

Management Plan 2026

Directorate-General for Budget

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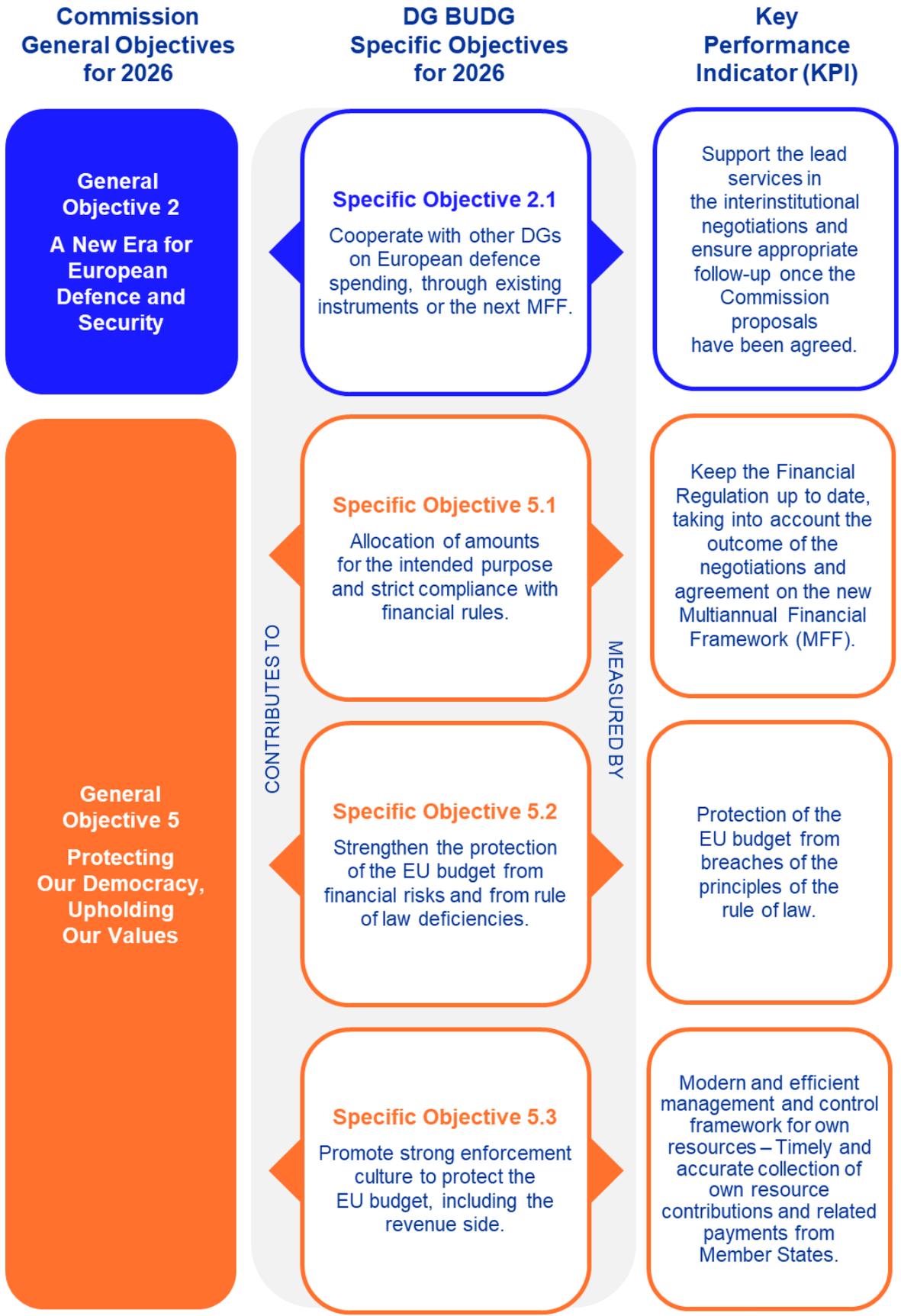
PART 1. Introduction

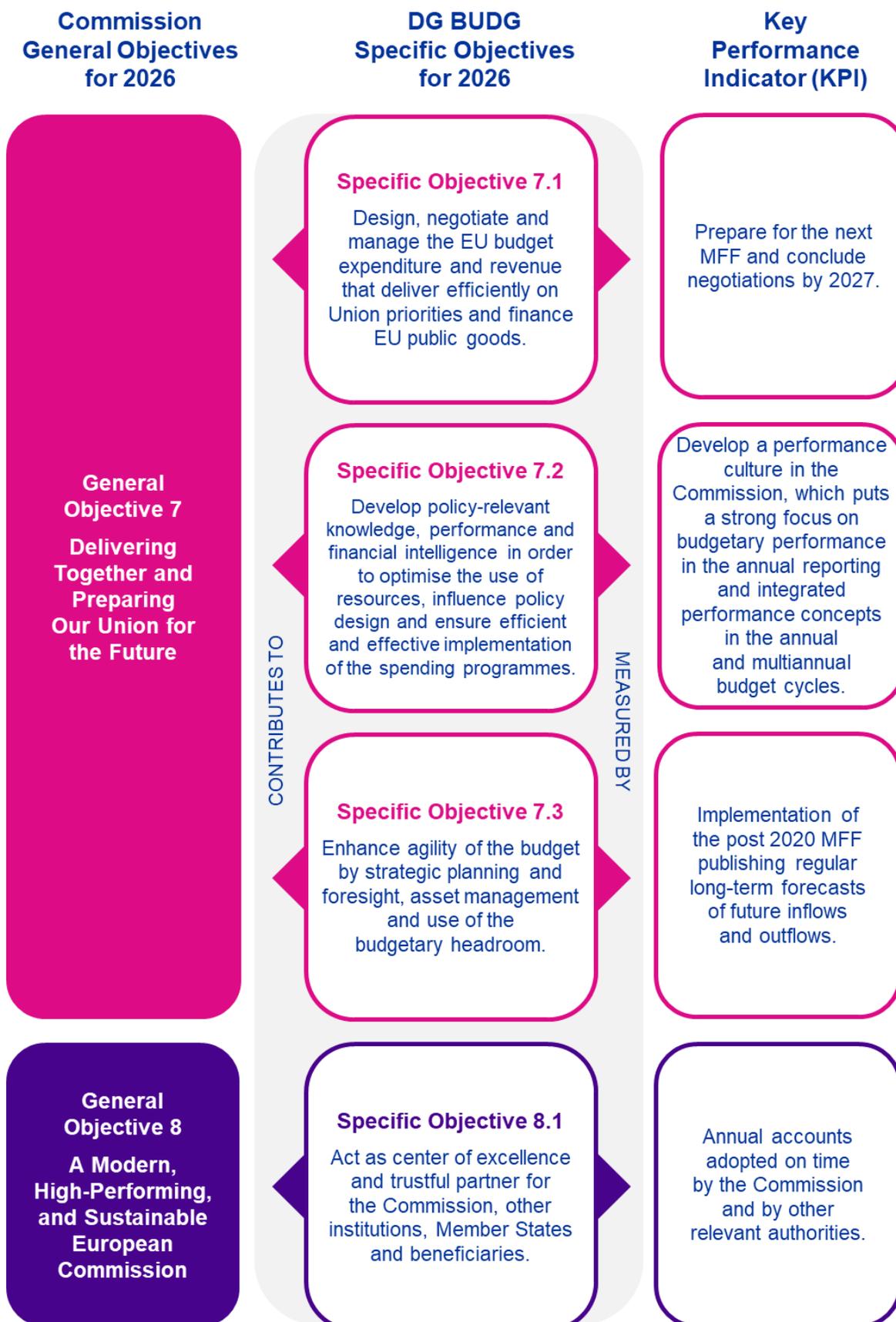
Strategic planning and programming is the cornerstone of the **Commission's performance** management framework. The [Commission's strategic plan for 2025-2029](#) translates the [political priorities](#) set in the [Political Guidelines of President von der Leyen](#) into general objectives. This process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

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

The 2026 management plan sets out what DG BUDG intends to deliver this year to contribute to these multiannual objectives (part 2). It also describes how DG BUDG will contribute to the common objective of building a modern and sustainable public administration (part 3). The main outputs with their indicators and targets are presented in [Annex 1](#) and [Annex 2](#).

The chart below illustrates how the general objectives, specific objectives and key performance indicators reflect the core aspects of DG BUDG's performance.





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

This second part lists the main outputs and deliverables that each department plans to deliver in 2026. Through its many roles and activities, DG BUDG contributes directly or indirectly to all Commission priorities. As outlined above, DG BUDG contributes in particular to the delivery of the four Commission objectives below.

Details of the outputs can be found in the performance tables of the [Annex 1](#).

General Objective 2: A new era for European defence and security

Russia's ongoing war of aggression against Ukraine and the evolving geopolitical context have sharply increased the need for the EU to **step up its investment in its defence capabilities**. This imperative applies both at the level of individual Member States as well as of the EU as a whole. Strong coordination is essential to maximise the effectiveness of the investment. This heightened spending challenge can also represent an opportunity (e.g. dual use items).

In line with the White Paper for European Defence – Readiness 2030 ⁽¹⁾, the Commission has put forward several initiatives to urgently and significantly step up European defence spending. DG BUDG supports these initiatives, as indicated below (section 2.1). The **new long-term EU budget** will also help taking the European Defence Union to the next level, an urgent priority at a time of rising threats and uncertainty. Funding from the European Competitiveness Fund, National and Regional Partnership Plans, the Connecting Europe Facility and external funding in combination will bring unprecedented European added value to national defence spending. The work of DG BUDG in relation to the next multiannual financial framework is explained under General Objective 7.

⁽¹⁾ JOIN(2025) 120 final.

2.1. Cooperate with other DGs to help step up European defence spending

2.1.1 Take the necessary steps in the implementation of the SAFE loan, including assisting DG DEFIS in drafting the legal documentation, ensuring sound financial management, raising funds, and disbursing the loans.

The Instrument Establishing the Security Action for Europe (SAFE Instrument), adopted in May 2025, is a temporary, emergency instrument to allow for Union financial assistance to Member States in the form of loans to enable them to carry out the urgent and major public investments in the European Defence Technological and Industrial Basis (EDTIB) which are required by the exceptional situation.

The instrument will provide up to EUR 150 billion in loans to Member States for defence investment, which will allow procurement of defence capabilities in priority areas identified by the European Council. It will not only provide visibility to the Union's defence industry but also enable a rapid increase of its production capacity, improve the timely availability of defence products, and speed up the development of new or the upgrading of existing ones. DG BUDG will support the operational arrangements for the loans, including the borrowing and lending operations and disbursements to Member States. In accordance with the legislation, Member States could request financial assistance by November 2025, after which the Commission is to make an assessment and, where all conditions are met, submit a proposal for a Council implementing decision making the financial assistance available. Upon adoption of such Council implementing decision, the Commission will enter into a loan agreement with the requesting Member State.

Further details of the outputs can be found in the performance tables of the [Annex 1](#).

2.1.2. Cooperate with other DGs to help step up European defence spending

In the remaining two years of the current multiannual financial framework, DG BUDG will cooperate with other services to mobilise resources in the existing EU budget for defence investments. In particular, defence applications have been made eligible under the [Strategic Technologies for Europe Platform \(STEP\)](#) following the adoption of the Defence 'mini-omnibus' ⁽²⁾ and incentives have been introduced under the European Regional Development Fund (ERDF), Cohesion Fund (CF), Just Transition Fund (JTF) and European Social Fund+ (ESF+) to further promote investments in defence as part of the mid-term review of Cohesion policy. ⁽³⁾

⁽²⁾ Regulation (EU) 2025/2653 (OJ L, 2025/2653, 22.12.2025).

⁽³⁾ Regulation (EU) 2025/1914 (OJ L, 2025/1914, 19.9.2025).

DG BUDG will cooperate with other DGs to ensure that the support to defence applications made possible by these developments is deployed swiftly and efficiently.

In addition, DG BUDG will cooperate with other DGs in the negotiation and start of implementation of the new [Ukraine Support Loan](#), to step up financial assistance to Ukraine and contribute to reinforce Ukraine's defence.

Further details of the outputs can be found in the performance tables of the [Annex 1](#).

General Objective 5: Protecting our democracy, upholding our values

5.1. Secure that the amounts allocated from the EU budget or raised in capital markets on its behalf are used for the intended purpose and ensure strict compliance with the financial rules in order to minimise errors, prevent fraud and enhance transparency

Compliance with the financial rules

The Commission makes sure that every euro from the budget is spent in line with the rules and generates added value. The Commission works closely with Member States – which implement a large portion of the budget - and with the other EU institutions towards this objective. The Commission's multiannual control systems are designed to ensure that EU funds are spent for the targeted objectives, according to the rules, avoiding double funding and preventing errors.

DG BUDG will continue to steer the work related to the [annual discharge procedure](#) across the entire Commission. In 2026, DG BUDG will aim at successfully completing the annual discharge for 2024 and kick-start the work for the 2025 discharge. To that end, DG BUDG will work for a positive and constructive relationship with all relevant stakeholders, in particular the European Parliament's committee on budgetary control, and the European Court of Auditors, as well as with EU Member States in the Council. DG BUDG will also continue to cooperate on specific files of common interest with the European Parliament. In addition, it will ensure a corporate steer of exchanges with the European Court of Auditors, including regarding the ECA opinions on the legislative proposals for the multiannual financial framework and the continuation of the joint workshops, building on the experience of 2025.

Further details of the outputs can be found in the performance tables of the [Annex 1](#).

5.2 Strengthen the protection of the EU budget, including from rule of law deficiencies affecting or risking affecting the EU budget

The first level of protection of the EU budget is an effective internal control. DG BUDG will continue to monitor the implementation of the Commission's internal control framework in all departments, taking into account the results of the Internal Audit Service's audits, those of the European Court of Auditors, reviewing control strategies, and further enhancing the tool for all compulsory internal control registers. In 2026, together with the Secretariat-General, DG BUDG will continue corporate oversight on risk management through coherent identification, assessment and response to critical risks and identifying and addressing any crosscutting critical risks reported in the central risk register in CENTRICS.

The protection of the EU's financial interests will also be ensured through the continued operation of the [Early Detection and Exclusion System \(EDES\)](#), which allows to detect fraudulent or unreliable economic operators early on, to possibly ban them from receiving EU funds and to impose financial penalties.

DG BUDG will continue to cooperate with SG, and other Commission services, in consulting Anti-Fraud actors and stakeholders on how to better protect the EU budget against increasing threats. The Union's Anti-Fraud Architecture (AFA) review, launched in 2025, ⁽⁴⁾ will map key anti-fraud actors, identify and address loopholes to protect the EU's financial interests, and promote efficiency in the anti-fraud cycle. The results of the Anti-Fraud Architecture review will be presented in a Commission Communication in 2026 and may be accompanied, as appropriate, by possible legislative proposals, taking into account the results of the ongoing evaluations of the legal frameworks applicable to certain actors relevant to the Anti-Fraud Architecture as well as the Directive on the fight against fraud against the EU's financial interests.

Enhancing the use of Arachne and EDES

The 2024 Financial Regulation provides for a Commission-run data-mining and risk-scoring tool to enhance audit and control, and its feeding by Member States with information on recipients of EU funding in all management modes as from 2028. The tool, with the project name [Arachne+](#), will help preventing and detecting fraud, conflict of interests, double funding, and other irregularities. Service activation of Arachne+ is currently planned for early 2026, to be followed by onboarding of users. Arachne+ and the current Arachne tool currently available for a number of programmes will coexist for a transitional period of six months, at the end of which Arachne will be decommissioned.

In addition, an extension of EDES to shared management funds and funds disbursed under direct management with Member States will enter into force as of 1 January 2028. DG BUDG is working towards this by improving the user-friendliness of its database and by developing appropriate IT solutions to ensure the link of national databases to the EDES's one. The

⁽⁴⁾ COM(2025) 546 final.

prevention of fraud will also continue to be reinforced through the implementation of the Commission's anti-fraud strategy where DG BUDG works in close collaboration with OLAF.

Protecting the EU budget through the general regime of conditionality and monitoring conflict of interests

As an additional layer of protection of the EU budget, DG BUDG will continue to apply the provisions of the Regulation on a [general regime of conditionality for the protection of the Union budget](#). The Regulation makes sure that the EU is better able to protect the EU budget from breaches of the principles of the rule of law in the Member States. DG BUDG will continue to lead the implementation and enforcement of this Regulation. DG BUDG will also continue to pay particular attention to the application of Article 61 of the Financial Regulation on avoiding conflicts of interest.

Managing risk for borrowing and lending operations

The EU budget is increasingly reliant on the sound financial management and execution of the borrowing and lending operations, debt, liquidity and asset management carried out by DG BUDG on its behalf. EU Long-term and short-term borrowing to finance NGEU, SAFE and Ukraine will climb to highest-ever levels during 2026. DG BUDG plans and executes all financial market operations, notably for implementation of the diversified funding strategy, and acts as the 'first line of defence' in ensuring compliance with all relevant risk limits.

In full independence from DG BUDG as well as from other Directorates-General responsible for Union's financial operations and being directly attached to the Commissioner in charge of the budget, the [Chief Risk Officer \(CRO\)](#) acts as the 'second line of defence' for the financial risk assessment of financial operations, in line with the Commission decision of February 2025 that notably expanded this role to cover all such financial operations ⁽⁵⁾. Since her appointment, the CRO has developed the risk governance and compliance framework for NGEU operations, comprising the High-Level Risk and Compliance Policy, Market and Funding Liquidity Risk Policy and Operational Risk Management Policy. The CRO issues regular reports on risk matters, issues opinions, and promotes best practices in relation to the risks arising from the Union's financial operations. The over-arching framework defines the risk objectives, the risk management governance, identifies the main risks and the principles for sound financial risk management to manage and mitigate those risks. It also fosters the promotion of a strong risk culture in the Commission.

⁽⁵⁾ COMMISSION DECISION (EU, Euratom) 2025/369 of 21 February 2025 establishing the role of the Chief Risk Officer overseeing the financial risks arising from the Union's financial operations

Providing information on beneficiaries and recipients of EU funds

DG BUDG will continue running a system providing detailed information about beneficiaries of the EU budget under direct and indirect management – the **Financial Transparency System (FTS)**. The 2024 Financial Regulation foresees the inclusion of shared management beneficiaries from 2028. DG BUDG will prepare for this and liaise with DIGIT to finalise technical capabilities on the interconnection of the FTS and the Arachne+ data-mining and risk-scoring tool, with the aim of optimising the data management for both systems and providing high-quality data to be published on FTS. DG BUDG is also leveraging SUMMA to improve the quality of reporting of awarded contracts through the FTS.

Further details of the outputs can be found in the performance tables of the [Annex 1](#).

5.3. Promote a strong enforcement culture to protect the EU budget on the revenue side

EU budget protection matters on the revenue side as much as on the expenditure side. In 2026, DG BUDG will continue working with all stakeholders to ensure that **revenues due are collected in full and on time**. In addition, DG BUDG will continue to perform revenue controls for own resources and to provide guidance to Member States on how to increase effectiveness in establishing, collecting and making available own resources. When it comes to the effective management and control of the EU's own resources, in 2026, DG BUDG will continue to ensure the strict compliance with the EU legal provisions including the financial rules to minimise errors, prevent fraud and enhance transparency. DG BUDG will also continue to follow up on identified shortcomings in Member States and infringement cases involving a loss of own resources, taking appropriate actions to recover the losses to the EU budget and to prevent their occurrence in the future.

Further details of the outputs can be found in the performance tables of the [Annex 1](#).

General Objective 7: Delivering together and preparing our Union for the future

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

Deliver efficiently on Union priorities

The EU budget is a central tool for delivering on all Union priorities, including the twin green and digital transition, enhancing competitiveness, and strengthening EU security and defence. More than 30% of the 2021–2027 long-term budget and the NextGenerationEU recovery plan is allocated to climate action. A dedicated methodology is in place to monitor spending that supports biodiversity. In parallel, 20% of the Recovery and Resilience Facility is directed towards promoting the digital transition. The EU budget also plays a role in advancing gender equality, as demonstrated by the results of the gender tracking methodology.

The *Annual Management and Performance Report* shows how the EU budget supports the EU's political priorities and delivers tangible results. To enhance transparency and accessibility, in 2026 DG BUDG will continue to publish dedicated webpages with an overview of the implementation and performance for each EU spending programme ⁽⁶⁾. Reporting will also continue on the revenue side, in particular in 2026, DG BUDG will again publish its annual allocation and impact report, showing both how the proceeds from NextGenerationEU green bonds have been used and the results on the ground.

In 2026, DG BUDG will also play an active role in preparing for implementation of the Social Climate Fund, which aims at supporting vulnerable groups most affected by the climate transition.

Preparing and negotiating the next multiannual financial framework

The Commission adopted on 16 July 2025 its proposal for the next multiannual financial framework, for the period 2028-2034, including some of the underlying sectoral legislation. On September 3rd, the second – and last – batch of sectoral proposals was adopted. ⁽⁷⁾ The Commission put forward a proposal for an ambitious budget that is simpler, more flexible

⁽⁶⁾ European Commission. *Programme Performance Statements*. Available at: https://commission.europa.eu/strategy-and-policy/eu-budget/performance-and-reporting/programme-performance-statements_en

⁽⁷⁾ The multiannual financial framework package can be found at: https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/eu-budget-2028-2034_en

and more strategic. DG BUDG's role was crucial in identifying areas for improving the functioning of the EU budget, proposing structural and legal simplifications, ensuring consistent communication on the matter with stakeholders and preparing a financially and politically sound proposal.

Since the adoption of the proposals, DG BUDG has been steering and participating in the technical negotiations in Council under the Danish Presidency, and supporting an active engagement with the European Parliament. DG BUDG will maintain such central role in the course of 2026 as negotiations advance under the Cypriot and the Irish Presidencies of the Council.

Together with the proposal on the next multiannual financial framework, the Commission proposed, for the revenue side of the EU budget, a package of five new own resources and a set of targeted adjustments to the current system of own resources. New Own Resources are important to support the financing of the EU budget, including to help repay NextGenerationEU borrowing from 2028 onwards. DG BUDG will be in the lead to prepare the Making Available Regulation (MAR) and the Implementing Measures (IMSOR) legislative proposals for this package. DG BUDG will also lead on preparing an amendment of the Financial Regulation prolonging the treatment of negative revenue set out in its Article 48(2) beyond 2027.

Strategic Technologies for Europe Platform (STEP)

DG BUDG will continue to steer the implementation of the *Strategic Technologies for Europe Platform (STEP)*, aimed at strengthening the EU's ability to create and ramp up strategic technologies. The implementation of STEP in 2025 will be covered in the second Annual Report, to be published in Q3 2026. In 2026, efforts will intensify to direct resources under STEP to defence applications, following the adoption of the defence mini-omnibus. The implementation of STEP continues to provide lessons for the design and implementation of EU funding for competitiveness in the next multiannual financial framework, notably on the work towards the EU Single Gateway proposed as part of the next multiannual financial framework. In terms of outreach and contribution to the wider simplification and implementation efforts of the Commission, an implementation dialogue on STEP will take place in the first half of 2026.

Translate the long-term budget into annual budgets

The EU budget combines a multiannual nature which sets the big picture with regular annual cycles which clearly define how the funds are allocated across priorities. To ensure that the annual budgets address the most pertinent policy objectives, DG BUDG will continue to manage the *annual budget cycle* in a predictable and comprehensive manner, through (i) a proposal for a draft budget, (ii) facilitating agreement and the adoption of the budget, and (iii) following up on budget implementation including any necessary amendments of the budget to incorporate new priorities and updates in line with budget implementation via transfers or amending budgets.

Advancing the EU's Simplification Agenda

Commissioner Serafin's 2025 Annual Progress Report on Simplification, Implementation and Enforcement, covering 1 January–31 July 2025, sets out how the EU's simplification agenda is being put into practice across his portfolio, notably through the creation of a clearer, more strategic long-term EU budget. Looking ahead to 2026, efforts will concentrate on simpler rules, more effective implementation, and robust enforcement of EU laws and policies. Key actions include continuing the Commissioner's Tour d'Europe to gather stakeholder input on budget priorities; further explaining and defending the simplification measures proposed in the MFF package; and maintaining strong oversight of rule of law and conditionality, including infringement procedures where necessary. An implementation dialogue on STEP is also planned for the first half of 2026.

Further details of the outputs can be found in the performance tables of the [Annex 1](#).

7.2. Develop policy-relevant knowledge, performance and financial intelligence in order to ensure efficient and effective implementation of the spending programmes

Lead the way in financial management, internal control and knowledge management

As part of its responsibilities as Central Financial Service, DG BUDG will continue to advise on the interpretation of the financial rules and ensure that the internal rules of the Commission remain adapted to the needs of authorising officers. DG BUDG will also continue to provide extensive policy, legal and financial advice for Commission initiatives.

DG BUDG will continue to drive **knowledge-sharing** across the Commission, as well as other EU institutions, bodies and agencies, on budgetary, financial management and internal control matters. DG BUDG experts will continue to feed **BUDGpedia**, the one-stop-shop collaborative platform for financial and budgetary information hosted by DG BUDG.

Optimal use of resources – performance

The proposal for the multiannual financial framework 2028-2034 proposal includes a proposal for an enhanced and **single performance framework** to monitor how the budget is spent and what results it achieves, based on simpler rules. This will increase transparency, accountability and consistency, reduce administrative burden, and ensure a simpler, more effective delivery of EU priorities. DG BUDG will continue the technical negotiations on this proposal during 2026, as part of the multiannual financial framework package.

Further details of the outputs can be found in the performance tables of the [Annex 1](#).

7.3. Enhance the agility of the budget by strategic planning and foresight, harmonised asset management as well as efficient use of financial instruments, budgetary guarantees and the budgetary headroom.

Efficient asset and risk management of the EU budget guarantees, debt issuance and loan administration

The financial room for manoeuvre to react to unforeseen circumstances within the existing multiannual financial framework is notably linked to the remaining available unallocated margins under the multiannual financial framework ceilings and the special instruments. DG BUDG's role is to ensure optimal use of these limited resources through careful forecasting of the expected implementation. DG BUDG will ensure prudent management of the budgetary headroom under existing legislation and in the context of the post-2027 multiannual financial framework negotiations.

DG BUDG will continue to report on the [sustainability of the Union contingent liabilities](#) and share its findings with the European Parliament, the Council of the European Union and the Court of Auditors in a transparent and informative manner, through the annual report on sustainability of Contingent Liabilities (Art. 256 Financial Regulation) encompassing budgetary guarantees, loans to third countries and headroom sustainability.

DG BUDG will continue to deliver on its mandate of borrowing from the international capital markets on behalf of the European Union, securing the revenue needed to fund EU priorities, under [unified funding approach](#) implemented since June 2021. The EU had a total debt outstanding of EUR 738.9 billion by end 2025, of which EUR 36.8 billion in the form of short-term funding. The Annual Borrowing Decision allows the Commission to raise a maximum amount of EUR 200 billion in 2026, which may be used for disbursements under existing financial assistance programmes as well as for financial assistance programmes that enter into force in 2026. In addition, up to a maximum outstanding amount of EUR 100 billion in short-term funding is allowed to be outstanding at any given moment.

Further details of the outputs can be found in the performance tables of the [Annex 1](#).

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

In its role of financial domain leader, DG BUDG will continue to simplify processes and improve IT infrastructure to make them more efficient and fit for the digital age, while ensuring compliance with the Financial Regulation. In addition to work undertaken on several strands such as performance or management of debt, assets, and contingent liabilities already presented earlier in this plan, DG BUDG will provide state-of-the-art accounting and treasury services and further enhance the new corporate financial and data management system, SUMMA.

8.1. Act as centre of excellence and trustful partner for Commission services, other institutions, Member States and beneficiaries notably regarding financial rules, controls, reporting, treasury, accounting, compliance, accountability, transparency, financial risks, management of accounts, management of debt, assets and contingent liabilities, and corporate financial IT systems.

Domain leadership

The Central Financial Service in DG BUDG will continue to play a key role in disseminating a solid internal control culture at all levels of the Commission, while modernising internal control monitoring and reporting tools. DG BUDG will further enhance CENTRICS, the tool centralising compulsory internal control framework registers for all departments in the Commission. In order to improve efficiency, disseminate Commission's approach and harmonise the approach at the level of EU bodies, the tool is also proposed outside the Commission. In parallel, DG BUDG will continue to provide guidance for the set-up and implementation of cost-effective audit and control strategies. The Central Financial Service will continue to improve its support to Commission services and other institutions and bodies as regards the Financial Regulation, its application and interpretation including annotations to the Financial Regulation, and through answers given by a dedicated Helpdesk. The Central Financial Service will continue to share knowledge, communicate and coordinate actions, including via BUDGpedia, DG networks such as the network for Heads of Finance Units (RUF), learning packages and awareness raising activities.

Cost-benefits analysis for executive agencies in the next MFF

During 2026, DG BUDG in close collaboration with the SG and DG HR will steer the work of the compulsory cost-benefit analysis (CBA) for the delegation of implementation tasks to executive agencies (EA) in the next MFF. The CBA is mandated by the Council Regulation 58/2003 and will be performed with internal resources, no additional costs will be incurred with external providers. This exercise will impact not only the lead parent DGs of the 6 existing Executive Agencies (RTD, EAC, MOVE, SANTE) but all other DGs currently delegating programmes to EAs and the ones that may decide to delegate tasks to EAs in the next MFF.

Centralised reporting

Centralised reporting is key for **disseminating coherent** information on the various financial aspects managed within DG BUDG. This centralisation provides modern and high-quality reports to the Commission and external stakeholders. A robust database for performance results provides high-quality performance data since early 2023. After the successful go-live of SUMMA, the focus is to re-build the reporting products and to establish links with local operational and financial systems to allow one-stop access to extended financial data. DG BUDG will continue to publish annual data on EU spending and revenue allocated to Member States. Further work on the full automation of data reporting will continue.

Accounting and treasury

DG BUDG will maintain a high-quality **central accounting function** that provides guidance and support and 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. The objective is to get a clean opinion from the Court and aiming for transparent and value-added reporting to stakeholders. In 2026, a specific objective for the EU annual accounts is to get a clean opinion on the annual accounts in the first closing exercise using SUMMA. DG BUDG will also pursue a robust recovery process at Commission level, notably via an enhanced corporate debtors management strategy. This is key to ensuring that amounts owed to the EU budget are duly paid.

Corporate financial IT systems

Following the successful rollout of the **new IT corporate financial system, SUMMA**, in the Commission and in the Executive Agencies, during 2025 DG BUDG further enhanced the system and prepared it for the rollout in the EEAS and 22 other EU entities at the beginning of 2026. Over 2026 and beginning of 2027 it will further roll out SUMMA in the JSIS (Joint Sickness Insurance Scheme) and in the remaining 27 EU entities that will still be using the former Commission's financial system ABAC, which will be phased out from 2027.

DG BUDG will continue to enhance SUMMA and progressively incorporate additional functionalities and reporting capabilities, artificial intelligence and innovation, which will allow further simplification and standardisation. As part of this evolutive process, in the next years, SUMMA will become available on corporate mobile devices with a transition to the Cloud.

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

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

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

A. Human resource management

In 2026, DG BUDG will continue to foster a [positive, inclusive and high-performing workplace](#), by prioritising internal communication and collaboration, talent management, learning and career development, mobility and effective recruitments, specially under the new EPSO recruitment model and the new Temporary Agents decision (13). The HRC team in DG BUDG will continue ensuring the delivery of high-quality HR services to DG BUDG's management and staff.

Throughout 2026, and in the context of the adoption of the European Commission's proposal for the next Multiannual Financial Framework (MFF), DG BUDG will require a lean, focused and fit-for-purpose organisational setup to ensure that both the DG and the Commission are able to effectively deliver on political priorities.

In close cooperation with DG HR, particular attention will be given to addressing the need of some technical profiles, in particular those needed for the execution of the Union's financial operations for which DG BUDG is responsible. In this context, DG BUDG will actively contribute to the [organisation of specialist competitions](#) to help ensure that the profiles recruited align with the DG's needs.

A dynamic and transparent approach will continue to guide the effective management of vacant posts and recruitment procedures. To ensure visibility and inclusiveness, all vacant posts will continue to be published both on DG BUDG's intranet and in Sysper, in line with corporate requirements for internal and external publication, including mobility opportunities via the corporate mobility Platform.

Building on the work carried out in previous years, in particular by the [HR Implementation Working Group](#), composed of staff from all directorates and based on the results of the 2025 Staff Survey and the DG BUDG Internal Control Survey, DG BUDG will update its [HR Strategy and Action Plan in 2026](#) to address new HR challenges. This update will be carried out in close cooperation with the HR Implementation Working Group and by liaising with DG HR. It will propose, as appropriate, new actions and initiatives aimed at maintaining a high level of staff engagement and improving working conditions and environment.

Actions will include, among others, promoting [Learning & Development](#) opportunities for BUDG staff, rolling out new collaboration tools such as the BUDG Task Finder, supporting staff mobility both at corporate and DG level, and providing better guidance on career opportunities. DG BUDG will revamp its Learning and Development intranet page with a modern and agile design. It will include a dedicated section on Artificial intelligence (AI) with a training roadmap on AI which will guide colleagues in acquiring progressively the skills needed in this field to apply effectively AI in their daily tasks and responsibilities.

In 2026, DG BUDG will continue developing [DG BUDG Task Finder](#), an internal digital search tool that supports transparency, collaboration, and knowledge sharing across the DG to help staff to quickly identify “*who does what*” in DG BUDG and find the right contact point. Its implementation will involve reviewing DG BUDG directorates and units’ webpages to ensure that the information is accurate, homogeneous, and accessible for all staff.

DG BUDG’s strong [commitment to equal opportunities will remain](#) central in 2026. In 2026, DG BUDG will appoint at least one female Head of Unit who will become a manager for the first time and will continue to [encourage women](#) to apply for Deputy Head of Unit positions. In this context, DG BUDG will also continue to support informal women networking events, such as the monthly DG BUDG women deputies and Heads of Units breakfast.

Moreover, [coaching and development opportunities](#) will continue being offered to the DG BUDG network of Deputy Heads of Units helping them to acquire further managerial skills. The Talent Management Development Programme, the flagship training programme of DG BUDG combining training and coaching, will continue to foster growing opportunities and leadership abilities for all staff.

DG BUDG Equality Work Plan will be updated in 2026 and will continue to serve as a strategic framework for promoting respect, inclusion, and staff empowerment across the DG. The [10 DOs for People Management and the Equality, Diversity, and Inclusion \(EDI\) Charter](#) will remain a key reference point for encouraging inclusive leadership and a culture of respect. It will be promoted through regular communication.

In 2026, DG BUDG will continue to support a staff [well-being](#) and a [healthy work environment](#), including sports sessions, well-being related-events, art initiatives such as like BUDG Art@Work, and social activities and staff gatherings to reinforce team spirit and collaboration. s. Further details on human resources management are provided in the performance tables in [Annex 2](#).

B. Digital transformation and data management

DG BUDG will focus on IT governance, AI and cloud implementation, with a strong emphasis on digital culture and cybersecurity, as detailed in DG BUDG's Digital Transformation Roadmap 2026.

Strategic Objective "**Digital Culture**": DG BUDG will boost its above-average digital skills, focus on the increase of staff completing IT training. DG BUDG will offer targeted training for specific profiles, including M365, AI, and cybersecurity. DG BUDG will implement the actions outlined in the EC Cybersecurity Strategy for 2025-2026, in particular improve comprehensive cybersecurity risk management, governance and control framework, increasing the responsibility of System Owners and Local Information Security Officers (LISOs).

Strategic Objective "**Digital-ready policymaking**": DG BUDG will involve its IT governance bodies in the early design of policy initiatives.

Strategic Objective "**Business-driven Digital Transformation**": DG BUDG will improve business process modelling, identify new initiatives using a business automation platform. Innovation will be in the centre of all new projects. DG BUDG will promote the implementation of corporate AI tools and prioritise cloud readiness, data quality, data coherence, while ensuring data sensitivity and interoperability. Specifically, DG BUDG will further develop its two AI initiatives, namely the SUMMA Chatbot PACIOLI (in particular connected to SharePoint Online sites), and the STEP AI virtual assistant, easing access to information on EU funding.

Strategic Objective "**Seamless digital environment**": DG BUDG will consolidate its digital landscape by migrating its IT systems to modern corporate technologies. DG BUDG will complete the Cloudification Programme and finalise the implementation of Multi-Factor Authentication (MFA) in its Information Systems. RAD system will be decommissioned. ABAC phasing out will progressively start based on an agreed Project Plan. The reuse of existing business-agnostic IT solutions will be promoted, as well as the use of open data and open-source software.

Strategic Objective "**Green, secure and resilient infrastructure**": DG BUDG will address staff needs on IT tooling, services, and skills. To improve cybersecurity, training will be intensified and security plans updated, ensuring compliance with Corporate IT security standards and guidelines.

Financial data management

In line with the European Commission Digital Strategy and the Data governance policies, the strategic use of data, information and knowledge is an essential part of a new way of working of the Commission.

For the set-up of SUMMA, the master data management cluster defined data owners and stewards for high priority data fields and issued a procedure for the modification of master data. Data quality was brought to 99% in ABAC to ensure a smooth data migration process to SUMMA. 19 data quality checks have already been launched for SUMMA to ensure high data quality standards for the annual accounts 2025. For the onboarding of agencies, a specific

master data input sheet collects master data for SUMMA and dispatches them to all units in DG BUDG to ensure a coherent master data encoding in SUMMA.

BUDG will continue to improve the management and exploitation of data related to MFF performance, monitoring and evaluation, as part of the [Information Management Steering Board Rolling Action Plan 2025-2029](#).

Document management and data protection

DG BUDG will continue strengthening **document management**, which supports accounting, financial, and legal activities by ensuring solid evidence and traceability. The implementation of the Document Management Action Plan will ensure a high level of compliance with e-Domec rules and awareness on registering, filing and preserving official documents. The priorities in Document Management will be to improve the DG's Filing Plan as an effective tool for searching for official documents, identifying sensitive files, and training. DG BUDG's Document Management Officer will continue to communicate through internal network meetings and Flash Info emails, sharing updates and good practices.

In 2026, DG BUDG will continue to ensure, in cooperation with the DPO and other Commission services, that the most relevant processing operations involving personal data are documented and updated in the corresponding records and privacy statements. The target is to update more than 50% of the records identified as requiring review. In 2026, the internal data protection intranet page will be refreshed and the DG-wide *Complibee* data protection awareness campaign will continue. A dedicated data protection information session will be organised for all staff, covering compliance with Regulation (EU) 2018/1725 and the Commission's implementing rules (C(2020) 969). The goal for 2026 is to reach at least 25% of staff.

Further details on document management and data protection are provided in the performance tables in [Annex 2](#).

C. Sound financial management

In 2026, DG BUDG will continue strengthening its **financial governance and operational efficiency**. A key milestone will be the rollout of new internal reporting dashboards, enabling all BUDG units to monitor their IT budget execution directly and in real time. The FINCELL ⁽⁸⁾ will continue cooperating very closely with SUMMA development teams in order to reinforce controls of the IT system when it comes to budget implementation, data quality and reporting. DG BUDG will further enhance the timely payment of invoices to achieve the target set for 2026 (95% of timely payments). The FINCELL together with the Procurement Sector of DG BUDG will continue providing regular information sessions to all DG BUDG staff on procurement, contractual and financial aspects to ensure a good understanding and compliance with the Commission financial rules.

⁽⁸⁾ FINCELL is the central financial unit of DG BUDG, located in unit BUDG.R1 (sector R1.003). It is responsible to provide legal and administrative support to ensure the implementation of DG BUDG's budget according to the Financial Regulation.

The focus will be put on the effective implementation of the annual procurement plan 2026, including the launch of two major calls for tender for inter-institutional framework contracts and the development of corporate e-procurement solutions. This will be key for the production and closure of the EU Annual Accounts.

DG BUDG's control framework will remain grounded in its three core streams: own resources revenue, expenditure under direct management, and off-budget activities (financial assets, guarantees, and borrowing and lending operations). DG BUDG will continue to manage the Commission's accounting and treasury activities and execute payments for the EU and EDF budgets. In 2026, the update of the overall accounting quality framework initiated in 2025 will be consolidated, and the accounting quality programme will be fully adapted to the new SUMMA ⁽⁹⁾ environment.

Concerning financial oversight of the Union's financial operations, i.e. borrowing and debt management, assets under management, lending operations and budgetary guarantees, in full independence from DG BUDG, in 2026 the Chief Risk Officer will continue to develop the risk management framework, update the High-Level Risk and Compliance Policy, together with risk and compliance thematic policies, in line with the Commission Decision 2025/369 ('CRO Decision') adopted on February 21st, 2025.

In March 2026, DG BUDG is planning to roll out a new IT system Respond for follow up of the implementation of recommendations issued by the European Court of Auditors and the discharge authority (the Council and the European Parliament). Respond will replace the existing system RAD, which is based on an obsolete IT technology and needs to be decommissioned by the end of June 2026.

In 2026, DG BUDG will continue its efforts on stepping up recoveries to the Union budget by further implementing the enhanced strategy for the management of the Commission's debtors ⁽¹⁰⁾. In the framework of the antifraud architecture review, particular attention will be given to recoveries related to fraud and irregularities.

Further details on sound financial management are provided in the performance tables in [Annex 2](#).

⁽⁹⁾ The European Commission's modernised corporate financial platform, built on SAP S/4HANA. It integrates accounting, budgetary, and treasury functions to harmonize and standardize EU financial processes, replacing the legacy ABAC system.

⁽¹⁰⁾ COM(2024) 588 final.

D. Fraud risk management

For a sustained and coordinated approach to fraud prevention, detection and correction, the Commission adopted its third Anti-fraud strategy (CAFS) in 2019, supported by an Action Plan revised in 2023 ⁽¹⁾, including 44 actions covering the Commission's priorities in fighting fraud.

DG BUDG leads or co-leads 11 actions, which include, among others: (i) acting as business owner in the development of Arachne+ IT system for data-mining and risk-scoring, (ii) promoting the use of the Early Detection and Exclusion System (EDES) in Commission services, agencies, other EU Institutions and Member States, (iii) strengthening anti-fraud features in SUMMA, and (iv) sharing of best practices on preventing, detecting, and addressing conflict of interest situations in Member States.

DG BUDG has a local [Anti-Fraud Strategy](#) (AFS), covering all its relevant activity areas from a local and corporate perspective, aligned with the objectives of the CAFS. The DG's new Strategy and action plan will be adopted in 2026. DG BUDG will continue to cooperate with the European Anti-Fraud Office (OLAF) and the European Public Prosecutor's Office (EPPO) on the follow-up of their recommendations, and with DG TAXUD, OLAF and other interested services on the issues related to the Traditional Own Resources. The undervaluation of imports to the EU will remain a key point of focus.

In the area of treasury management, special attention will be paid to fraud risks related to payments to countries in major crisis situations.

DG BUDG will work towards the implementation of the actions included in DG BUDG's Anti-fraud strategy over the whole lifetime of the strategic plan (2025-2029), in order to achieve the full implementation of all the actions planned for the respective year.

In 2026, DG BUDG will continue its active role in OLAF's Fraud Prevention and Detection Network. DG BUDG will raise awareness among DG BUDG's staff on fraud-related matters, by organising one dedicated information session for staff and by regularly communicating tips and reminders on ethical rules through BUDG Times articles. This will be further complemented by topic-focused training (e.g., conflict of interest, private financial transactions) prepared by the [compliance function](#). Further details on fraud risk management are provided in the performance tables in [Annex 2](#).

⁽¹⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019; Communication from the Commission "Commission Anti-Fraud Strategy Action plan – revision 2023" COM(2023) 405 of 11 July 2023 – “the Communication on the 2023 revision” – and the accompanying revised action plan, SWD(2023) 245– “the revised Action Plan”.

E. Sound environmental management

DG BUDG follows and implements the Commission's corporate environmental and EMAS actions at the local level. DG BUDG aims to reduce the day-to-day environmental impact of the administration, while raising staff awareness of these important topics.

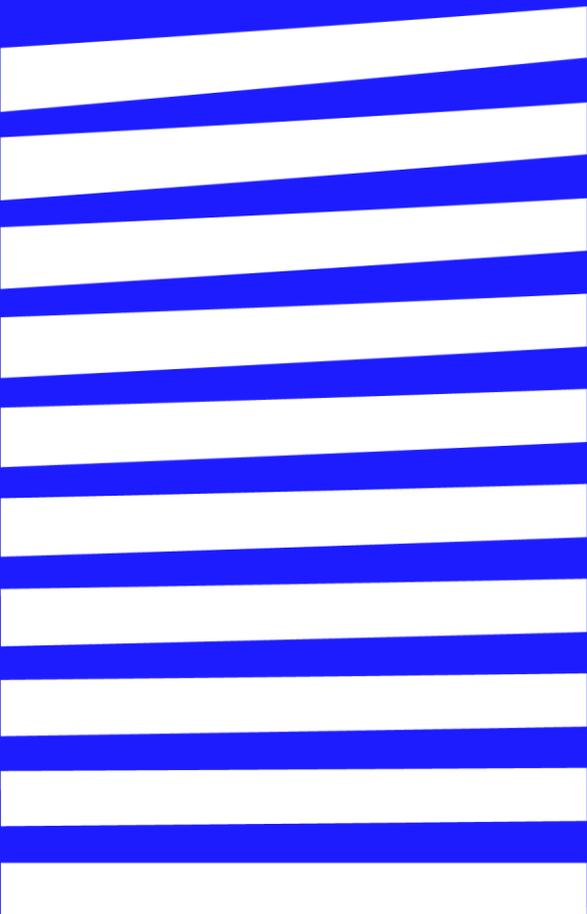
DG BUDG will continue supporting the implementation of the Commission Communication and Action Plan on Greening. Additionally, BUDG EMAS team will keep promoting correct waste sorting and energy-saving activities. One of the key objectives of these campaigns is to encourage a more sustainable lifestyle and to contribute to a greener workspace.

Moreover, the analysis of the ordering behaviour of office supplies showed that more than 70% of products ordered by DG BUDG staff are ecological. To keep the percentage high, DG BUDG will propose a yearly check and clean-up of the unused products. BUDG EMAS team will also continue to collaborate closely with the ART@work group, organising art exhibitions on environmental themes. DG BUDG will also continue campaigns aimed at reducing emissions and the carbon footprint from professional travel by 10 %. In line with the Commission's decision, DG BUDG will comply with the new mission guide which helps with the reduction of emissions.

Since 2019, DG BUDG went through several reorganisations. While DG BUDG aims for the reduction of emissions by 50% by 2030, the need of a small addition of emissions for the new activities taken over by DG BUDG, including one Directorate in Luxembourg and the launch of financial market activities, requiring some inter-continental travelling must be acknowledged. In 2026, DG BUDG will strive to reduce the related emissions by 10%. Furthermore, DG BUDG will support actions, that promote environmentally friendly transportation options (e.g. VELOMAI, Walking Challenge). To meet these goals, regular communication will be provided, including articles, tips on organising sustainable meetings and events at the Commission. These actions will help to keep the annual benchmark for EMAS team at least at the same level that was reached in 2025 (score 9/10).

Further details on sound environmental management are provided in the performance tables in [Annex 2](#).

ANNEXES



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

General objective 2: A new era for European defence and security		
Specific Objective 2.1: Once agreed, take necessary steps in the implementation of the SAFE loan, including assisting DG DEFIS in drafting the legal documentation, ensuring sound financial management, raising funds, disbursing of the loans		
Main outputs in 2026:		
Other major outputs		
Output	Indicator	Target
Cooperation with other DGs to implement the SAFE loans	Timely preparation of documents, validation of processes to ensure appropriate follow-up once the proposals have been agreed e.g. prepare templates	100% of documents and processes ready for implementation on BUDG side when Member States submit plans and loan requests

General objective 5: Protecting our democracy, upholding our values		
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		
Main outputs in 2026:		
Initiatives linked to regulatory simplification and burden reduction		
Output	Indicator	Target
Increased use of simplified forms of funding	BUDG agreement to proposed authorising decisions	Prompt reply by BUDG throughout 2026 depending on demand of DGs
Other major outputs		
Output	Indicator	Target
Continuous support to Commission DGs on association of third countries to any Union programme and on the implementation of association agreements	<ol style="list-style-type: none"> BUDG agreement on the proposed association agreements. Support for the implementation of association agreements (ex. Ukraine, New Zealand etc) 	<ol style="list-style-type: none"> Prompt reply by BUDG throughout 2026 depending on the interest expressed by third countries to be associated and on the demand of DGs Prompt replies/guidance to specific consultations throughout 2026

<p>Provision of corporate grants and procurement guidance</p>	<p>Publication and updating of Guidance documents.</p> <p>Development and updating of procurement and guidance documents and corporate templates in view of modifications introduced by the Revision of the Financial Regulation.</p> <p>Enhancement of guidance on contract management and on sustainable and innovation procurement (ex. possible development of contractual clauses for the procurement of AI following the adoption of the AI act)</p>	<p>Documents updated and published by Q4 2026 for issues that have been identified for updating by Q2 2026</p>
<p>Continuous development and roll out of eGrants, eProcurement, the Pillar Assessment Automated Workflow (PAAW) with support from contractors.</p>	<ol style="list-style-type: none"> 1. Support to policy DGs for the onboarding to corporate IT tools in line with their policy objectives 2. Timely finalisation and rollout of the eProcurement contract management solution 3. Further improvement of the new IT tool for the automation of the pillar assessment process (Pillar Assessment Automated Workflow) 4. Development and update of guidances and corporate templates used by the system 	<ol style="list-style-type: none"> 1. Throughout 2026 2. Identification of processes under BUDG responsibility by Q2 2026; Finalisation by Q4 2026 of processes under BUDG responsibility 3. At least one feature of the new IT tool improved by Q4 2026 4. Identification of issues related to guidances and corporate templates by Q2 2026; Update of guidances and corporate templates by Q4 2026
<p>Increased oversight in indirect management</p>	<ol style="list-style-type: none"> 1. Support to policy DGs in the pillar assessment of entities for cooperation under indirect management. <ol style="list-style-type: none"> a. Publication and updating of guidances and models for use of the AODs, as the need arises. b. Validation of decisions to apply (or not) supervisory measures and of the draft text proposed by lead DGs. c. Support for the adoption of exemption decisions 	<ol style="list-style-type: none"> 1. a. b. c. Prompt reply by BUDG throughout 2026
<p>Effective management of the EU's own resources</p>	<ol style="list-style-type: none"> 1. Timely and correct revenue budgeting and calling of own resources from MS. 2. Follow-up of all own resources due (recovery or contradictory procedure); correct recording of all transactions of the MS in respect of own resources. 	<ol style="list-style-type: none"> 1. 100% 2. 100%

Advising internal and external stakeholders on legal issues relevant for own resources matters	Satisfaction by stakeholders with adequateness and timeliness of output delivered.	High satisfaction achieved
Managing any questions with respect to the Protocol on the Privileges and Immunities of the EU	Satisfaction by stakeholders with adequateness and timeliness of output delivered	High satisfaction achieved

General objective 5: Protecting our democracy, upholding our values

Specific Objective 5.2: Strengthen the protection of the EU budget from financial risks including through tools like the Early Detection and Exclusion System (EDES) and from rule of law deficiencies affecting or risking to affect the EU budget through the Conditionality Regulation, and through transparency, knowledge sharing, legal advice on implementation, and accountability achieved by regular dialogue between all concerned stakeholders

Main outputs in 2026

Other major outputs

Output	Indicator	Target
Effective management of the discharge process	<ol style="list-style-type: none"> 1. EP grants the 2024 discharge. 2. Adoption of the follow-up report to the 2024 discharge. 	<ol style="list-style-type: none"> 1. May 2026. 2. By 30 June 2026.
Maintain constructive relations with the ECA and the CONT Committee.	Ensure high-quality and timely Commission replies to numerous ECA reports.	Throughout 2026
For Arachne+: Service activation of Arachne+ to come in early 2026, following which Arachne+ will continue to co-exist alongside Arachne during a six-month transitional period	<ol style="list-style-type: none"> 1. Finalisation of the assessment of Commission and Member States databases compatibility with Arachne+ 2. Finalisation of the identification of personal data issues. 3. Continuous improvements of risk indicators and business requirements for all management modes 	<ol style="list-style-type: none"> 1. Throughout the year 2. and 3.: At the end of this period, development should focus on redefinition and improvement of business requirements and risk indicators for all management modes
Organise EDES experts platform events.	Number of sessions	At least 2

General objective 5: Protecting our democracy, upholding our values

Specific Objective 5.3: Promote strong enforcement culture to protect the EU budget, including the revenue side

Main outputs in 2026

Other major outputs

Output	Indicator	Target
Control of the VAT-based own resource	Number of effective inspections in close cooperation with Member States, ESTAT and TAXUD	Carry out 100% of VAT-based own resources inspections planned (10 for 2026)
Control of Traditional Own Resources	TOR inspections carried out	Carry out 100% of TOR inspections planned (20 for 2026)
Desk audits in Member states	Desk audits carried out	Ongoing desk audits finalised and new desk audits started in case of need
Assessment of TOR write-off reports (in coordination with TAXUD, OLAF and LS)	Number of cases assessed/re-assessed and reviewed and their financial impact (TOR + late payment interest)	Increase the number of cases self-assessed by Member States in 2026 and their ancillary voluntarily making available to the EU budget
Launching infringement procedures against Member States in breach of own resources rules	Adoption by the College of the relevant documents: Letter of formal notice, Reasoned Opinion, Referral to Court	Throughout the year

General objective 7: Delivering together and preparing our Union for the future

Specific Objective 7.1: Design, negotiate and manage EU budget expenditure and revenues that delivers efficiently on Union priorities and finances EU public goods

Main outputs in 2026

Other major outputs

Output	Indicator	Target
Establish an annual budget for 2027	Compliance with the legal deadlines	2027 budget adopted at the latest in the December 2026 plenary Adoption of the statement of Estimates in June 2026 and Draft Budget by mid-July
Annual budget implementation making use of amending budgets, transfers and carryovers	All budgetary authority transfers and Draft Amending Budgets adopted by the EP and the Council	Adoption by Q4 2026

Regular monitoring of annual budget execution to ensure full implementation, including by providing guidance to the DGs.	<ol style="list-style-type: none"> Working document on implementation and assigned revenue produced on time. Regular information to the EP and the Council in the framework of interinstitutional meetings on payments, info notes provided. <p>Full implementation of the 2026 budget</p>	<ol style="list-style-type: none"> Documents produced by the deadline assigned. At least 1 info note per interinstitutional meetings on payments provided
Technical adjustments of the MFF in line with Articles 4, 5 and 6 of the MFF Regulation	Timely adoption for the annual budget procedure	June 2026
Enhance agility of the budget by strategic planning and foresight	Long term forecast report of revenue and expenditure produced	June 2026
ACOR forecast - Calculation of Own Resources bases	Member States approval in the ACOR meeting: revised TOR, bases for VAT, non-recycled PPW and GNI own resources for 2026; forecasts of TOR, and bases for VAT, non-recycled PPW and GNI own resources for 2027	May 2026
Calculation of UK payments	Calculation of the relevant amounts to be paid by the UK – ‘the UK invoice’ as specified in Article 148 of the Withdrawal Agreement.	April 2026 and September 2026
Follow-up on the financial and legal issues of the implementation of the EU-UK Trade and Cooperation Agreement and the Withdrawal Agreement	<ol style="list-style-type: none"> Preparation of the reports based on the relevant Articles of the Part V of the Withdrawal Agreement. Continuous support to policy DGs on implementation of the TCA (Union programmes) 	<ol style="list-style-type: none"> March 2026 Throughout the year
Call from the concerned central security depositories the financial contribution related to the windfall profits on the immobilised assets of the Russian Central Bank	Call the funds and make the amounts available to the concerned budget lines without delay	April and August 2026

General objective 7: Delivering together and preparing our Union for the future

Specific Objective 7.2: Develop policy-relevant knowledge, performance and financial intelligence in order to optimise the use of resources, influence policy design and ensure efficient and effective implementation of the spending programmes

Main outputs in 2026

Implementation dialogues and reality checks

Output	Indicator	Target
Support the Commissioner in the organisation of implementation dialogues with businesses and other relevant stakeholders, as part of the Commission's simplification efforts, including one on STEP	Number of implementation dialogues	Support the Commissioner in achieving the objective to hold at least 2 per year, including one on STEP in March 2026 (support from BUDG.B2)
Organisation of reality checks with businesses and other relevant stakeholders, as part of the Commission's simplification efforts	Number of reality checks	Support the Commissioner in achieving the objective to hold 2 per year
Annual Progress Report on Simplification, Implementation and Enforcement	Reporting on progress achieved in the areas of simplification, implementation and enforcement	Support the Commissioner in preparing his second Annual Progress Report on Simplification, Implementation and Enforcement to be published by Q4 2026

Other major outputs

Output	Indicator	Target
Publication of reinforced performance analysis, with focus on EU added value	Timely publication of programme performance statements	June 2026
Tracking of climate, biodiversity and gender expenditure	Fourth iteration of gender equality tracking pilot methodology Third application of digital expenditure stock-take First disaggregation of climate expenditure into mitigation and adaptation	June 2026
Enhanced economic and budgetary analyses	Enhanced modelling capabilities to assess the socio-economic impact of the EU budget	In 2026

Enhanced revenue policy analysis	Analysis of developments of own resources and other revenue	At least two analyses produced by Q4 2026
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
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

General objective 7: Delivering together and preparing our Union for the future

Specific Objective 7.3: Enhance agility of the budget by strategic planning and foresight, asset management and use of the budgetary headroom

Main outputs in 2026

Other major outputs

Output	Indicator	Target
Effective planning and execution of Borrowing, debt management and lending activities for the EU	Implementation of robust governance procedures across borrowing and lending operations. Active liquidity management. Support of EU bonds' secondary market liquidity Accounting of flows and budgetary reporting Codified relations with bank counterparties. Reinforced communication channels with investor base. Comprehensive reporting to Parliament and Council	Smooth execution of all transactions throughout the year, raising amounts needed on advantageous terms for EU
NextGenerationEU green bonds	Fourth allocation report. Third impact report	Both reports published by December 2026
Sound Governance of CPF (Common Provisioning Fund) assets	Effective governance of the asset and financial risk management in DG BUDG	At least one review at Asset Management Board every 3 months. At least one reporting a month to top management, including on risk and performance

Asset Management	Implementation of financial investments according to established asset management guidelines Performance comparable with relevant financial market benchmarks	100% of compliance with risk guidelines and limits. Deliver performance in line with relevant benchmarks (long run)
Prudent management of budgetary headroom	<ol style="list-style-type: none"> 1. Monitor the sustainability of the EU fiscal capacity to cover borrowing liabilities by applying - independently of the borrowing management - a dedicated EU-adapted assessment methodology 2. Ensure that at any point of time, the headroom is sufficient to cover all contingent liabilities falling due in the same year in full respect of the Own Resources Decision in force 3. Ensure close coordination of relations and interactions with credit rating agencies and provide analytical support to underpin the EU credit rating 	<ol style="list-style-type: none"> 1. and 3. Maintain ratings at minimum grade AAA, account being taken of evolving circumstances throughout the year. 1. and 2. Positive headroom at the end of the year.

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

Specific Objective 8.1: Act as centre of excellence and trustful partner for Commission services, other institutions, Member States and beneficiaries regarding:

- financial governance, single (simplified) rulebook, transparency, smart reporting and derived intelligence, single audit approach, compliance and accountability
- 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
- 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.

Main outputs in 2026

Major implementation activities and enforcement actions

Output	Indicator	Target
CENTRICS: enhancement of the tool	1. Simplified use and reporting improved	1. 100% of registers operational and use by all the EC services by the end of 2026
High quality and readable reporting, with a positive impact on discharge discussion	<ol style="list-style-type: none"> 2. Adoption of the 2025 Annual Management and Performance Report 3. Review of all the 2025 Annual Activity Reports 	<ol style="list-style-type: none"> 2. Adoption in June 2026. 3. By Q2 2026

Other major outputs		
Output	Indicator	Target
Authorised payments efficiently processed by EC treasury	Payments reach beneficiaries within pre-defined intervals after the validation by the Authorising Officer and in line with the selected payment method (asap, specific date)	100% of payments reach beneficiaries within pre-defined intervals after the validation by the Authorising Officer and in line with the selected payment method
Deliver EU, Commission, EDF and other accounts, as well as providing prompt, high quality guidance and support to all EU entities on accounting matters	Annual accounts adopted on time by the Commission and by relevant other authorities and positive DAS on annual accounts from ECA	30 June 2026
Timely recovery of amounts receivable	Proportion of ROs fully 'cashed' on time	> 95 %
Reduction of doubtful & bad debts	Amount of overdue ROs	< EUR 500 million (aim is to reduce this amount following the measures of the enhanced strategy for the management of the debtors)
Successful integration of EEAS payments in SUMMA	Payments reach beneficiaries within pre-defined intervals after the validation by the EEAS Authorising Officer, in line with the selected payment method and currency (central treasury payments, local payments by Delegations, efficient replenishments of imprest accounts)	> 95 % of payments reach beneficiaries within pre-defined intervals after the validation by the EEAS Authorising Officer, in line with the selected payment method and currency (central treasury payments, local payments by Delegations, efficient replenishments of imprest accounts)
More systematic recovery by offsetting against next payments	Number of offsetting opportunities not taken up ('exceptions')	< 5 'exceptional' cases per month
Increased management attention in authorising departments	Number of pending AOD replies to the AccO's requests for taking stance	< 100
Monitoring the authorising departments' compliance with the recovery performance standards Recovery orders KPIs	Regular reporting to the DGs and Corporate Management Board, with possible escalation levels Formalisation of the recovery orders related key performance indicators and selection of 1 or 2 indicators to be integrated in the scorecard	2 times per year

Efficiency gains, inter alia through combined waiver decisions	Number of combined waiver decisions taken	2 per year
Business continuity (availability and reliability) of the BUDG corporate IT systems (ABAC, SUMMA, BadgeBud, EDES) and all BUDG local applications including the borrowing and lending activities.	<ol style="list-style-type: none"> 1. Availability and reliability of the IT systems. 2. Aligning the IT systems with legal obligations and business requirements 	<ol style="list-style-type: none"> 1. Continuous availability (monitored during 2026). 2. 100% of the IT systems aligned with legal obligations and business requirements
Ensure the budgetary financial year transition	Timely opening in SUMMA of the budget year (appropriations + RAL)	<p>Interruption of payment operations not to exceed 7 days</p> <p>Complete carry-forward expenditure by 14 January</p>
Annual data on the EU spending and revenue allocated to the Member States (for year 2025)	The publication of the interactive chart with supporting data file on the Europa website	June/July 2026

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

A. Human resource management

Objective: DG BUDG 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 2026:		
Output	Indicator	Target
BUDG staff engagement.	Number of staff engagement events.	4 per year
BUDG HR Strategy and Action Plan	Revision of HR action plan	By end 2026
Learning and development Strategy	Promotion of the strategy and available trainings in the DG	Minimum 1 event for all staff a year. At least one advertisement of training a week in BUDG newsletter.
Reach gender parity in middle management positions.	<ol style="list-style-type: none"> Level of representation of women in middle management positions (45% on 01/11/2025 based on HR scoreboard). Number of women nominated in a management position for the first time Monitoring of the level of representation of women in middle management positions 	<ol style="list-style-type: none"> +/- 50% One Continuous monitoring by HRC team
Publication of vacant posts published on DG BUDG's intranet	Publication on BUDG intranet	On a continuous basis, whenever there is a BUDG vacancy
Sound allocation of human resources ensuring effective and efficient operation of the DG.	Occupation rate of posts in the DG.	>95%

B. Digital transformation and data management

Objective: DG BUDG is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to create a digitally transformed, user-focused and data-driven Commission		
Main outputs in 2026:		
Digital Transformation		
Output	Indicator	Target
Improve Digital Skills	1. % of statutory staff that completed at least one IT training	1. >45%
Increase Cloud Adoption	2. % of IT systems utilising cloud infrastructure services compared to the total number of IT systems	2. >20%
Improve Cyber awareness	1. Average participation rate in cybersecurity training	1. >40%
Business-driven Digital Transformation	2. Percentage of communication and information systems with updated security plan	2. 100%
	3. Percentage of compliance of the communication and information systems with the IT Priority controls, including the MFA/EU-Login	3. 100%
Reduce IT Legacy	4. Total of operational datasets published on the data.europa.eu platform	4. >5
	5. Number of unsupported systems	5. 0
Data Management		
Output	Indicator	Target
Implementing corporate data policies across four key areas	Maturity level in 4 key areas data management, ownership and responsibilities, data quality, and data skills (mandatory indicator)	Established level (60%) for SUMMA
Document management and Data Protection		
Output	Indicator	Target
Document management	1. Completion of awareness raising activities.	1. Two meetings with Document Management Correspondents per year.
Effective implementation of e-Domec rules.	2. % of Ares documents filed.	2. 95 % filed timely by the year end.

Data protection Effective implementation of data protection rules	1. The compiled compliance indicator (50% training / 50% updated records) 2. BUDG Times articles for all BUDG Staff	1. >95 % 2. At least 2 per year
List of actions to implement the corporate principles for data governance for DG BUDG key data assets (8)	Percentage of implementation of the corporate principles for data governance for DG BUDG key data assets	For the new financial system (SUMMA):100 % (2024 target). For all other BUDG IT systems: 80 % (2024 target)

C. Sound financial management

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

Main outputs in 2026

Output	Indicator	Target
Effective controls: legal and regular transactions	Estimated risk at payment	Remains: <2% of relevant expenditure.
	Estimated risk at closure	Remains: <2% of relevant expenditure.
Effective controls: Safeguarded assets	1. Implementation of financial investments according to established asset management guidelines. 2. Performance compared with relevant financial market benchmarks (mix of fixed income indices, source: Bloomberg, covering government bonds, covered bonds, corporate bonds).	1. Reduction of the tracking error by 5% . It measures the risk deviation between benchmarks and portfolios. 2. At least 80% of the performance in line with relevant benchmarks (long run) (mix of fixed income indices, source: Bloomberg, covering government bonds, covered bonds, corporate bonds).
Efficient controls	1. Timely payments 2. Time to pay	1. Remains, at least 95% of payments (in value) made on time. 2. Remains, at least, 95% of payments (in number) made on time.

Economy of controls	Overall estimated cost of controls 1. Administrative expenditure implementation. 2. Own Resources collection. 3. Fin. assets and loans.	Remains: 1. <4% of funds managed. 2. <0.01% of funds managed. 3. <0.01% of funds managed.
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D. Fraud risk management

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

Main outputs in 2026:

Output	Indicator	Target
Awareness raising about ethics and/or fraud matters.	1. Percentage of staff included in awareness- raising activities. 2. BUDG Times articles for all BUDG Staff.	1. > 50% of staff. 2. At least 2 per year.
Revision of BUDG AFS.	Completion of the review	BUDG AFS and Action Plan adopted in 2026.
Implementation of DG BUDG-led actions under the Commission Anti-Fraud Strategy (CAFS) to strengthen fraud prevention, detection and correction across the Commission.	Percentage of 2026 milestones achieved for DG BUDG-led CAFS actions (covering data-mining and risk-scoring tools, EDES development, SUMMA anti-fraud functionalities, customs data analytics, EPPO cooperation, and ethics/anti-fraud training).	≥ 90% of planned CAFS milestones achieved.

E. Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.		
Main outputs in 2026:		
Output	Indicator	Target
Promoting staff missions' emissions reduction by using online meetings and train travel wherever possible.	<ol style="list-style-type: none"> 1 article in BUDG Times. 1 presentation by mission managers to all staff in the context of the information session of financial rules. c. Decrease of the carbon footprint in comparison to 2019. 	<ol style="list-style-type: none"> 1. Published by Q4 2026. 2. Published by Q4 2026. 3. Reduction by 10% ⁽¹²⁾
Energy saving actions	<ol style="list-style-type: none"> 1. % of DG buildings participating in the closure of the buildings during the Christmas and New Year's holiday period, and 4 weeks during summer. 2. b. Number of communication actions to all staff (>5500 persons). 	<ol style="list-style-type: none"> 1. 100% (2 buildings) 2. 1 BUDGTimes article and promotion of the corporate campaign materials by Q4 2026
Staff awareness actions	<ol style="list-style-type: none"> 1. Promotion of waste guidelines through communication actions 2. Collection of toys event/Swap of clothes event 	<ol style="list-style-type: none"> 1. At least 1 article BUDGTimes published 2. 1 event in collaboration with various DGs 3. 1 event
Sustainable events	<ol style="list-style-type: none"> 1. % of events organized by DG BUDG, incorporating the EC Guidelines for sustainable events. 2. Number of communication actions to all staff (>500 persons). 	<ol style="list-style-type: none"> 1. 100% 2. 1 BUDGTimes article.
Digital hygiene	Analysis of printing habits in DG BUDG and promotion of its reduction	Reducing printing by 10%
Green Public Procurement (GPP)	<ol style="list-style-type: none"> 1. Promotion of available training and current guidance 2. Monitoring of the inclusion of the GPP criteria in the procurement 	<ol style="list-style-type: none"> 1. 1 BUDG Times article and informing related units via emails 2. Establish a baseline and setting an objective that will be regularly monitored

⁽¹²⁾ Since 2019, DG BUDG went through several reorganisations, which involved adding a new Directorate. While we aim for the reduction of emissions by 50% by 2030, we must recognise the need of a small addition of emissions for the new activities taken over by DG BUDG, including one Directorate in Luxembourg and the launch of financial market activities, requiring some inter-continental travelling. In 2026, DG BUDG will strive to reduce the related emissions by 10%.