsletter "BUDG Times"

As the action plan is intended to be recurrent in order for new behaviours to be anchored, in September 2020 the EMAS team will start a new cycle of communication and activities around the same 4 pillars. By repeating the key messages around these 4 pillars combined with new activities taking into account current developments, a lasting change to "greener" behaviour should be achieved by BUDG staff.

In parallel to the above, DG BUDG believes that current Coronavirus crisis will lead to more general changes in the way the Commission operates. One could imagine a permanent increase in teleworking and tele-conferencing and a decrease in missions across the Institution would have a positive effect on the Commission's environmental footprint. A re-thinking of the Commission's office space could also possibly help to reduce this footprint further. At BUDG level, the organisation of face-to-face lunchtime conferences and art exhibitions, which are vehicles used to boost messages (and which are also important for staff morale and well-being) might be impacted and have a knock-on effect on BUDG's EMAS ambitions.

F. Initiatives to improve the economy and efficiency of financial and non-financial activities

The Common Provisioning Fund (CPF) will be the critical capital buffer for the system of EU budgetary guarantees. From the entry into force of the next MFF, the CPF shall hold the provisions for various EU financial instruments, financial assistance and budgetary guarantee programmes (see details in 3.3-3). By grouping the EU guarantee funds under the CPF with a single investment strategy/ benchmark clearly oriented towards capital preservation, DG BUDGET will strongly support the objective of budget agility through strategic oversight and harmonized asset management. In addition, it will reap economies of scale versus the alternative of managing these provisions separately, a choice that would have led to duplication of processes. This is reinforced by the Commission's decision, explained in its Communication (COM(2020)130), to manage the CPF assets in-house, repatriating funds that are currently outsourced. In this way the Commission will assure a seamless and efficient asset-liability management. Moreover, it will be able to ensure that the CPF is aligned with the budgetary demands flowing from the operations, and to report regularly to Parliament and Council on these matters.

DG BUDG is continuously seeking economy and working to improve the efficiencies of EC financial processes internally and together with other Services and Institutions. DG BUDG is notably working closely with EEAS, especially in the identification of areas with potential economy of scale. For instance, a large number of payments are still executed locally by our delegations because international payments do not always meet the local requirements (e.g. tax, bank details, etc.) or present a higher transaction cost for the beneficiaries and/or the Institution. This implies that staff in each delegation have to manage contracts with local banks, execute payments and reconcile bank statements. In addition, these tasks are

not fully automated. Thanks to recent developments in the banking industry, a solution exists to execute payments on local banking markets while sent centrally from Brussels. This has been tested successfully with 5 delegations. DG BUDG will now see, with all relevant stakeholders, how these tests could be turned into a workable solution.

Given the increase in financial instruments and guarantee contracts being used to implement the budget, the complexity facing financial staff in many DGs has increased drastically. To address this and to reduce the workload for these DGs while also increasing the quality of output, during 2020 DG BUDG successfully took over the task of preparing the year-end closure in this area from the DGs.

ANNEX: Performance tables

PART 1. Delivering on the Commission's priorities: main outputs for the year

General objective: 3. An economy that works for people		
Specific objective: 3.1. Design, negotiate and manage EU budget expenditure and revenue that delivers efficiently on Union priorities and provides added value through the financing of EU public goods		Related to spending programme(s) - ALL
Main outputs in 2020:		
Other important outputs		
Output	Indicator	Target
A multiannual financial framework (MFF) in place for the period 2021-2027	Adoption of the revised MFF Regulation, Interinstitutional Agreement and Own Resources Decision	Adoption before end-2020
Political agreement on the amendment of the Own Resources (OR) Decision including temporary increase of the OR ceiling and authorisation to borrow, in the context of the preparation of the budgetary response to the COVID-19 crisis fallout	Interinstitutional agreement underpinning the main elements of the new system of Own Resources (OR), including proposed amendments to the OR Decision in the context of the budgetary response to the COVID-19 pandemic	European Council Conclusions and European Parliament resolution adopted; Commission adopts proposal for ORD amendment
Technical adjustments of the MFF	Technical update of 2021 after adoption of 2021-2027 MFF	Timely adoption for the Annual budget procedure
Enhance agility of the budget by strategic planning and foresight though providing annually a long-term forecast of revenue and expenditure	Define and update scenarios for the future 5 years on the annual revenue projections and payment needs for all MFF (sub-) headings and regularly inform the budget authority - to be published in a Long-term forecast report (planning, monitoring and forecasting under Art.247.1(c) of the Financial Regulation)	Manage the MFF based on sound and regularly updated long-term forecasts and provide relevant information for the decision-making process on future annual budgets and the MFF 2021-2027 on annual basis.
Develop new OR implementing legislation for MFF 2021-27 (Implementing Regulations, Making Available Regulation)	Adoption of OR implementing legislation in question	Agreement before Summer (or September)
Establish an annual budget for 2021 according to needs within legal deadlines respecting the political priorities	Difference between the Draft Budget (DB) and authorized budget	Difference < 1%
	Timely adoption of estimates and DB for 2021	Commission adopts estimates of expenditure by legal deadline
	Timely adoption of amending letters & amending budgets aligned with political priorities	Budget 2021 adopted by EP and Council before the end of 2020. All amending budgets approved by the budget authority by mid December 2020
Annual budget implementation making use of transfers and carryovers	Degree of annual budget implementation	Full implementation making use of transfers and carryovers
	Number of transfers accepted	Budgetary Authority approves all

	by the budgetary authority	transfer requests;
	Timely adoption of the justified carryover requests	Decision taken by 15/2/2020
New budget nomenclature aligned with the post 2020 MFF ready for the launch of 2021 budget procedure	New structure of the budget aligned with the post 2020 MFF - adequate budgetary governance of multi-DG programmes (Horizon Europe, SMP)	Full translation of the MFF governance, significant simplification of the budget structure (reduced number of budget lines) structure and alignment of IT tools in the annual budget
Allocate Human Resources to Commission services to promote efficiency and alignment to political priorities	Decision consistent with occupation of the establishment plan, corresponding salary credits and Commission policy orientations (new mandate, new MFF)	Decisions in parallel with DB to reflect priorities of the current Commission.
		Pro-active monitoring of efficiencies
Regular monitoring and control of decentralised agencies resources	Timely production of the working document on agencies, which accompanies the draft budget	Working document on agencies published together with DB 2021
Assess budgetary implications and ensure sound budgeting within the MFF for new legal acts / Commission decisions	Interservice consultations (ISC) processed on time	At least 95% of replies to ISC within normal ISC deadline
Align the IT tools to the new business needs	Alignment of IT environment to the modified budgetary structure for the next MFF	New development of BadgeBud and link to SUMMA (in collaboration with Directorates C and R) available by end 2020
ACOR forecast - Calculation of Own Resources basis	Approval in the ACOR meeting: revised TOR and VAT&GNI basis for 2020; forecast for TOR and VAT&GNI basis for 2021	Approval obtained on time
Calculation of UK rebate	Approval in the ACOR meeting: update of 2016-2019 UK correction	Approval obtained on time
Calculation of UK contribution for 2021	Input to the Revenue part of Draft Budget 2021	Provide timely input for Draft budget
Specific objective: 3.2. Develop policy-relevant knowledge, performance and financial intelligence in order to optimize the use of resources, influence policy design and ensure efficient and effective implementation of the spending programmes		Related to spending programme(s) - ALL
Main outputs in 2020:		
Other important outputs		
Output	Indicator	Target
Implementation of the Just Transition Mechanism	Set-up of the Just Transition Mechanism	Adoption of the Just Transition Fund in collaboration with DG REGIO
Assess budgetary implications and ensure sound budgeting within the MFF 2021-2027, support legislative passage of MFF related legislation	Revision of the MFF 2021-2027	Participation in the amendment of the Commission's 2018 proposal and alignment with the new political priorities
	Adoption of sectoral legislation for new MFF period	Adoption before end 2020

Help Member States to deal with the effects of the COVID 19 outbreak	Implementation of the Coronavirus Response Investment Initiative (CRII) and CRII +	Participation in the CRII Secretariat, replying to queries from national authorities on the implementation on the CRII and CRII PLUS.
		Participation in the amendment of the Regulatory framework for shared management programs.
Developed policy knowledge for the next MFF	Participation Recovery Plan	Amendment and development of new sectoral acts for the revised MFF proposal 2021-2027
Organising the delegation of the implementation of programmes to executive agencies	Ensure efficient allocation of programmes, appropriate staffing, timely decisions to allow implementation on time	Implementation by agencies starting on 1st January 2021
Monitoring of the results delivered by the Trust Funds	Timely production of the working document on Trust Funds, which accompanies the draft budget	Working document on Trust Funds published together with DB 2021
Facilitating data-driven decision-making	Dashboard showing the productivity in terms of financial performance/budget execution	31/03/2020
Reinforce DG BUDGET's role as the centre of competence for financial reporting of the European Commission and its different agencies.	Prepare the implementation of an EC corporate planning and forecasting tool	31/12/2020
In-depth performance analysis, with focus on EU added value	Publication of programme statements (annexed to DB 2021)	Adoption June 2020
	Publication of programme performance overview (annexed to AMPR 2019)	Adoption June 2020
	Publication of AMPR 2019 (Part 1)	Adoption June 2020
Improved reporting on Sustainable Development Goals	Publication of programme statements (annexed to DB 2021)	Adoption June 2020
Commission's performance efforts acknowledged by ECA	Publication of ECA pilot annual report on performance	Published November 2020
Specific objective: 3.3. Enhance agility of the budget by strategic planning and foresight, harmonized asset management as well as efficient use of financial instruments and the budgetary headroom		<i>Related to spending programme(s) - ALL</i>
Main outputs in 2020:		
New policy initiatives		
Output	Indicator	Target
Asset Management Designated Service (AMDS) activity: Commission Decision delegating to the EIB the management of the revenues of the Innovation Fund.	Adoption of the proposal by the Commission on 25 March 2020	Adopted in March 2020

Provide a basis for the Common Provisioning Fund functioning and decision on the identity of the asset manager of the CPF - Commission Decision 2020/1986 on the Asset Management Guidelines for the CPF, adopted on 25/03/2020.	Adoption of the Commission Decision 2020/1986	Adopted 25 March 2020
A Council Regulation on the establishment of an European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) following the COVID-19 virus outbreak (in collaboration with DG ECFIN).	Adoption of the proposal by the Commission and adoption of the Regulation by the Council.	Adopted 19 May 2020
EU Recovery Instrument	Preparation of COM ability to undertake large scale borrowing to finance EU recovery Plan, communication and negotiation and management of large-scale issuance and lending programme	Q2 2020-2024

Other important outputs

Output	Indicator	Target
Ensuring optimal use of the available resources through careful forecasting	Timely production of the Active Monitoring and Forecast of Budget Implementation reports	The Active Monitoring and Forecast of Budget Implementation report published in April 2020
Maintain the top EU rating of the EU	EU credit rating to remain at AAA/Aaa/AA respectively by Fitch/Moody's/S&P's AAA/AAA respectively by DBRS/Scope (non-solicited)	Confirmation that the current EU rating remains (or is improved) in the annual rating reviews of Fitch, Moody's, S&P, DBRS, Scope
Prudent management of budgetary headroom	Ensure that at any point of time, the headroom is sufficient to cover all contingent liabilities falling due in the same year	Maintain high ratings, account being taken of evolving circumstances
CPF technical implementation: Implementation of an accounting and apportionment of assets system to record the inflows and outflows of the CPF, the valuation of assets in the fund and to keep track of the share of assets belonging to each guarantee or instrument Reporting of CPF Financial Asset Management operations	Availability of highly automated and flexible tool for managing CPF investment flows in Back Office, Reconciliation and Accounting, and managing information specific to individual unit holders. · Correct and timely reporting and accounting of the related CPF operations.	01/01/2021
Design a sound Tactical Asset Allocation (TAA) to implement investment strategy in 2020 for the portfolios under management (EUR 14+ billion in Asset Under Management) in the context of a	The TAA is prepared and adopted twice a year (in principle Spring and Autumn) in accordance with established governance. As markets move daily the TAA.basis, the Front	Prepare and adopt twice a year (in principle Spring and Autumn) the TAA. Calibration of the TAA in the regular meetings of the IC, in accordance with established governance

challenging market context	Office monitors developments on a daily basis to incorporate the new market information. This information is then incorporated in the deliberations of the Investment Committee which meets regularly to calibrate as necessary the TAA.	
AMDS activity: A contribution to the negotiation and drafting of the Contribution Agreement with EIB pertaining to revenues management, monetisation and PDA aspects	Signature of the Contribution Agreement for Innovation Fund (10bn€) and closure of NER 300	Q4 2020
Preparation and approval of the CPF Manual and procedures	Timely adoption of the procedures, rules and manuals, concerning the operational issues of CPF	2020 H2
Provide the funding for the financial assistance (in the form of loans) that should be granted to a number of countries in the enlargement and neighbourhood regions as the EU's external response to the economic fallout of the COVID-19 crisis.	Successful placement of the related bond issuances on capital markets and disbursement of corresponding proceeds to the third countries concerned.	Q3 2020-2021
Funding for SURE. Provide the funding for the financial support (in the form of loans) that will be granted to a number of Member States under the SURE Instrument, as the EU's internal response to the economic fallout of the COVID-19 crisis.	Successful placement of the related bond issuances on capital markets and disbursement of corresponding proceeds to the Member States concerned.	Q3 2020-2021

General objective: 5. Promoting our European way of life

Specific objective: 5.1. Secure that the amounts allocated from the EU budget are invested for the intended purpose, and ensure strict compliance with the financial rules in order to minimize errors, prevent fraud, enhance transparency, and pave the way to the discharge

Related to spending programme(s) – ALL

Main outputs in 2020:

New policy initiatives

Output	Indicator	Target
Development of the responsible ESG-factor investing approach within the CPF portfolio management framework, promoting Commission “green values”, and transparency in that regard.	Non-legislative policy initiative to timely include the ESG factor investing in to the asset management approach for the CPF	2020 December
Establish robust governance arrangement for budgetary guarantees and asset management including adoption of COM Decision establishing a steering committee for budgetary guarantees	Ensure COM adoption of Decision establishing steering committee on budgetary guarantees; codify new governance arrangements for Directorate E financial risk and asset management in BUDGET internal rules and COM governance framework	Q1-Q2 2020

Other important outputs

Output	Indicator	Target
EP grants 2018 discharge	EP adopts discharge report	Adoption in May 2020
Maintain good relations with the ECA and EP CONT committee	Smooth and constructive audit and adversarial procedures	High number of instances where the ECA and the Commission can find common ground in ECA reports; timely and high quality Commission replies to ECA reports.
	Positive feedback from the CONT and its secretariat on cooperation	High quality of information provided to the CONT; respect of deadlines.
Effective management of the Commission’s own resource	Degree of correct recording of all transactions of the MS in respect of own resources	100%
Advising internal and external stakeholders on any legal issues relevant for own resources issues and the Protocol and the Privileges and Immunities of the EU	Satisfaction with output	High satisfaction achieved
Ensure respect of financial rules when implementing EU budget through executive agencies	Finalise template for Establishment of executive agencies for next MFF	May 2020
	Finalise template for future delegation of programmes to executive agencies for next MFF	May 2020
	Adoption of Commission Decision establishing guidelines for the establishment and operation of	

	executive agencies financed by the general budget of the Union	
Facilitate compliance with financial regulation through simpler and more coherent rules and simplification through on boarding on corporate IT tools	Number of programmes using simplified cost options Number of programmes/DGs enrolling IT corporate tools	2 additional programmes or DGs per year Most of programmes under direct and indirect management on boarded in eGrants and e Experts Most of the DGs onboarded in eProcurement and SEDIA
Establishment of Commission-wide risk management framework for contingent liabilities	Establishment of Steering Committee for coordination with other DGs; unified credit risk model; corporate data management system for integrated reporting and monitoring	Throughout 2020
Ensuring a proper discharging of the Commission's reporting obligations related to financial instruments and budgetary guarantees	Supplementary report attached to the annual budget; overview report on budgetary guarantees`	Throughout 2020
IPSAS 41 implementation: A new accounting treatment shall better align financial reporting with financial performance reporting of portfolios under management and the economic value of guarantees provided by the EU budget.	Availability of a new EU accounting rule	01/01/2021
Maintenance and supply of financial reporting and accounting on asset management portfolios, financial guarantees and financial instruments. Implementation and development of accounting and reporting for new instruments (CPF, Invest EU, SURE...). Handling audit requests (external audit, IAS, ECA)	Clean audit opinion, discharge of accounts	Recurrent
A proposal for a Council Decision amending Decision 2003/77/EC laying down multiannual financial guidelines for managing the assets of the ECSC in liquidation and, on completion of the liquidation, the Assets of the Research Fund for Coal and Steel	Adoption of the proposal by the Commission and adoption of the Decision (amending Council Decision 2003/77/EC) by the Council.	2nd quarter 2020
Smooth processing of financial transactions (investments, lending, borrowing), notably cash, foreign exchange and security transaction settlements as well as reconciliation of cash- and security accounts. Acting as back-office for lending and borrowing transactions (EU financial assistance).	No settlement incidents	Recurrent

<p>Coordination and modernisation of financial management across the Commission:</p> <ul style="list-style-type: none"> - Promote simplification, coherence and sound financial management within the existing legal framework - Professionalization of financial community 	<p>Timely reply and positive feedback on SFC helpdesk questions and Advice on the application of the Financial Regulation based on Quality indicator</p>	<p>Timely contributions and positive feedback</p>
	<p>Positive feedback on quality of services based on: quality indicator, number of users and visits of BudgWeb and outreach to finance community:</p> <ol style="list-style-type: none"> 1. Training on ABAC, EDES, grants, procurement, internal control 2. RUF, Internal Control Coordinators. 3. Regular update of manuals and templates 4. Finance communities of practice, 5. further strengthening of corporate reference centre for online knowledge management in financial management via the corporate website BudgWeb 6. Finance community newsletter 7. implementation of an automated Pillar assessment workflow 	<p>Timely contributions and positive feedback</p> <p>1 update per year on grants, procurement, indirect management, etc</p> <p>Case study approved by end 2020</p>
<p>High quality and readable reporting, with a positive impact on discharge discussion</p>	<p>Annual Management and Performance Report</p>	<p>Report to be adopted in June 2020</p>
<p>Specific objective: 5.2 Strengthen the protection of the EU budget from financial risks including to the generalized deficiencies as regards the rule of law in the Member States by greater transparency, knowledge sharing and accountability achieved by regular dialogue between all concerned stakeholders.</p>		<p>Related to spending programme(s) – ALL</p>
<p>Main outputs in 2020:</p>		
<p>Other important outputs</p>		
Output	Indicator	Target
Ensure correct and uniform interpretation and application of conflict of interest rules	Adoption of Guidance note on conflict of interest rules	July 2020
Proposal for a EP/Council Regulation to protect the EU budget in case of generalized deficiencies with respect to the rule of law and development of tools to correctly apply this measure.	Timely adoption of the proposal by EP and Council	End 2020
Improve quality and interoperability of data on EU funds beneficiaries and enforcement of recoveries	Adoption of Action Plan	End 2020
Digitalisation of Commission working methods/ the creation of knowledge management tool	Pilot project will involve 3 annotated titles of the financial regulation.	End of 2020
Set up the Better Spending Network	High level conference to endorse	End of 2020

- Partnership with Member States	the setting up of the Better Spending Network	
Specific objective: 5.3. Promote strong enforcement culture to protect the EU budget, including the revenue side.		<i>Related to spending programme(s) ...</i>
Main outputs in 2020:		
Other important outputs		
Output	Indicator	Target
Cases on early detection and exclusion are systematically brought to the EDES Panel	Cases are brought by Commission's DGs, executive agencies and other EU bodies and Institutions	Not less than 10 new cases by end of 2020 and 10 cases for exclusion by end of 2020
Follow up of OLAF financial recommendations and, where applicable, related cases sent to EDES Panel	Improve data and monitoring	Better recovery rate
Pillar assessments undertaken on the basis of terms of references adopted by the Commission in April 2019	Guidance on Complementary pillar assessments Guidance on cross reliance on assessments Guidance on equivalence	End 2020
Control of the Union's traditional own resources (TOR)	Implementation and reporting of TOR inspections in accordance with the annual programme;	100%
	Timeliness of assessment of Member States' write-off reports and related financial impact	All irregular TOR write-off amounts are made available to the EU budget
Modern and efficient management of Member States' own resources payments – TOR	1. Timely and accurate collection of OR contributions and related payments	100%
	2. Opinion of the Court of Auditors	Positive opinion
Launching infringement procedures against MS in breach of own resources rules	Adoption by the College of the relevant documents: Letter of formal notice, Reasoned Opinion, Referral to Court	To be achieved each year
Modern and efficient management and control framework for own resources – VAT and GNI	Timely and accurate collection of own resource contributions and related payments from Member States, thanks to a close monitoring of the implementation of the own resources regulations and the full implementation of the inspection programmes	100% collection and full implementation of inspection programme VAT
	Successful implementation of the control system for new and reformed own resources	(Pending) adoption of relevant legislation and implementing measures
	VAT fraud addressed in the context of own resources	Assess the impact of VAT fraud on the VAT-based own resource revenues

General objective: 7. A modern, high performing , sustainable Commission

Specific objective: 7.1. Act as a centre of excellence and trusted partner for Commission services, other institutions, agencies and bodies, Member States and beneficiaries regarding:

- high performing financial governance, single (simplified) rulebook, transparency, smart reporting and derived intelligence, single audit approach, compliance and accountability
- modern, sound and efficient management of accounts, treasury, financial risks and corporate financial IT systems
- stronger central oversight and management of debt, asset, and contingent liabilities in view of ensuring sustainability of the EU budget
- performance optimisation through developing, implementing, monitoring and evaluating policies in an evidence-based, transparent and collaborative way with stakeholders and experts
- robust internal control that helps the Commission to achieve its objectives and sustain operational and financial performance.

Related to spending programme(s)- ALL

Main outputs in 2020:

Other important outputs

Output(s)	Indicator(s)	Target(s)
Reinforce DG BUDGET's role as the centre of competence for financial reporting of the European Commission and its different agencies.	Corporate Financial Scorecard for each of the five financial management areas: Budget, Absorption, efficiency, risks and data quality. For each of these, a story-telling dashboard will be developed allowing increased intelligent analysis towards data driven decision-making.	31/12/2020
Reinforce DG BUDGET's role as the centre of competence for financial reporting of the European Commission and its different agencies.	Revamped Financial Transparency Website, offering evolution of funding, improved user experience, and additional information such as consumed amount, project duration, LC category and enhanced geo data	30/06/2020
Provide the enabling IT tool for the swift and secure execution of the budget, asset and treasury management and a source for the reporting foreseen by the EU legal framework, for the Commission and more than 50 other EU entities.	Accounting & Financial Information System aligned with the new MFF and other legal and business requirements.	31/12/2020
Issue annual opinion on the reliability of local systems to derive complete and accurate information for the preparation of the annual accounts and financial reports	Annual report on the Validation of Local Systems	31/03/2020
Manage the budgetary structure in the financial IT systems, ensuring that appropriations are timely available for implementation in compliance with the applicable regulatory provisions.	To minimise the period of unavailability of carried forward appropriations at the beginning of the financial year.	14/01/2021
Deliver EU, Commission, EDF and other accounts on time and to a high	Annual accounts adopted on time by the Commission and by	30/06/2020

quality, as well as providing prompt, high quality guidance & support to all EU entities on accounting matters	relevant other authorities & positive DAS on annual accounts from ECA	
Follow up on all open debts, offsetting as many as possible. To strengthen the EU recovery policy. Manage competition fines. Strengthen EU recovery policy.	- Awareness at corporate level of strengths and weaknesses of recovery policy - Recovery rate following OLAF financial recommendations -percentage of covered fines, including a coherent management policy for guarantees	31/12/2020
Full execution of budget payments to ensure credibility and achievement of all policy objectives	All authorised payments executed without delay	31/12/2020
Integration of new MFF instruments in budgetary and financial management, allowing smooth operations, robust reporting and diligent accounts.	Comprehensive financial and budgetary workflows in place	31/12/2020
Contribute to transparency of budget execution through clear identification of beneficiaries	Contribute to transparency of budget execution through clear identification of beneficiaries	31/12/2020
Ensuring political accountability vis-à-vis the Discharge Authority, following-up on EP/Council discharge requests and using lessons learnt from the past discharge procedures and ECA reports to improve the future.	Report on the follow-up to the discharge (political priorities) as part of the Integrated Accountability and Financial Reporting - Art 247 of the Financial Regulation. Detailed reports to the EP and Council on actions taken to address the various individual discharge requests. Overview notes to the Audit Progress Committee when requested. Analysis of ECA recommendations and input to e.g. budgetary and legislative processes on an ad hoc basis.	Follow-up report (political requests) by 30 June 2020. Detailed reports on individual discharge requests to EP/Council in September 2020. Overview notes to the Audit Progress Committee.
Implementation of the new Corporate Finance Platform SUMMA to maintain a modern and high quality Information System	The Solution Design phase is completed for the pilot, and results in a list of functional specifications describing the enhancements/gaps to be built on S/4HANA.	Management validates the backlog of enhancements / gaps (with a prioritisation and effort indicator) in multiple batches with completion in October 2020.
	The Solution Build phase starts	The Solution Build phase starts in Q1 2020
	The integration of SUMMA with the other corporate tools, especially eProcurement, is clarified between DG BUDGET and DIGIT	The detailed business scope of SUMMA versus eProcurement is documented and presented to the GPSB (Grants & Procurement Board) and SUMMA Steering Board for approval by September 2020
Business continuity of BUDG corporate IT systems (ABAC, BadgeBud, EDES) and all BUDG local applications	Availability and reliability of the IT systems Align the IT systems with legal obligations and business requirements	Continuous monitoring during 2020

Implement a new version of SAP covering all Financial Asset Management needs (SUMMA project)	Correct and timely reporting related to Financial Asset Management operations, timely payment instructions, implementation of business processes based on best practices and industry standards in SUMMA	End of Year 2023
Contract Management. Ensure an efficient and timely management/renewal of contracts with external data providers enabling Directorate E to perform its range of financial operations.	Continuous availability of the specialized data and information necessary for the performance of operations.	Throughout 2020
Coordinate transfer of infrastructure-related IT activities from ECFIN to BUDG R	Directorate BUDG R is able to provide timely support for the FAM IT infrastructure	June 2020
Upgrade Financial Asset Management related part of SAP to the EHP8 version	FAM process working correctly in the upgraded version of SAP	June 2020
Maintain, implement new functionalities and provide user support for SAP	Correct and timely reporting related to Financial Asset Management operations, timely payment instructions, implementation of business processes based on best practices and industry standards in SAP ERP 6	No end date
Promote and nurture a strong internal control culture: - Facilitate sharing of good practice among DGs - Provide guidance and feedback on the implementation of the ICF	At least 3 ICCNet meetings	End 2020
	Quality of reporting on the state of IC in the AARs	End 2020
Contribute to corporate oversight for effective risk management Sound assessment and management of critical risks	List of critical risks is comprehensive (in line with IAS assessment)	End 2020
Consistent and comprehensive accountability reporting in line with the corporate instructions and guidance Annual Activity Reports provide true and fair view on financial management and internal control	No shortcoming identified by ECA and discharge authority as regards completeness and reliability of reporting	April 2020
Modernisation of the internal control monitoring and reporting tools	Approach agreed between central services formalised in Joint note for the CMB (IT Board)	End 2020

Communication outputs

General objective: 3. An economy that works for people		
Main outputs in 2020:		
New policy initiatives		
Output	Indicator	Target
Just Transition Mechanism proposal	Adoption by Council and EP	Adoption in 2020
Coronavirus Response Investment Initiatives (CRII, CRII)	Adoption by Council and EP	Adoption by mid-April 2020
Revamped MFF proposal and Recovery instrument	Adoption by Council, consent by EP	Adoption before end-2020
Initiatives linked to regulatory simplification and burden reduction		
Output	Indicator	Target
Organisation and management of the CRII Secretariat	Dedicated website providing information and replies to the questions from the MS	1 - 200 questions replied in the first month; 2 - All questions replied
External communication actions		
Output	Indicator	Target
Revamped EU budget website on Europa	a. Number of visits [web analytics]	a. 300 000
	b. Number of visitors identified by browsers [web analytics]	b. 250 000
	c. Number of page views [web analytics]	c. 600 000
Production and publication of the AMPR	Number of readers of the publication or online readers [EDICS, OP orders, REPS]	500
Production and publication of the IFAR package including the brochure	Number of readers of the publication or online readers [EDICS, OP orders, REPS]	300 on line
Production and publication of EU budget in my country	a. Number of readers of the publication or online readers [EDICS, OP orders, REPS]	a. 1 000
	b. Percentage of publications produced in more than one linguistic version (at least 20%)	b. 24 languages"
Coordination of communication activities	Smooth running of communication activities; timely submission of quality documents	Continues
Production and publication of EU budget at the glance	a. Number of readers of the publication or online readers	a. 4 000

	[EDICS, OP orders, REPS]	
	b. Percentage of publications produced in more than one linguistic version (at least 20%)	b. 24 languages
Production and publication of communication material on EU budget support to the COVID-19 crisis	Number of readers of the publication or online readers [EDICS, OP orders, REPS]	5 000 on line
Production and publication of the myth busting material	a. Number of readers of the publication or online readers [EDICS, OP orders, REPS]	a. 500
	b. Percentage of publications produced in more than one linguistic version (at least 20%)	b. 24 languages
Communication material on the budgetary decisions (e.g. Draft budget, Discharge, IFAR, DABs...) such as press releases, memos, LLT, Q&A	Number of online views of media releases [web analytics]	300 on line
Communication campaign around revamped MFF proposal and Recovery instrument (Press material; Technical briefings; Factsheets; Articles; outreach)	Number of online views of media releases [web analytics]	3 000
EU budget Twitter account	a. Number of impressions	a. 100 000 impressions per month
	b. Number of followers / fans / subscribers	b. 20 000
	c. Number of posts	c. 5 per week
Speeches for the Commissioner	Quality and timeliness of drafts	Deadlines respected
Director General' Twitter account (launched in January 2020)	a. Number of impressions	a. 150 000 per months on average
	b. Number of followers / fans / subscribers	b. 3 000
	c. Number of posts [social media metrics]	c. 5 per week
Other important outputs		
Output	Indicator	Target
Revamped manual of procedures	All internal BUDG procedures updated and published on BUDGnet	Summer 2020
Coordination of inter-institutional activities (GRI, EXCO, EP questions, national parliaments opinions, consultative committees)	Quality in the running of procedures and respect of deadlines in the submission of quality documents	Smooth running of procedures; timely submission of quality documents

Coordination of internal procedures (legislative coordination, comitology, briefings, access to documents, citizens questions, ombudsman, corporate management board)	Quality in the running of procedures and respect of deadlines in the submission of quality documents	Smooth running of procedures; timely submission of quality documents
Conclusion of important steps in relation to Brexit	<p>a. Finalisation of the negotiations on the new partnership agreement with the EU</p> <p>b. Implementation of the Withdrawal Agreement</p>	<p>a. End of 2020</p> <p>b. Implemented as planned</p>

General objective: 5. Promoting our European way of life

Main outputs in 2020:

External communication actions

Output(s)	Indicator(s)	Target(s)
Coordination of communication activities on the rule of law and conflict of interest	No incidents	0
"Better spending conference" with BUDG D1	Number of attendees: physical	50
Promotion of the Financial Transparency System	Number of visitors on the FTS web page	5 000
Presentations delivered via Visitor Centre	Number of presentations	20

General objective: 7. A modern, high performing , sustainable Commission

Main outputs in 2020:

Other important outputs

Output(s)	Indicator(s)	Target(s)
Contribute to the BUDG communication activities as domain leader on financial management led by BUDG D4	Number of contributions to the RUF newsletter	5
Promotion of SUMMA and SEDIA (E-grants, E-procurement)	Articles on BUDGWEB	One every three months
Promotion of BUDG related initiatives	Number of articles on Intracomm	At least 5
BUDGTimes Newsletters	<p>a. Regular weekly publication</p> <p>b. Openings per issue</p> <p>c. Unique clicks per issue</p> <p>d. Unsubscribe rate</p> <p>e. Spam complaint rate</p>	<p>a. > 90%</p> <p>b. > 428 (85% of all staff)</p> <p>c. > 377 (75% of all staff)</p> <p>d. < 5% of all staff</p> <p>e. < 5% of all staff</p>
BUDGnet own content and web site	BUDGnet publications about	At least two per week

administration	management, staff, project teams and internal networks	
Lunchtime presentations and learning seminars	Organisation and communication of BUDG lunchtime conferences and learning activities	At least 8 lunchtime conferences
Internal communication network (Spokes4BUDG)	a. Number of meetings b. Number of articles submitted by Spokes4BUDG"	a. 6 b. 10 per month

PART 2. Modernising the administration: main outputs for the year

A. Human resource management

Objective: DG BUDGET 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

Main outputs in 2020:

Output(s)	Indicator(s)	Target(s)
First female appointments to middle management positions	Number and percentage of first female appointments to middle management positions	46%
Increase BUDG staff engagement	DG BUDG staff engagement index	≥75%
Promotion of equal opportunities	% women in management positions	≥40%
Sound allocation of human resources ensuring effective and efficient operation of the DG	Occupation rate of posts in the DG	> 95%
Flexibility of staff and building bridges across the DG	Horizontal working groups and project teams	5
Internal mobility favours the efficient and effective operation of the DG through increased motivation and broadened experience of staff, while ensuring continuity of service	Internal mobility rate (%)	≥5%
High satisfaction rate enhances engagement and motivation of staff	- Average satisfaction rate of DG BUDG staff (Commission Staff Survey)	≥75%
	- Perception of DG BUDGET staff of balance between private and professional life	≥60%

B. 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 2020:

Output(s)	Indicator(s)	Target(s)
Effective controls: Legal and regular transactions	Risk at payment	Remains < 2 % of relevant expenditure
	Estimated risk at closure	Remains < 2 % of relevant expenditure
Effective controls	<i>Error rate</i>	<i>Remains at 0,5%</i>
Efficient controls	Budget execution	Remains at 95% of commitment appropriations
	On time execution of payments	More than 95%

Economical controls	<i>Overall costs of controls (%)</i> 1) <i>Administrative expenditure implementation</i> 2) <i>Own Resources collection</i>	<i>Maintain same levels as 2019</i> 1) < 4% 2) < 0.5%
Monitor of Internal Control Systems	Effective and representative assessment following corporate guidance Reporting to management and Commissioner	Once a year
Business Continuity Plan - Monitor and update	Updated and efficient Business continuity plans Rotation of Duty Officers	Updated according to needs
Accounting Revision	According to corporate guidance	Twice a year

C. 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 (CASF)⁴ aimed at the prevention, detection and correction⁵ of fraud

Main outputs in 2020:

Output(s)	Indicator(s)	Target(s)
Regular update of DG BUDGET's Anti-Fraud Strategy	Updated anti-fraud strategy, elaborated on the basis of the methodology provided by OLAF	Update in the second half of 2020
Actions are implemented as described in the Anti-Fraud strategy	Degree of implementation	100%

D. Digital transformation and information management

Objective: DG BUDGET 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

Main outputs in 2020:

Output(s)	Indicator(s)	Target (s)
Implementation of SUMMA project	Degree of implementation of the digital solutions modernisation plan ⁶	Roll out of SUMMA for the whole Commission end 2023

⁴ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM (2019) 176 of 29 April 2019 – 'the CAFS Communication' – and the accompanying action plan, SWD (2019) 170 – 'the CAFS Action Plan'.

⁵ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

⁶ The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle – the progress achieved during the last year

Implementation of principles of data governance for BUDG Key data assets	Percentage of DG BUDGET key data assets for which corporate principles for data governance have been implemented	80%
Awareness raising amongst staff on data protection rules	Percentage of staff attending awareness raising activities on data protection compliance	75% of staff
Implementation of the new BUDG Knowledge Management System	Degree of Implementation of the new BUDG Knowledge Management System	New system in operation integrating BUDGweb and BUDGnet

E. Sound environmental management

Objective: DG BUDGET 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

Main results and outputs in 2020:

Output	Indicator	Target
Promote staff awareness actions : <ol style="list-style-type: none"> 1) about optimal energy use and “switching off, when not in use”, in line with DG BUDGET’s EMAS action plan. 2) about sustainable commuting during EU Mobility week (September). Velo Mai 2020 has been cancelled due to the Corona crisis. 3) on waste reduction and the use of plastics and on art exhibitions 	N° of staff informed	Address all DG Increase sustainable commuters at DG
Monitor DG’s energy consumption: <ol style="list-style-type: none"> 1) in collaboration with OIB; and communicate observed trends to staff (once per year), based on verified data from Commission’s Environmental Statement (2019 data – per building). 2) Participate in the end of the year energy saving action, by closing down DG’s buildings during the Christmas and New Year’s holiday period (+ week-ends) 	N° of staff informed N°. buildings participating in the action	Address all DG Reduce energy consumption -1% in total energy consumption
Paperless working methodologies at DG: <ul style="list-style-type: none"> • financial circuits are already 100% electronic, • E-signatories are largely applied and will be further encouraged 	Statistics	Address all staff
DG BUDG improvement of facilities: <ol style="list-style-type: none"> 1) In order to meet the local cyclists’ needs, DG BUDGET is providing 249 new bicycle-parking facilities, 248 lockers and 6 showers, in collaboration with OIB. 2) The new collaborative space will allow a gradual increase of VC-facilities in the DG 	N°. of bike parking facilities N°. of VC facilities	Implement action plan Increase
		All staff

<p>Conduct an analysis of DG's carbon footprint related to missions (as part of the corporate analysis) and optimise DG BUDGET's missions accordingly (e.g. optimise the number of participants, promote the use more sustainable travelling options, and promote the use of videoconferencing).</p>	<p>Statistics N° of staff informed</p>	<p>Reduce DG CO2 emissions from missions</p>
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