



# Management Plan 2017

DG BUDGET



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## INTRODUCTION

BUDG is the central service of the Commission responsible for the implementation of the EU budget. Its responsibilities and political priorities are guided by the Treaty and further defined on the basis of [President Juncker's political guidelines<sup>1</sup>](#) set for the Commission 2015-2019.

The main development during 2016 in this field has been the presentation of the midterm review/revision of the current Multi-annual Financial Framework, taking stock of achievements of the past years and reinforcing the flexibility of the EU budget as well as funding to address the priorities for the years ahead: strengthening Europe's economy and social fabric; ensuring security inside the EU and at its external borders; managing migration; and addressing the causes and consequences of climate change. This midterm review is a key milestone of the **Budget Focused on Results (BFOR)** strategy, which aims at further improving the quality of spending and the agility and flexibility of the EU budget in order to respond to the new challenges while preserving budgetary discipline.

BUDG plays a central role in ensuring that the EU budget is effectively executed and complies with financial rules and that the Commission is accountable for the management of tax payer's money. In this sense, from an operational perspective, in 2017 BUDG will continue to aim at maximizing the contribution of the EU Budget to the achievement of all General objectives of the Commission and in particular, General Objective 11 *"To help achieve the overall political objectives, the Commission will effectively and efficiently manage and safeguard assets and resources, and attract and develop the best talents"*.

Within this framework, during 2017 BUDG will continue to drive the **annual budgetary process**, from **preparation** of the annual budget to its **implementation** and **discharge**.

Beyond the annual cycle, the DG will focus its actions in 2017 on **preparing a proposal for the next Multi-annual Financial Framework (MFF)**, taking into account the result of the midterm review, the recommendations of the High-Level Group on Own Resources, key economic and political developments and progress in the strategy for a Budget Focused on Results. With regards to the latter, BUDG will need to direct its efforts towards a successful conclusion of the ongoing legislative process to **review the Financial Regulation** and 15 other sectorial rules with a view to introducing by 2018 a simpler and more flexible legal framework for the implementation of the EU budget.

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<sup>1</sup> Translated in Vice-President's Georgieva's mission letter  
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BUDG strategy is reflected throughout its 8 specific objectives that are presented in part 1 of this document together with the main political outputs to be achieved during the year. See table below with the main milestones expected in 2017 in the framework of BUDG Strategic Plan 2016-2020:

CALENDAR STRATEGIC PLAN DG BUDGET						
		2016	2017	2018	2019	2020
Annual activities	<b>Annual budget</b>	Adoption budget 2017 Implementation budget 2016  Adoption of annual accounts 2015	Adoption budget 2018 Implementation budget 2017  Adoption of annual accounts 2016	Adoption budget 2019 Implementation budget 2018  Adoption of annual accounts 2017	Adoption budget 2020 Implementation budget 2019  Adoption of annual accounts 2018	Adoption budget 2021 Implementation budget 2020  Adoption of annual accounts 2019
	<b>Discharge</b>	Discharge budget 2014	Discharge budget 2015	Discharge budget 2016	Discharge budget 2017	Discharge budget 2018
	<b>Budget Focussed On Results (BFOR)</b>	Conference  Launch of experts group  Contribution to MTR	Conference  Contribution to post 2020 MFF and review of programmes legal basis	Conference	Conference	Conference
Strategic multiannual activities	<b>Multi-annual Financial Framework (MFF)</b>	Special Technical Adjustment <sup>2</sup>  Proposal Midterm review / revision  Report HLGOR	Proposals post 2020 MFF	Proposal programmes next MFF <sup>3</sup>	Adoption of 2020 MFF	
	<b>Financial regulation (FR)</b>		Adoption of simpler and more flexible financial rules (contained in the FR and in 15 legislative acts)	Proposals of next MFF programmes aligned to FR		

<sup>2</sup> Recalculation of cohesion envelopes.

<sup>3</sup> For information, responsibility of the operational DGs.  
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## PART 1. MAIN OUTPUTS FOR THE YEAR<sup>4</sup>

### 1. *Driving the process of strategic budgetary planning: Multiannual Financial Framework (MFF)*

2017 will be crucial in terms of preparing a comprehensive **proposal for the future Multi Financial Framework (MFF) beyond 2020**, including on own resources, to be presented at the appropriate time. Whilst the MFF Regulation (Art. 25) provides that the Commission should table its proposals for the next MFF before 1 January 2018, the political context will determine its precise timing and shape.

The Budget focused on results strategy and the progress made on that basis in the context of the **mid-term review/revision of the current MFF (MTR)**, not least on simplification, will provide important guidelines for that process. A fresh look will need to be given to all spending policies, based on a number of quantitative scenarios to be developed whilst taking the political and economic context into account as well as the Union's longer term political priorities. Those scenarios will need to comprehensively address both the spending and revenue side of the budget.

As far as the following financial years (2018-2020) are concerned, the **financial programming** will be adjusted in order to incorporate the changes taken in the framework of the midterm revision. The Commission will have to regularly update its **medium-term payments forecast** on the basis of the outcome of the MTR and of implementation.

Following the annual Technical Adjustment to be made in April/May 2017, ahead of the budgetary procedure, the Commission will present a DAB 2017 in order to make the Global Margin for Commitments available to the extended Youth Employment Initiative as from 2017 and mobilising the contingency margin. This will allow concluding the reprogramming of ESI funds which should focus on the recommended priorities, i.e. tackling the migration crisis and youth unemployment and investments through financial instruments and a combination with the EFSI.

The EU response to new challenges has been possible also through the recourse to **innovative financial instruments, trust funds** and the **Facility for Refugees in Turkey**. The Commission will endeavour to pool as many resources as possible to increase the leverage of the EU budget, ensure they are managed efficiently and effectively, be consistent with other policy instruments in view of achieving the agreed objectives, while safeguarding longer-term sustainability. In so doing, the Commission will ensure appropriate involvement of Parliament and Council, and provide them with regular and relevant reporting on the state of implementation.

Finally, BUDG will publish the suite of annual reports which are consolidated in the **Integrated Financial Reporting Package**, which includes: the Annual Management and Performance Report, the Financial Report, the Communication on the Protection of the EU budget and the EU annual accounts. The presentation of this package provides important input for the annual discharge procedure.

### 2. *Managing the expenditure of the EU budget efficiently within the framework of the MFF*

2017 will be the fourth year of the current multiannual financial framework and the third of the mandate of the current Commission.

The **Budget for 2017** reflects and supports the political priorities, in particular contributing to the greatest extent possible to **jobs, growth and investment**, and providing a **European response** to the challenges of **migration management** and the **fight against terrorism and organised crime**.

The 2016 challenges will continue to dominate the **implementation of the EU budget during 2017**; the **internal and external dimensions of the migration, refugee and security crisis** required the full mobilisation of the flexibility instrument and a very significant **mobilisation of the contingency margin** involving a partial offsetting in future years.

The process of **implementing a 5% reduction in staffing level** of all EU institutions, bodies and agencies over five years will be almost complete. However, major efforts will still be required to achieve further **efficiency gains**, and to meet new challenges with, at best, a stable level of staffing.

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<sup>4</sup> The Performance tables on Part 1. Overview of main outputs for the year can be found in annex 1a. page 13

Pressure will continue on the administrative and human resources of all the Institutions, especially the Commission (whose section includes pensions for all institutions) to accommodate the effect of automatic indexation and increasing number of retirements.

**Budget proposals** may be necessary during the year to respond to unforeseen needs and/or take account of the pace of budget implementation. As in previous years, this will be done respecting the provisions of the multiannual financial framework and, as far as possible, trying to minimize any unforeseen impact on national budgets.

### **3. Efficiently and effectively manage and control the revenues of the EU budget**

The **own resources** of the EU need to continue to be effectively managed and controlled during 2017, as confirmed by a Declaration of Assurance from the ECA.

For what concerns the **control of traditional own resources**, the 2017 inspection programme is back to a more normal rhythm. The risk-based approach used since several years to establish the programme will be reviewed, which will be presented to, and discussed with, Member States in the course of the year.

The retro-active impact of the **new OR legislation** further requires an **in-depth analysis of the accounting for traditional own resources**.

Following the entry into force of the **Making Available Regulation (MAR)** amendment, the annual adjustments of the VAT and GNI based own resources will be calculated for the first time according to the new rules, with immediate netting and due date on 1 June 2017.

2017 will also be the first year when imports regulated by the new **Union Customs Code (UCC)** that entered into force in 2016 will be inspected in a significant way. To that effect, dedicated training programmes for the Commission's inspectors are planned.

Finally, BUDG will continue to support the chairman of the **High level Group on Own Resources** in his reporting to the institutions, ensure the follow-up of the Final Report of the Group and prepare the relevant legislative proposals for post 2020.

### **4. Maintain a high quality central accounting /financial and reporting framework**

The Commission demonstrates its accountability by providing high-quality and timely financial and other information to all its stakeholders, internal and external. During 2017 BUDG will produce the **annual accounts** of the EU, the Commission and other EU and non-EU entities<sup>5</sup>.

The accruals based **annual accounts** should aim at a clean bill of health from the Court for the tenth consecutive year. The consolidation of the new reporting requirements of the sectorial legal frameworks for the period 2014-2020 as well as the new tools for implementing the budget, such as trust funds and financial instruments (e.g. EFSI and instruments in the external policies area), may pose specific challenges in the accounting field during 2017.

Further progress should be made in 2017 towards the development of financial reports centrally, that would address reporting needs across the Commission, allow for a more efficient use of resources, avoid duplication of effort and ensure consistent information produced and shared within the Commission. The progressive enrichment of a **corporate financial reporting** portfolio will contribute to the improvement of budgetary management and accountability.

The Commission will also continue to raise the profile of its **accounting services** within the global accounting profession through participation in fora, conferences and standard setting activities, the most relevant of which include confirmed status as observer of the **IPSAS board**, full membership of the IPSAS Consultative Advisory Group, member and regular contributor of the EPSAS task force and participation in international treasury networks.

Additional efficiency efforts will be undertaken in 2017. Accounting procedures in the domain of expenses and fixed assets will be strictly simplified reducing further the workload of Commission services.

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<sup>5</sup> Using the resources and expertise at its disposal, BUDG's accounting services are already providing high quality services to 2 other EU institutions, 3 EU agencies, 5 joint undertakings, 3 trust funds and 3 non-EU bodies.  
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## **5. Support to Commission Services through Treasury management and recovery of funds management and a high quality Information System (ABAC)**

During 2017 BUDG will continue to support other DGs in the implementation of the annual budget, via an efficient **execution of payments and recoveries** and the correct management of the **corporate information and accounting IT tool (ABAC)**.

The Commission must safeguard its assets and the **Accounting Officer** is responsible for the safekeeping of its cash and cash equivalents, as well as those of the other entities he is responsible for; for this purpose BUDG's services establish and apply appropriate risk and cash management policies.

**Treasury management** will probably continue to be particularly challenging in the course of 2017 in view of the persistence of a **negative interest rate environment**<sup>6</sup>. In addition strong monitoring of cash flow to ensure the orderly and timely execution of all payments is key to budget implementation.

The Commission will continue during 2017 to **recover all amounts due** as efficiently and effectively as possible, using all the initiatives available to avoid unnecessary losses, including offsetting, and applying an appropriate **risk management for provisionally cashed fines and bank guarantees**.

To guarantee the successful delivery of the above mentioned financial services, the European Commission needs a **financial information system** that is future-ready, productive and cost effective. Today, the finance platform in use is **ABAC** has an impressive track record. Nevertheless, the continuous customisation of the platform to meet the business requirements led to a complex environment. Therefore actions in the ABAC Roadmap are set up to simplify the current ABAC architecture.

2017 will be a key year for making progress in the implementation of the new ABAC architecture. The business case on a **"New European Commission Finance Platform"** detailing the optimal business solution is expected to be completed end 2016 and will be paving the way for a strategic, corporate decision on the way forward in 2017. The next steps towards a new architecture have to be planned in 2017 as implementing the new finance platform is expected to take 5 to 6 years.

BUDG will remain available to **providing Accounting Officer's services** to any other interested entity (10 agencies and Joint Undertakings at the end of 2016), resulting in important cost savings for the relevant entity, while maintaining (and often improving) its performance and resilience.

## **6. Promote consistency and simplification of financial rules, sound financial management and cost-effectiveness of controls**

The **Central Financial Service** will continue during 2017 to provide training and advice on the application of financial rules, in order to ensure an appropriate control but also efficiency in the implementation of the EU budget.

In this regard, in line with the better regulation agenda of the Commission and the Budget Focused on Results initiative (see below), BUDG will focus during 2017 on:

- **negotiating and concluding the revision of the Financial Regulation**, aiming at simplifying and making the implementation of the EU budget more flexible and focussed on the delivery of concrete results on the ground. A political agreement is expected by summer 2017, with formal adoption in the autumn and an entry into force of on 1 January 2018.
- **aligning the next MFF proposals to the revised financial rules** securing interoperable programmes and instruments as well as an increased leverage of the EU budget in the next MFF.
- Steering with DIGIT the progress towards the implementation of a single financial portal (**SEDIA**), **e-grants and e-procurement**<sup>7</sup>.

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<sup>6</sup> In this context the recent amendment of the Making available Regulation and of the European Development Fund financial regulation respectively provide for the future protection of the EU own resources and of the EDF contributions from the **impact of negative interest**

<sup>7</sup> via the co-chairmanship with DIGIT of the Steering group leading the implementation of e-procurement and SEDIA extended to eGrant by the CBM in October 2016



- **Leading** the implementation of the Action Plan agreed in the framework of the Synergies and Efficiencies Exercise in Financial Management, in particular through the **pilots on mutualising the financial capacities** in certain priority areas around families / centres of gravity, the development of standards for **Simplified Cost Options**, the **alignment to best practices in terms of control cost-effectiveness** and **further externalisation of ex-post controls**.
- Continuing to monitor progress at Commission and Member State levels towards simplification in the implementation of the current legal and financial rules through the **Simplification Scoreboard**.
- Ensuring that the revised **Early Detection Exclusion System (EDES)** reaches its cruising speed (including access to the Integrated Management System database managed by the OLAF).

## **7. Driving the strategy of EU budget focused on results**

After the initial phase of design and launch of the initiative for an **EU budget focused on results (BFOR)** during the past two years, in 2017 DG BUDG will drive its progressive implementation inside the Commission and engage with the different stakeholders.

**Capacity building** will continue with Expert meetings on performance, BFOR meetings in the Member States, collaboration with International Institutions (OECD and WB for instance), more numerous interactions with academic and sectorial experts. Internally, the organisation of Commissioners meetings will continue underpinned by inter-service working group meetings on BFOR, focussing increasingly on the post-2020 EU budget performance proposals.

**Outreach to stakeholders** will be pursued through the organisation of the well-established Conference on BFOR, the periodic publication of the newsletter on BFOR and participation to events and other fora where performance of the EU budget is discussed.

Technical work will continue in the area of indicators, developing the collaboration with the JRC and Eurostat to enable a more effective analysis and presentation of the performance information in the Programme Statements. Work on **performance indicators** will focus on the current generation of programmes 2014-2020, and building on the lessons learned, continue in parallel to **prepare the performance framework proposals for the next MFF**. The key elements of the current performance framework for the EU budget will be described in a **performance budgeting methodology** in line with international best practices for the assessment and reporting on performance, to be finalised and published in 2017.

In 2017, the participation in the **analysis of the mid-term evaluation of the spending programmes** in close cooperation with the SG, will take a new dimension as the lessons learnt should be taken in account in the preparation of the new generation of programmes in the post-2020 MFF. In addition, the active participation to the Commission activities in the area of Sustainable Development Goals, which are increasingly shaping the political landscape post EU 2020, will acquire more and more importance.

All this will feed the process for the preparation of the **package of proposals for the post-2020 MFF** due by end 2017, on which BFOR will play a role in determining the qualitative content and will support the package with a narrative on performance of the different programmes.

## **8. Ensure effective management of the relations with the European Court of Auditors (ECA) and other institutions paving the way for the annual discharge of the Commission in the implementation of the EU budget**

On top of the positive finalisation of the discharge process for the 2015 budget, a series of actions will be taken in 2017 to ensure that the **existing positive trend** regarding the report of the ECA is maintained in the future.

In the **area of compliance**, mitigating actions have to be implemented in the first place by the responsible DGs (including a better use of all available information to prevent errors) to address any weaknesses leading to a high risk of error that may be identified in relation to the implementation of the programmes for the period 2014-2020. In this regard, BUDG has to enhance its support role during 2017 to address the root causes of persistent errors, in particular by pushing for progress in real simplification and clear guidance on specific issues, such as public procurement.



BUDG will continue to coordinate the **response to the Annual report**<sup>8</sup> of the ECA and to support the improvement of processes and controls to reduce the amount at risk at closure. The concept of the **Amount at risk at closure** will be further developed in order to allow an assessment of the ECA's annual error rate in the context of multi-annual corrective mechanisms and provide evidence that corrective measures adequately protect the EU budget from illegal expenditure.

The ECA is intending to strengthen its **follow-up of the recommendations** it makes in its Annual report and special reports. BUDG intends to further develop its database (RAD) in order to strengthen its monitoring of the DGs' follow-up of recommendations made by ECA as well as the requests made by the European Parliament and Council in the discharge procedures.

BUDG will also seek to step-up its support and coordination activities vis-à-vis **ECA special reports**.

Moreover, new avenues will be explored (including via the **Public Internal Control** network) to help improve national control systems in Member States, candidate and potential candidate countries, to supplement the existing follow-up of findings and recommendations from the ECA, the European Parliament and the Council.

Finally, BUDG will need during 2017 to continue to play an important role in coordinating the response of the Commission to the **increasing role of performance issues** in the annual and special reports. In line with the Budget Focused on Results initiative, the right balance must be struck to pursue efforts to continue to reduce errors while ensuring the **cost-benefit equilibrium of controls**.

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<sup>8</sup> including the Summary of the Member States' replies.  
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## PART 2. MAIN ORGANISATIONAL MANAGEMENT OUTPUTS FOR THE YEAR<sup>9</sup>

### A. Human resource management

In terms of Human Resource Management, BUDG remains a stable DG in 2017 from the point of view of its workforce.

A turning point in 2017 will be the **implementation of two major synergies and efficiencies initiatives** within the Commission: the full roll-out of the OIB Proximity Team for logistics and the HR Modernisation. BUDG is already a pilot DG for the OIB centralisation and has signalled its intention to take part in second wave of the HR Modernisation starting January 2017. The HR Modernisation project, implemented according to the Communication on Synergies and Efficiencies of April 2016, makes changes to the way that HR services are delivered. HR services will be delivered by an Account Management Centre (AMC) inside DG HR. Each DG will have an HR Business Correspondent, responsible for defining HR strategy and taking HR decisions, in consultation with the management of the DG, as well as ensuring that the DG gets the HR service it needs, in cooperation with the AMC.

BUDG's main focus in the area of **Human Resource Management in 2017** will continue to concentrate on issues already identified in the previous years and in particular:

1. Continue the **Business Process Analysis (BPA)** started in 2016, the purpose of the BPA is to identify better ways of working or negative priorities allowing thus for better working methods and providing, where possible, more room for manoeuvre for internal redeployment and flexibility needs.
2. **Representation of women in middle management positions:** BUDG still has to reach its 35% target by 2019. With two more years to go before reaching the deadline, BUDG will have to invest more in attracting and promoting women with recognised management potential, for example by participating actively in corporate events like Career Day or the Job Fair for middle managers.
3. **Address the results of the 2016 Staff Survey:** five areas of interest have been identified and discussed with Management: logistics, health and private/work balance, career and mobility, learning and development and the attention given to the results of the staff survey. A series of actions will be put in place as of 2017 involving training, more visibility to internal vacancies, discussions with staff and communication on the actions taken following the survey.
4. **Mobility & career development:** the "**working together traineeships**" will also be further promoted given the high interest from staff and their positive impact on breaking silos within the DG and providing **flexibility**.

### B. Financial Management: Internal control and Risk management

BUDG manages an administrative expenditure, including procurement, whose **intrinsic risk** is rather **low** due to its limited amount, as well as the centralized and direct mode of budget implementation. The risks are effectively mitigated by means of ex-ante and ex-post controls put in place.

As regards **revenue financial operations** relating to the collection and making available of own resources, BUDG analyses the systems set up by Member States and assesses whether they provide reliable assurance as regards the accuracy of the information provided and the legality and regularity of these operations. In case BUDG determines that it cannot rely on some of these systems for assurance purposes, it would qualify its annual Declaration of Assurance in case the amount of revenue concerned has the potential to exceed 1 % of the total relevant resource-segment (i.e. TOR, or VAT/GNI -based own resources<sup>10</sup>).

The **execution rate** of 2016 **administrative budget** (credits authorized in the 2016 budget) was 99.50 % of commitment appropriations. A similar rate is expected for 2017. Concerning the **payment deadlines**, 98.76 % of payments were made on time in 2016. The same level of timely payments is

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<sup>9</sup> The Performance tables on Part 2. Main organisational management outputs can be found in annex 1b. page 22

<sup>10</sup> For GNI data for OR purposes, the control activity is performed by ESTAT. The data provided by Member States are analysed and verified by ESTAT which also makes on-the-spot checks. These verifications are governed by a Memorandum of Understanding (MOU) agreed between ESTAT and BUDG.

expected for 2017. The **cost of controls** in this area will continue to be analysed and will be reduced where possible.

Actions defined in the context of **BUDG Anti-Fraud Strategy** for 2015 and 2016 were successfully implemented. The strategy has been reviewed during 2015 and new initiatives have been proposed (see note ARES (2015) 4607584) which will continue to be addressed during 2017:

- ❖ Raise awareness amongst the staff on the fight against fraud and ethics
- ❖ Improve the internal procedures for fraud prevention and detection purpose

### C. Information management aspects

#### **Document management in DG BUDG**

All **incoming and outgoing documents** are registered and filed in Nomcom files. Procedures are in place to follow up on the correct and timely attribution and filing. 97% of BUDG files are readable by all units; the other 3% have a more restrictive nature and are only accessible by the stakeholders.

In 2017 we will examine if **accessibility** could be broadened by giving reading rights to other DGs/Commission for a number of files. All files have a retention code metadata to ensure the correct follow up in terms of archiving and accessibility at the long term.

Furthermore a new **Information Management Steering Board** has been created to oversee the implementation of the strategy, to ensure coherence between actions and to prioritise them. BUDG is represented in the Board and will therefore contribute actively to the implementation of this strategy in 2017.

In the framework of the **Business Process Analysis (BPA)** processes related to **administrative management** of the units, i.e. document management, preparation of meetings, reporting, ARES, DECIDE, BASIS and missions will continue to be discussed in 2017 during the meetings organized with administrative staff in order identify better ways of working together and best practices.

#### **Internal communication within BUDG**

Internal communication will continue to **focus on staff commitment** to the Commission's political priorities and to BUDG mission. Exploring the positive results of the Staff Survey BUDG managers at all levels will play an important role especially in sharing information and providing feedback to staff, who is encouraged to take part in communication activities.

**Interactive communication between staff and management** to enhance trust and mutual understanding will be supported through regular BUDG Management video readouts, regular all-staff meetings and Director-General's informal gatherings with staff. Through these channels, as well as through regular directorate's, unit or individual meetings, staff will be kept abreast of the challenges facing the Commission and BUDG in particular, such as the preparation of the post-2020 MFF proposal.

Communication and **cooperation among BUDG directorates and units** will be promoted on BUDGnet and through staff lunchtime conferences/workshops. The use of the **Connected platform** will support the newly created cross-directorate networks on key issues. It will also enable swifter information sharing among the units and support inter-DG networks such as the RUF.

### D. External communication activities

BUDG external communication will focus on how the EU budget contributes to the achievement of President Juncker's ten political priorities and on the way the EU budget helps to address the urgent challenges Europe faces.

BUDG will work with other Commission's services in order to coordinate the **communication of the post-2020 Multiannual Financial Framework**. Country-specific information will be prepared, highlighting the key questions relevant for each Member State.

Demonstrating concrete results achieved thanks to EU budget through the **"EU Results" web project database**<sup>11</sup> will help to focus on performance and concrete achievements. BUDG will encourage that the database is used across the Commission in the corporate and sectorial communication activities.

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<sup>11</sup> [http://ec.europa.eu/budget/euprojects/search-projects\\_en](http://ec.europa.eu/budget/euprojects/search-projects_en)  
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Presentation of the **Integrated financial reporting package** will contribute to ensuring that the discharge is granted.

Interactive ways of presentation will prevail over traditional paper-based publications. Apart from high quality complete information for experts and interested stakeholders, simplified information material will be available to explain the complexities of EU budget and its impact on the daily life of European citizens<sup>12</sup>.

#### **E. Example(s) of initiatives to improve economy and efficiency of financial and non-financial activities of the DG**

For details please refer to page 10 part A. Human Resources Management.

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<sup>12</sup> <http://ec.europa.eu/budget/mycountry/>

Other publications in [http://ec.europa.eu/budget/biblio/publications/publications\\_en.cfm](http://ec.europa.eu/budget/biblio/publications/publications_en.cfm)  
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## ANNEXES TO THE MANAGEMENT PLAN

### Annex 1a. Performance tables on Part 1. Main outputs for 2017

**SO1 : Drive the process of strategic budgetary planning: Ensure full implementation of the MFF, conduct the mid-term review / revision to be proposed during 2016, upgrade short, mid and long term financial forecasting, and prepare the proposals for the post 2020 MFF**

#### Main political outputs – 2017

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Mid-Term Review/revision (Art. 2 MFF Reg.)</b>	Conclude budgetary procedures related to the mid-term review/revision	Conclude budgetary procedures related to the mid-term review/revision in full respect of the political agreement made end 2016, notably a DAB to be submitted in parallel with the annual Technical Adjustment for making the GMC available to the extended Youth Employment Initiative and the mobilisation of the contingency margin
<b>MFFR- proposal for the post-2020 MFF (Art. 25 MFFR)</b>	Adoption by College End 2017	Prepare a comprehensive proposal for the future Multi Financial Framework (MFF) beyond 2020, including on own resources, to be presented at the appropriate time.
<b>Enhance payment planning, monitoring and forecasting</b>	Develop, refine and update scenarios on annual payment needs under the MFF for all (sub-) headings.  Update the forecasts for payment appropriations from the current period arising post 2020 (RAL), in line with Point 9 of the IIA.	Manage the MFF on the basis of sound and regularly updated medium-term payments forecasts and inform the preparation of the next MFF.
<b>Possible revision of the MFF in the event of reunification of Cyprus (Art. 22 MFF Reg.)</b>	Adoption of a proposal for revision of the MFF in the event of reunification of Cyprus	depending if and when a settlement agreement materialises
<b>Response to political priorities and challenges</b>	make use of the existing room for flexibility to respond to challenges in line with the MFF	Quick and effective response respecting the MFF
<b>Integrated financial reporting package 2017</b>	High quality and readable report, with a positive impact on discharge discussion	Publish the Integrated financial reporting package which includes : <ul style="list-style-type: none"> <li>• EU Annual Accounts</li> <li>• Financial Report</li> <li>• Communication to the Council and EP on the protection of the EU Budget</li> <li>• Annual Management and Performance Report</li> </ul>
<b>Improving the consistency of reporting on Budget performance</b>	1. Programme Statements contain comprehensive information on programmes' progress and performance of the predecessor programmes  2. Annual Management and Performance report provides a comprehensive narrative and examples on the EU Budget contribution to the EU policies	1. "Programme fiches" successfully integrated in the Programme Statements;  2. Consolidation of the new framework of AARs + Annual Management and Performance Report and Integrated financial reporting package

**SO2: Manage the expenditure of the EU budget efficiently within the framework of the MFF: Ensure the adoption of annual budgets within the set deadlines that respond to the political priorities within the MFF. Make sure that budgetary implementation is in line with the annual budget and responds to an efficient use of resources. Allocate Resources to Commission services according to needs and promote efficiency**

**Main political outputs – 2017**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Establish an annual budget for 2018 according to needs within legal deadlines respecting the political priorities</b>	1. Difference between the Draft Budget (DB) and authorized budget  2. Timely adoption of estimates and DB for 2018  3. Timely adoption of amending letters & amending budgets aligned with political priorities  4. Technical update of 2017-2020 financial programming after adoption of 2017 Budget and together with Draft Budget 2018	1. Difference < 1%  2. Commission adopts estimates of expenditure by legal deadlines.  3. Budget 2018 adopted by EP and Council before the end of 2017. All amending budgets approved by the budget authority by mid Dec. 2017  4. Update sent to EP and Council by end-January 2017 and adopted together with DB 2018
<b>Allocate Human Resources to Commission services to promote efficiency and alignment to political priorities</b>	Decision consistent with: <ul style="list-style-type: none"> <li>• 5% staff reduction target set in Inter Institutional Agreement,</li> <li>• occupation of the establishment plan and corresponding salary credits and</li> <li>• Commission policy orientations</li> </ul>	Decisions in March and/or May, and December 2017.  Allocation of human resources in the Commission consistent with achievement of 5% staff reduction target.  Continued progress made by other institutions and agencies. Pro-active monitoring of efficiencies.
<b>Assess budgetary implications and ensure sound budgeting within the MFF for new legal acts/Commission decisions</b>	Interservice consultations (ISC) processed on time	At least 95% of replies to ISC within normal ISC deadline
<b>Annual budget implementation making use of transfers and carryovers</b>	Degree of annual budget implementation  Number of transfers accepted by the budgetary authority  Timely adoption of the justified carryover requests	Full implementation making use of transfers and carryovers  Budgetary Authority approves all transfer requests;  Decision taken by 15/2/2017
<b>Development of methodology for fee-funded agencies</b>	Timely production of the working document on agencies, which accompanies the draft budget	Working document on agencies published together with DB 2018 Feeding work of Inter-institutional Group on Agencies

**SO3: Efficiently and effectively manage and control the revenues of the EU budget, in particular the Union's own resources. Provide support to the High Level Group on Own Resources, chaired by Mario Monti, whose report by the end of 2016 will serve as an input for COM proposals post 2020**

**Main political outputs – 2017**

<u>Description</u>	<u>Description</u>	<u>Description</u>
<b>Effective management of Member States' own resources payments</b>	1. Timely and accurate collection of OR contributions and related payments  2. Opinion of the Court of Auditors	1. 100%  2. Positive opinion
<b>Management of VAT exemption pursuant to PPI (Protocol of Privileges and Immunities)</b>	Timely and accurate recovery of VAT paid by the Commission services	All annual refund requests to be sent by 30/06/2017
<b>Control of the Union's traditional own resources (TOR)</b>	1. Implementation and reporting of TOR inspections in accordance with the annual programme; review the risk-based approach for the annual programme for the next years  2. Timeliness of assessment of Member States' write-off reports and related financial impact	1. 100%; review presented to MS in the course of the year  2. All irregular TOR write-offs are made available to the EU budget
<b>Control of VAT-based own resources: Reasonable assurance that Member States' VAT statements are correct and comply with OR regulations</b>	Degree of completion of agreed programme of inspections	100%
<b>Establishment, in close co-operation with Eurostat, of GNI-based own resources</b>	Agreement by the Member States in the November GNI Committee, for the calculation of annual VAT/GNI balances	Agreement reached on time
<b>Ensure the follow-up to the Final Report of the High Level Group on Own Resources (HLGOR)</b>	Provide support to the chairman in reporting to the institutions	First two months of 2017
<b>Prepare COM proposals post 2020 on own resources; ensure the coordination within the Commission (internal network)</b>	Assess which recommendations of the HLGOR should be taken up. Prepare the relevant legislative proposals	2017
<b>Calculation of Own Resources basis</b>	Approval in the ACOR meeting (possibly based on new ORD if entered into force)	Approval obtained on time
<b>Calculation of UK rebate</b>	Approval in the ACOR meeting	Approval obtained on time



**S04: Maintain a high quality central accounting / financial framework so as to deliver true and fair annual accounts, as well as to provide reliable and relevant financial information to all stakeholders**

**Main Political Outputs - 2017**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Publication of the Commission and consolidated Annual accounts of the EU budget</b>	1. Timely adoption by Commission 2. Positive DAS on annual accounts from ECA	1. Adoption: 15/7/N+1 2. Maintain the positive DAS on annual accounts
<b>Annual Accounts of all entities under the responsibility of the Accounting Officer of the Commission</b>	1. Timely adoption by Commission 2. Positive DAS on annual accounts from ECA	1. Adoption: 15/7/N+1 2. Maintain the positive DAS on annual accounts
<b>Issue reports that are required by the Financial Regulation or at the request of the Budgetary Authority</b>  <i>(see Annex 2. : Reporting obligations of BUDG</i>	1. Reports are complete and correct  2. Feedback received from ECA or the Budgetary Authority on the content and quality of the reports.	1. Timely issue/publication with regard to what is specified in the FR/RAP or as required by the final recipient of the report.  2. Positive feedback

**S05: To support the Commission services and other bodies in the implementation of the EU budget via effective treasury management, timely execution of all payments , efficient collection of revenues and maintenance and development of a high quality Information System (ABAC)**

**Main political outputs – 2017**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Efficient and effective Treasury Management and safekeeping of funds</b>	<ol style="list-style-type: none"> <li>1. Lack of cash resources has no impact on the processing of authorised payments</li> <li>2. Execution of payments within one day after authorisation.</li> <li>3. Regular availability of cash forecasts at short and medium term</li> <li>4. No losses on bank balances</li> <li>5. Positive DAS on the treasury tasks</li> </ol>	<ol style="list-style-type: none"> <li>1. No payments authorised are delayed due to lack of cash</li> <li>2. 98% of all payments</li> <li>3. Daily update for very short term and weekly for monthly forecasts</li> <li>4. losses on bank balances = 0%</li> <li>5. Positive DAS</li> </ol>
<b>Ensure the budgetary financial year transition</b>	Timely opening in ABAC of the budget year ( appropriations + RAL)	<p>The commission's services were able to execute payments early in January. Interruption of payment operations not to exceed 7 days.</p> <p>Complete carry-forward expenditure by 11 January.</p>
<b>Efficient and effective Recovery Management</b>  <b>Efficient and effective management of fines</b>	<p>Number and amount of open recoveries at the end of 2017 in relation with the number of recovery orders issued in 2017</p> <p>% of coverage of the fines and safeguard of the related financial assets in accordance with the applicable risk management policy</p>	<p>10% of the total number and 0,2% of the total amount of RO's issued during the year</p> <p>100 %</p>
<b>Validation of local systems</b>	<ol style="list-style-type: none"> <li>1. Timely evaluations according to the Work Programme</li> <li>2. Assurance is provided that local systems function well and they send reliable and complete data to the central accounting system</li> <li>3. Revise multiannual control strategy to improve efficiency, shortening the cycle to less than five years</li> </ol>	<ol style="list-style-type: none"> <li>1. Completion of the Work Programme at year end</li> <li>2. Timely implementation of the recommendations issued by the validation team in BUDG</li> <li>3. Control strategy revised</li> </ol>
<b>Ensure that the ABAC services are highly available within reasonable costs and efforts</b>	<ol style="list-style-type: none"> <li>1. Number of incoming ABAC requests at the helpdesk are closed within 4 hours</li> <li>2. Availability of ABAC</li> </ol>	<ol style="list-style-type: none"> <li>1. &gt; 80%</li> <li>2. Up time of ABAC &gt; 95%</li> </ol>

**S05: To support the Commission services and other bodies in the implementation of the EU budget via effective treasury management, timely execution of all payments , efficient collection of revenues and maintenance and development of a high quality Information System (ABAC)**

**Main political outputs – 2017**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<p><b>Continuous alignment of ABAC to legal (FR, MFF, ..) and new business needs</b></p>	<p>1. Development of LCK (Legal Commitment management) aligned to the future corporate tools SEDIA (Third Party Portal), SYGMA (RTD, Grant management) and PPMT(JRC, Procurement management)</p> <p>2. Alignment of ABAC to the Financial Regulation revision.</p>	<p>1. Go-live of LCK fully completed in September 2017.</p> <p>2. The changes to ABAC are developed and tested by December 2017. The new version of ABAC is rolled out early 2018.</p>
<p><b>Implementation of the new ABAC architecture to maintain a modern and high quality Information System</b></p>	<p>1. Assessment of possible options regarding the new architecture.</p> <p>2. Initiation of project to completely re-implement ABAC following the selected option.</p>	<p>1. The Business Case for the "New European Commission Finance Platform" leads early 2017 to a formal decision and adoption of the proposed option to choose for SAP S/4HANA.</p> <p>2. By the end of 2017 a Proof of Concept with S/4 HANA has been successfully executed. Efficiency gains in the management of the "Budgetary Framework" with S/4 HANA are identified and documented by the end of 2017.</p>

**S06: Promote consistency and simplification of the financial rules, sound financial management and cost-effectiveness of controls**

**Main Political Outputs – 2017**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>FR Revision</b>	Negotiation and conclusion of the revision of the EU Financial rules (Financial Regulation and consequential EU financial sectorial rules)	Political agreement by summer 2017, with formal adoption in the autumn and an entry into force of on 1 January 2018.
<b>Contribution to proposal for the post-2020 MFF (Art. 25 MFFR)</b>	Alignment of the next generation of spending programmes to revised FR and to a common set of simplified financial rules.  Possible need to align FR to post 2020 MFF proposals	Adoption by College End 2017  As part of the MFF package
<b>Simplification scoreboard monitoring progress at Commission and Member State levels in simplifying current legal and financial rules</b>	Publication of the Simplification Scoreboard	By end 2017
<b>Functioning of the Early Detection and Exclusion System and related guidance</b>	Report on number of cases Access to the Integrated Management System database managed by the OLAF	End 2017
<b>Implementation of the strategy for SEDIA (single financial portal), e-procurement and e-grants</b>	Steering with DIGIT of the progress  Uptake of electronic modules of the e-procurement suite	On time implementation
<b>Promote simplification, coherence and sound financial management within the existing legal framework and act as sponsor/leader of financial community</b>	1. Use of simplification tools in the implementation of funding programmes  2. Sponsor / leader of the financial Community: implementation of the specific measures agreed to increase efficiency in the Finance Community in the context of the Synergies and Efficiencies exercise in Financial Management  3. Contributions to Inter-Service Consultations / Advice on the application of the Financial Regulation  4. Feedback from users	1. Increasing use  2. Timely implementation of agreed measures of the Action Plan  3. Timely, relevant and useful contributions and advice  4. Positive feedback

**S07 : Drive the strategy of EU budget focused on results inside the Commission and engaging with the different stakeholders with a view to making progress throughout the current MFF along three axis (i) reinforced alignment with political priorities (focus), (ii) effectiveness in implementation (speed) and (iii) positive impact on the ground (impact).**

**Main Political Outputs – 2017**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Drive the implementation of the BFOR initiative</b>	1. Support the Network of Commissioners Lead the Inter-Service Working Group on Performance  2. Finalise the methodology for the performance system of the EU budget	1. Three meetings during 2017 to drive strategy inside the Commission  2. Methodology aligned with international standards by mid-2017
<b>External Communication and dialogue on BFOR</b>	1. Organise the experts meetings on Performance-Based Budgeting (PBB)  2. "EU Budget for results" project database ("web app") supporting the communication on EU budget focused on results	1. 3 Expert meetings with a consistent set of conclusions  2. The database will progressively connect to sectorial databases – to be completed by end 2018
<b>3rd conference on EU Budget focused on results</b>	1. Conference attendance  2. positive media coverage / high social media impact	1. at least 700 registrations (attendance at full room capacity)  2. number of tweets, shares, viewings of web streaming – to be determined
<b>Contribution to proposal for the post-2020 MFF (Art. 25 MFFR)</b>	Participation in the preparatory work providing input from the mid-term evaluation of the Spending programmes; propose and agree on a coherent performance system across programmes to be proposed	Adoption by College End 2017

**S08: Ensure effective management of the relations with the European Court of Auditors , the EP's Budgetary Control Committee (CONT) and the Council paving the way to the Commission's annual discharge.**

**Coordinate follow up to the recommendations of the Court of Auditors, the EP and the Council inter alia via the support to improvements of national Public Internal Control systems in Member states, candidate countries and neighbourhood countries.**

**Main Political Outputs – 2017**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>EP grants 2015 Discharge</b>	Discharge resolution adopted	Adoption by EP plenary in April 2017.
<b>Reply to ECA annual report for the financial year 2016 (Art. 162(4) FR); Reply to ECA Special Reports (Art. 163(1) FR)</b>	Timely delivery of quality replies to ECA annual report & Timely delivery of quality replies to ECA Special reports.	Annual Report: Legal deadline is 16/10/2017. However, in order to allow the ECA to publish its Annual report as early as possible, an earlier deadline is likely to be agreed, e.g. first half of September 2017.  Special reports: The procedure should be completed in 6 weeks.
<b>Maintain constructive relations with the ECA</b>	Timely support to discharge correspondents	- Early mapping of ECA performance audits - Facilitate exchange of views between the ECA and discharge correspondents
<b>Coordinate identification, analysis and mitigation of weaknesses in the internal control systems.</b>	Agreed Commission-wide follow-up to the 2016 Report on the areas of persistently high error rates.	Strengthening of the internal control systems and consequent overall reduction in the error rate for the management of EU funds by 2020
<b>Development of a strategic development approach for the PIC Network</b>	Endorsement of Plan by EU-28 PIC Network and achievement of deliverables.	Plan to be endorsed at June 2017 PIC Network Conference. Deliverables 2017-2020 to be met in line with deadlines set in the Strategic Plan.
<b>Provide technical guidance and coordinate technical assistance to, candidate, potential candidate and qualifying ENP countries.</b>	Timely provision of technical guidance to country counterparts, through desk analysis, monitoring missions and formal Commission progress-monitoring meetings.  Timely input to Commission Progress Reports for Enlargement Countries and to EEAS Progress Reports or for Association Agreement monitoring purposes.	Provide a basis for measurable achievement that should be recorded in annual Progress or Monitoring Reports.

**Annex 1b. : Performance tables Part 2. Overview of the main organisational management outputs 2017**

**A. Human resource management**

**Objective: The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.**

**Main outputs in 2017:**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Sound allocation of human resources ensuring effective and efficient operation of the DG</b>	Occupation rate of posts in the DG	> 95%
<b>Flexibility of staff and building bridges across the DG</b>	Number of "working together" traineeships per year	≥ 10
	Horizontal working groups	According to needs
	Lunchtime seminars and presentations	Monthly
<b>Internal mobility favours the efficient and effective operation of the DG through increased motivation and broadened experience of staff, while ensuring continuity of service</b>	Internal mobility rate (%)	≥5%
<b>High satisfaction rate enhances engagement and motivation of staff</b>	Average satisfaction rate of DG BUDG staff on in house training	> 80%
	Perception of BUDG staff of balance between private and professional life	≥ 60%
	Perception of BUDG staff on equal opportunities as opposite gender	≥ 60%
<b>Increase gender balance through promotion of equal opportunities</b>	Representation of women in Middle Management posts in DG BUDG	Commission level : No target fixed by DG HR per year, however the target is fixed for 2019  BUDG target: reach the 2019 target for MM (35%) progressively each year



## B. Financial Management: Internal control and Risk management

**Objective: Effective and reliable internal control system giving the necessary guarantees concerning the legality and the regularity of the underlying transactions**

Main outputs in 2017:

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Error rate detected on the legality and regularity of the underlying transactions in BUDG</b>	Error rate detected on the legality and regularity of the underlying transactions is below the materiality criteria 2% for administrative budget implementation & below the materiality criteria 1% for Own Resources collection	Error rate below 2% for administrative budget implementation  Error rate below 1% for Own Resources collection

**Objective: Effective and reliable internal control system in line with sound financial management.**

Main outputs in 2017:

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Overall costs of controls</b>	Overall costs of controls (%) 1) Administrative expenditure implementation 2) Own Resources collection	Maintain same levels in AAR 2016 :  1) < 7% (4.29% in AAR 2015)  2) < 0.3% (0.28% of OR collected in AAR 2015)
<b>Execution of the administrative budget</b>	Execution rate of the administrative budget (C1 credits)	2017 : >95% of CA >50% of PA
<b>On time execution of payments</b>	Percentage of payments on the administrative budget made within the time limits	>95%
<b>Internal Control Systems assessment</b>	Effectiveness ICS assessment (ICAT survey and specific questionnaires)  Participation rate of selected staff in the ICAT questionnaire	>=75%  >=65%
<b>Open recommendations from auditors</b>	1. Number of critical/very important recommendations overdue for more than 6 months 2. Percentage of recommendations implemented out of the recommendations due 3. Percentage of delayed recommendations by IAS	None at the end of 2017 Above 80% at the end of 2017 Below 10% at the end of 2017

**Objective: Minimisation of the risk of fraud through application of effective anti-fraud measures, integrated in all activities of the DG, based on the DG's anti-fraud strategy (AFS) aimed at the prevention, detection and reparation of fraud.**

Main outputs in 2017:

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Fraud awareness is increased for target population(s) as identified in the DG's AFS</b>	Updated anti-fraud strategy, elaborated on the basis of the methodology provided by OLAF	By end 2017
<b>Awareness actions / Ethics session</b>	Fraud awareness is increased for target population(s) as identified in the DG's AFS	65% of staff by year-end

## C. Information management aspects

**Objective: Information and knowledge in your DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable**

**Main outputs in 2017:**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>BUDG Communication Week</b>	Active participation of BUDG staff	At least 2 persons per each Directorate
<b>BUDG Management Video Readout</b>	Regular publication on the next day after management meeting.	> 90 %.
<b>BUDG staff presentations on BUDGnet</b>	Regular presentation of BUDG staff on BUDGnet	Staff from at least 15 units
<b>Important documents are registered, filed and retrievable</b>	Percentage of registered documents filed in Nomcom	> 99 %
<b>Access to important documents is guaranteed at the long term</b>	Follow-up on archiving procedure in Hermes Preservation System Number of files with a retention code in Nomcom	100% of files with retention code
<b>Documents are shared and reusable by other DGs.</b>	Percentage of files accessible to other DGs	To be determined in 2017, after consultation of the units

## D. External communication activities

**Objective: Citizens perceive that the EU is working to improve their lives and engage with the EU. They feel that their concerns are taken into consideration in European decision making and they know about their rights in the EU.**

**Main outputs in 2017:**

<u>Description</u>	<u>Indicator</u>	<u>Target</u>
<b>Integrated Financial Reporting Package</b>	Feedback from readers based on replies to questionnaire	75% positive ratings
<b>Use of EU Results web project database in corporate communication campaigns</b>	Number of uses in corporate/sectorial communication	Use of the results in 2 campaigns - EUInvest + 1 other (Erasmus 30th anniversary or Sustainable Development Goals)

**Annual communication spending (based on estimated commitments): 425 000 on BUDG lines + 190 000 on COMM lines**

**Baseline (2016):** 150 000 (paper and e-publications), 160 000 web mastering + 12 000 open doors day, 25 000 media seminar, , 50 000 Conference on Budget Focused on Results

**Target (2017):**

DG BUDG budget lines:

- 150 000 (paper and e-publications) – publications
- 5 000 open doors day – conferences, meetings
- 270 000 web mastering – Technical Assistance

DG COMM budget line(s) – see ARES(2016)533656:

- 50 000 3rd Conference on Budget Focused on Results
- 60 000 Public consultation and events in member States on MFF post-2020
- 30 000 MFF post -2020 proposal communication material
- 50 000 two media seminars

## Annex 2. : Reporting obligations of BUDG

Reports		
Description	Legal Basis	Timing
<b>INTEGRATED FINANCIAL REPORTING PACKAGE<sup>13</sup></b>		
<b>Legally required:</b>		
Annual Accounts of the EU Budget	FR Art 148.5	Adopted by 15/07
Annual Management and Performance Report (provide input to SG)	TFEU Art 318 FR Art 66.9	Adopted by 15/06
Communication on the Protection of the EU budget	EP discharge request	15 July
<b>Non legally required:</b>		
Annual Financial Report	-	On line version 20 July Paper version -Sept/Oct
<b>OTHER REPORTING</b>		
<b>Legally required:</b>		
Annual budget implementation reports (Budgetary outturn accounts)	FR Art.146	By mid-March
Annual Report on Budgetary and Financial Management	FR Art.142	By 31 March
Monthly reports on the implementation of the budget	FR Art. 150	Within 10 working days of the end of each month
Publication of information on recipients of EU funds through the Financial Transparency System (FTS)	FR. Art. 35	Before 30 June (RAP Art.21)
Status Report <sup>14</sup>	FR Art 154	15 September
Report on MS' replies to the ECA's 2015 Annual report	FR Art 162(5)	End February
Report on the follow-up to the discharge for 2015	FR Art. 166(2) FR Art. 38	End September
Working documents <sup>15</sup> accompanying the yearly Statement of Estimates of the European Commission (including a report on Financial Instruments)	FR Art. 38	Legal deadline: 01 September Pragmatic timing: 1-15 June
Triennial Report to the EP and the Council on the functioning of the inspection arrangements for traditional own resources	Council Regulation 608/2014 Art 6(3)	October

<sup>13</sup> **BUDG Annual Communication package** on these reports

<sup>14</sup> contains information on current risks noted, general trends observed, new accounting issues encountered, progress on accounting matters, including those raised by the Court of Auditors, and information on recoveries

<sup>15</sup> 1. Programme Statements of operational expenditure; 2.Commission Human Resources; 3.Bodies set up by the EU having legal personality and PPP; 4.Pilot projects and preparatory actions; 5.Budget implementation and assigned revenue and evolution of the RAL(Rest a liquider)/PAR(Potential Abnormal Ral); 6.Commission Administrative Expenditure; 7.Commission buildings; 8.Expenditure related to the external action of the EU; 9.Funding of international organisations; 10.Financial Instruments; 11.Payment schedules.

Reports		
Description	Legal Basis	Timing
<b>Non-legally required reports:</b>		
Active monitoring and forecast of budget implementation	Jointly required by BA and Commission	February (2015 implementation), July and October
Budget Implementation Plan	Required as WD (V) to the DB	End May
Weekly budget implementation report	EP requirement	From mid-April up until end September on a fortnight basis and from then on up until the year-end on a weekly basis
Implementation of structural funds reports	EP requirement	Monthly, quarterly, annually
Report to the discharge authority on areas of consistently high errors and their root causes	EP/COU discharge request	October