

Management Plan 2012

DG BUDGET

13 December 2011

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1. Mission statement

The six main tasks in the Budget Directorate-General's mission are:

- *Securing from the budgetary authority- - the resources needed to implement the European Union's policies, on the basis of an effective financial programming.* The Budget DG ensures that orientation debates on new policy initiatives and/or legislative actions take into account the budgetary dimensions and that the planning of spending includes at every stage consideration of identified priorities, long term programmes, new policy directions and the management of the inevitable unforeseen developments. This means keeping Community spending within the medium term financial perspective and ensuring the smooth operation of the annual budgetary procedure through a constructive dialogue between the institutions. The Budget DG thus prepares the budgetary proposals presented by the Commission and follows them through until adoption by the budgetary authority, the European Parliament and the Council of Ministers. It also allocates resources to the Commission Directorates General and Services.
- *Managing the budgetary regulatory framework.* The Directorate-General puts forward proposals and implements the regulatory framework for the establishment, the implementation and the control of the budget.
- *Implementing both revenue and expenditure in the budget,* in compliance with the regulatory framework. As authorising officer for own resources, the Budget DG manages financial flows with Member States and checks that own resources are properly collected. Under the responsibility of the Commission's Accounting Officer, the Budget DG ensures the execution of payments for all authorised Commission expenditure and of recovery orders.
- *Drawing up the annual accounts of the institutions.* Annual financial statements of all institutions of the Union are prepared under the authority of the Budget DG on the basis of a modern accounting framework meeting generally accepted international standards and backed up by an efficient and reliable information system.
- *Promoting sound financial management within Commission services.* Thanks to its advice and training function, and by providing control and management tools, the Budget DG offers Commission services both the framework and the instruments needed for strict and efficient financial management.
- *Reporting on the implementation of the budget and progressing towards the granting of a positive Declaration of Assurance (DAS) by the Court of Auditors.* The Budget DG coordinates the arrangements linked to the discharge procedure (relations with the Court of Auditors, the Council and the European Parliament.) It thus proposes analyses and ideas concerning the management of community funds to its main interlocutors with the aim of facilitating the granting of a positive DAS by the Court of Auditors.

2. This year's challenges

Multiannual financial framework

After the presentation of the Commission's proposals on the MFF 2014-2020 in June 2011, DG BUDG will focus in 2012 on feeding the negotiation process in Council and Parliament. In the first half of 2012, this will essentially consist in continuing to clarify the Commission proposals and explaining the underlying assumptions, and contributing to substantive progress in the negotiating process, both on the resources and expenditure sides. In the second half of 2012, as negotiations will reach their concluding phase, DG BUDG will play a central role to provide technical support and help building compromises in view of an agreement on the MFF.

In parallel, the work which has started in the second half of 2011 concerning the legislative proposals required to implement the policies and programmes under the MFF 2014-2020 will be continued. In particular, in addition to the preparation of legislative proposals for which it has direct responsibility, DG BUDG will play a key role to ensure that the draft legislative proposals from other Commission services submitted to and negotiated by the legislative authority remain coherent with the overall MFF negotiating process, in particular concerning the financial aspects, the respect of the sound financial management principles and the commitments to simplification. The Europe 2020 objectives, notably in their most innovative aspects such as the use of financial instruments, will deserve particular attention in this exercise.

Budget

The preparation of the draft budget 2013 will be the last occurring under the 2007-2013 MFF. The consequences of the economic difficulties and the continuing fiscal consolidation in Member States will exert very serious constraints. The risk of spill over of the new MFF negotiations will complicate this task further. It will also be the first year when the Commission proposals on staff issues will be implemented. All these elements will have to be reflected in the draft budget proposal concerning the level of commitments and payments proposed by the Commission.

Financial rules

DG BUDG's work on the triennial revision of the Financial Regulation will focus on reaching a political agreement on the Financial Regulation with the legislative authority and finalize the Delegated Act replacing the Implementing Rules, so that both texts can enter into force simultaneously. To this end, it will continue consultations with Council and Parliament representatives within the expert group devoted to this task.

Accounts and discharge

The accrual-based accounts should aim at a clean bill of health by the Court of Auditors for the fifth consecutive year. Further improvements in accounting quality, in particular prefinancing and recording of invoices and cost claims in due time, remain a top priority. Payment times will continue to be monitored closely, with a view to reducing these in directorates general and services where they remain substantially higher than targets set by the Commission.

In- depth work will continue on the future ABAC architecture. Extended criteria for validating local systems will take into account the Court of Auditors' recommendations. Integrating EEAS and more joint undertakings and Agencies in ABAC will represent yet another challenge.

The DAS 2010 showed differentiated evolution of the error rates observed by the Court, with most areas of expenditure remaining stable except for cohesion, energy and transport spending which increased compared to 2009. Efforts to reduce error rates in budget implementation will continue with a view to reaching cost-benefit equilibrium. The concept of Tolerable (Residual) Risk of Error as a management tool will be taken forward, on the basis of the final texts adopted under the revised Financial Regulation, so that it can be translated in concrete terms in the Commission's responsibilities for the implementation of the Budget.

3. Specific Objectives for operational ABB Activities

Activity "Budget execution, control and discharge"

This activity covers: the management and the control of resources, budgetary transfers and budgetary reporting as well as relations with Court of Auditors and the discharge authority.

Activity: Budget execution, control and discharge					
Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
1.	Improving other institutions assessment of financial management in the Commission	ECA and the discharge authority acknowledge at least status quo and preferably improvements in different sectors of Commission management	Recognized improvements in the DAS (overall % of error rate in payments))	Continuing the trend of reduction of the overall error rate	1. Supporting the discharge Commissioner and assisting DG BUDG DDG in all issues related to the discharge procedure 2. Smooth cooperation with the European Court of Auditors 3. Smooth cooperation with European Parliament (discharge authority) 4. Smooth cooperation with other Institutions and National Parliaments 5. Smooth cooperation with the Commission services 6. Coordinating within deadlines replies to Parliamentary questions

Activity: Budget execution, control and discharge

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
2.	Make sure that budgetary implementation follows forecasts and effective use of resources principles	Difference between budget forecasts and actual execution.	31/12/2011 CA [99]%; PA [98]%	Full budget implementation making use of transfers and, if necessary, amending budgets.	<ol style="list-style-type: none"> 1. Assess, prepare, follow up, implement budgetary transfers and requests to carry forward credits 2. Produce accurate and timely budget implementation reports, and adjust level of appropriations to maximize budget implementation 3. Reporting on agencies as requested by BA 4. Reflect budget implementation of decentralized agencies in preparation of draft budget 5. Deliver the 2011 allocated expenditure overview by Member State for the calculation of the UK correction and the annual financial report 6. Produce (i) a contribution on own resources for the report on budgetary and financial management for preceding year and (ii) an internal report on the implementation of own resources for current year in view of the need for a last DAB of the year
		No. of transfers accepted by the Budgetary Authority	[100%] of requested transfers adopted by Budgetary Authority	Budgetary Authority approves all transfer requests	
		Reporting on agencies as requested by BA Take account of implementation in preparation of draft budget	Working Document produced in time Council satisfied with information provided	Respect deadline. Feed-back from Council and EP on information provided on agencies	

Activity: Budget execution, control and discharge

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
3.	Efficiently and effectively manage and control the Union's own resources	Timely implementation and reporting in accordance with the control programme in order to provide a reasonable assurance that Member States have complied with EU requirements for the correct, complete and timely collection of traditional own resources and VAT-based own resources	100% of the reports sent so far in 2011 within the 3 months deadline	100%	<ol style="list-style-type: none"> 1. Ensure timely and complete collection of the Union's own resources and some other revenue 2. Recovery, under the PPI, of VAT paid by the Commission services, negotiation of PPI agreements with candidate countries and revising agreements with existing Member States to obtain simplified procedures 3. Provide a reasonable assurance that Member States have complied with EU requirements for the correct, complete and timely collection of traditional own resources by means of a programme of inspections 4. Follow-up of Member States' diligence in recovery of traditional own resources 5. Provide a reasonable assurance that Member States comply with the VAT own resources requirements by reporting upon a programme of inspections which in 2012 will verify the accuracy of the annual VAT statements for 12 Member States 6. Hold 4 ACOR meetings: 3 to acquaint all MS with action needed on inspection reports, the 4th for forecasts 7. Reduce the proportion of VAT reservations in place for more than 5 years 8. Comply promptly and accurately with ESTAT requests to notify to Member States of the setting, lifting or variation of a GNI reservation
		Timely and complete collection of the Union's own resources and some other revenue. Prompt follow-up of deviations	Deadlines and quality requirements 100 % met in 2011	100%	
		Timely follow-up of the observations of the European Court of Auditors in order to provide a reasonable assurance that Member States have complied with EU requirements for the correct, complete and timely collection of traditional and VAT-based own resources	80%	80%	

Activity "Accounting"

This activity covers: accounting and financial statements, budgetary accounting and accounting validation, management and security of the ABAC accounting system, recoveries, treasury management and relations with banking institutions.

Activity: Accounting					
Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
1.	Ensure a true and fair view of entities under the responsibility of the EC accounting officer	Maintain positive DAS on the reliability of all accounts	Positive DAS for 2010 given in November 2011	2011 Final accounts for 31.7.2012 and Positive DAS on reliability of the accounts 2011	<ol style="list-style-type: none"> 1. Annual accounts, budgetary reporting and other reporting to the Budget Authority drawn 2. Efficient follow up of the discharge procedure for reliability of the annual accounts 3. Quality of accounting data improved 4. Information quality, completeness and timeliness on the recovery and financial corrections in shared management further improved 5. Completion of ABAC EEAS implementation 6. Provide the revenue partition relating to the budgetary reporting and annual accounts of the Commission, EU and EDF accounts for 2011 7. Pre-financing (mandate)

Activity: Accounting

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
2.	Appropriate execution of Accountant's tasks	Positive appreciation of the Court of Auditors, the discharge authorities and the internal audit service	Positive DAS for 2010 and Positive discharge for 2009 given in 2011	Positive DAS for 2011 and Follow up 2010 Discharge procedure closely	<ol style="list-style-type: none"> 1. Management of the EU accounting framework and of the accounting system of the EC, EEAS, EDF, EDPS and JSIS 2. Management of the Guarantee fund FP7 accounts 3. Early opening of budget lines for the EC, EEAS, EDPS and JSIS 4. Efficient recovery 5. Efficient Commission's and EEAS Treasury Management 6. Efficient management of the legal entities and the bank accounts files 7. Management of the EC's EWS and exclusion database 8. Management of the central budgetary framework 9. Validation of Local systems 10. Payment Deadlines monitored

Activity: Accounting

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
3.	User support for Corporate financial/accounting system	Positive appreciation of the DGs and other bodies using ABAC, where foreseen in line with Service Level Agreements (SLA)	1. Compliant 2. Compliant 3. Timetable 2011 respected 4. Preparation on track	1. Compliant 2. Compliant 3. Respect timetable 2012 4. 1/1/2013	1. Adequate accounting support and help desk 2. Efficient management and monitoring of security 3. Further roll out of the corporate system across institutions/agencies and Joint Undertakings 4. Manage new SLA with Agencies; Euratom and EEAS 5. Availability of the ABAC systems

Activity: Accounting

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
4.	Management and development of the Corporate financial/accounting system	ABAC Project items are delivered according to plan and deviations are justified	End 2011: Vision Documents are being finalized	Update of the Project Work Plan, including the technical track by end 2012 Q1.	<ol style="list-style-type: none"> 1. Continuous enhancement of ABAC in line with the Roadmap 2. Review of the ABAC Architecture 3. Strengthen ABAC Project Office with resources consumption monitoring 4. Corporate IT governance: accepted reports on finance, assets and procurement 5. New General Ledger (GL) and review the payment flow 6. Implementation of FR 2012 7. Transfer of files 8. Paperless Finance 9. Optimization of the business process of the Management of the Legal Entities File and the Bank Accounts File

Activity "Promotion of sound financial management"

This activity covers: regulatory framework, assistance and advice to DGs, documentation and training, internal control systems and risk management, harmonisation of contracts and grant agreements, functional analysis, security and user's service management of financial information systems.

Activity: Promotion of sound financial management					
Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
1.	Revision of the Financial Regulation and Execution Modalities(FR/EM)	Political agreement by vote of EP Plenary of the resolution and amendment articles	Vote of amendment in October 2011 Plenary	March 2012	1. Adoption by Parliament and Council of the Financial Regulation 2. Adoption by the Commission of the Delegated Act after approval by Parliament and Council 3. Information to Commission services on progress

Activity: Promotion of sound financial management

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
2.	Promote sound financial management and conformity with the financial regulations in the management of the EU Budget	Number of meetings of the networks (RUF, ICC, EPC, USM ABAC Board)	4 ICC meetings, 10 RUF meetings, 3 RUF workshops, 2 ABAC Coordination Boards and 2 User Community Meetings	Regular meetings throughout the year	<ol style="list-style-type: none"> 1. Accurate, up-to-date, user-friendly guidance and information available on BudgWeb and transitional measures 2. Guidance and information actively communicated to staff managing the EU budget (RUF/SFC helpdesk/ USM) ABAC Board and transitional measures 3. Staff trained with the information and skills necessary to manage the EU budget effectively and transitional measures 4. Effective assistance given to DGs and Agencies in the adoption and application of the financial rules; publication of circulars and transitional measures 5. Preparation of the regulations and rules following up to the FR (FFR, executive / traditional agencies, PPIs model FR), Internal Rules 6. Adoption of principles and key elements of simplification on the future legal bases
		Number of training and information sessions given by SFC	220	To be determined / according to demand	
		Feedback received from training participants	98%(Third quarter of 2011).	At least 85% of training participants give an assessment of "good" or "very good"	
		Number of circulars and templates for grants and contracts management and Helpdesk questions answered	Some 720 helpdesk questions 01.01.11-31.10.11	According to demand	
		Financial rules providing with more simplification, increased leverage opportunities and strengthened accountability and at the same time securing no increase in administrative burden to EU institutions.	Communication is under preparation	Communication to be adopted February 2012	

Activity: Promotion of sound financial management

Activity: Promotion of sound financial management					
Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
3.	Facilitate the implementation of the internal control framework	<p>Number of training courses and information sessions given on internal Control, Risk Management, fraud awareness and AAR preparation</p> <p>Feedback received from participants (Evaluation of the trainers' performance-participants' satisfaction rate)</p>	<p>95</p> <p>70% (June 2011)</p>	<p>According to demand</p> <p>95%.</p>	<p>1. Introduction of internal control objectives in the 2012 AAR</p> <p>2. Contribution to the revision of legislative provisions on internal control and simplification</p> <p>3. Preparation and adoption of : "Overview" report , synthesis report and conduct the associated Peer Reviews; follow-up on Discharge on internal control matters</p> <p>4. Animation of inter-DG networks to promote good practice</p> <p>5. Guidelines/ training support on internal control issues</p>
4.	Improve quality management in the CFS	Implementation of the accepted IAC recommendations according to the Action Plan	Action plan transmitted to IAC on 02.12.11	31/12/12	1. Implement IAC recommendations on quality management

Activity: Promotion of sound financial management

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
5.	Prepare candidate and potential candidate countries and assist European Neighbourhood countries; creating an EU-wide platform to foster the voluntary exchange among Member States of good practice in public internal control	Provide DG ELARG with timely reliable input for Progress Reports (candidates and potential candidates) which is integrated in their reports	100%	100%	1. Mission reports on progress of Croatia and Iceland in own resources preparedness 2. Provide DG ELARG with timely and reliable input concerning own resources for progress reports 3. Mission reports on progress in Macedonia, Montenegro and Turkey
		Complete mission reports on progress in Croatia, Macedonia, Montenegro, Iceland and Turkey within 4 weeks of mission, with conclusions and findings accepted by report subject	100%	100%	4. Provide DG ELARG with timely and reliable input concerning public internal control for Progress Reports (candidates and potential candidates) 5. Report on 7 fact-finding missions evaluating progress in ENP countries 6. Attendance at seminars on PIFC organized by 3rd parties
		Provide EEAS with timely and reliable input for Progress Reports for qualifying ENP countries which is integrated into their reports	100%	100%	7. Provide EEAS with timely and reliable input for Progress Reports for qualifying ENP countries 8. Publication of useful compendium of current internal control arrangements in Member States
		Host conference attended by all stakeholders formally launching the 2012 Compendium on Public Internal Control	On track	28 February 2012	9. Hosting successful conference on public internal control in Brussels in February 10. Obtain agreement from Member State(s) to host follow-up event(s) in future years

Activity "Financial framework and budget procedure"

This activity covers: financial framework and budgetary procedure.

Activity: Financial framework and budget procedure					
Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
1.	Establish a budget of good quality within deadlines respecting the Commission's priorities	Commission adopts DB according to schedule.	DB 2012 + 3 amending letters adopted on schedule.	Commission adopts DB 2013 by early May.	<ol style="list-style-type: none"> 1. Prepare and ensure timely adoption of draft budget, amending budgets and amending letter by the College and the Budgetary Authority 2. Produce and update financial programming within the MFF ceilings 3. Assess budgetary implications in Commission's proposals for new legal acts, amendment of existing ones, and Commission decisions to ensure sound budgeting and respect of the MFF 4. Assess budgetary implications of building projects and strategy and process information to the Budgetary Authority according to Art. 1979§3 FR 5. Identify and analyze needs to improve efficiency and reduce risks in budgetary process; assist users within the Commission with new developments, where required 6. Deliver the calculation of the UK correction
		Budget authority adopts budget by the end of the (previous) year.	7 Amending Budgets adopted by BA	Amending Letters and Budgets adopted by College& Budget Authority (BA).	
		Difference between budget adopted by budget authority and DB	Diff. Budget and DB 2012 +LR1+2+3: CA: - 530, 5 millions (- 0.36 %) PA: - 3580, 4 € millions (- 2, 7 %)	BA adopts B2013 by mid-Dec. 2012	

Activity: Financial framework and budget procedure

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
2.	Forward budgetary planning : frame spending within short and long term financial framework	No. of ISC replied as leading service and associated service	[1152] replies to ISC as leading service; [1188] as associated service 95% of replies to ISC as leading service sent within deadline	> 90% of replies to ISC as leading service within deadline	<ol style="list-style-type: none"> 1. Monitoring of the sectoral legislative proposals; participation/representation of DG BUDG in Impact Assessment groups 2. Deliver the proposals for Commission adoption of the updating of the June 2011 proposals for the MFF 2014-2020 (to take account of the accession of Croatia, to incorporate the new macro-economic data and assure (if needed) coherence with the adopted sectoral proposals) 3. Deliver the proposals for Commission adoption of the updating of the June 2011 proposals for the MFF 2014-2020 to take account of the agreement at European Council level 4. Deliver the proposal for Commission adoption of the technical adjustment of the MFF 2007-2013 for the year 2013 5. Deliver the proposal for Commission adoption of the adjustment of the MFF 2007-2013 to cater for the 2013 accession of Croatia
		Working Document on Financial programming produced by end of May and updated by end of January	Deadline respected	Respect of deadlines	
		Timely and error-free delivery of updated proposals for the MFF 2014-2020 package	June 2011 - deadline met	End 2012	

4. Specific Objectives for horizontal ABB Activities

Activity "Policy strategy and coordination"

Activity: Policy strategy and coordination for DG Budget					
Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
1.	Provide the Director General with efficient management tools	Timely implementation of the SPP Process	MP 2011 delivered on time AAR 2010 delivered on time MP Midterm Review done	Timely delivery of the documents of the SPP cycle	<ol style="list-style-type: none"> 1. Management Plan 2. Annual Activity Report 3. Efficient Business Continuity Management 4. Efficient Monitoring and Reporting to Management
2.	Ensure effective operation of the DG through an efficient internal communication	Level of implementation of the internal communication plan	New indicator no latest know result available	≥ 75%	<ol style="list-style-type: none"> 1. Structured tools to ensure two-ways communication between management and staff (staff meetings, video messages, etc.) 2. Internal communication strategy 3. Intranet site updated

Activity: Policy strategy and coordination for DG Budget

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
3.	Ensure the most suitable external communication strategy to promote the main policies and initiatives of the DG to different audiences	Level of implementation of the external communication plan	New indicator no latest know result available	≥ 75%	1. Information and communication strategy 2012 2. Dialogues with stakeholders and specific targets 3. Up-dated BUDG Internet sites 4. Publications production and supply plan 2012 5. FTS publication exercise 2012

Activity "Administrative support of DG Budget"

Activity: Administrative support of DG Budget					
Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
1.	Ensure an efficient use of human and financial resources in DG Budget	Overall satisfaction rate of staff on the service provided by Unit R2	2011 survey : 93%	≥80%	<ul style="list-style-type: none"> 1. Implementation of DG BUDG Training policy 2. Implementation of the career management tools within DG BUDG 3. Adequate HR allocation in DG BUDG 4. Implementation of the rules governing the working conditions and service provision to staff in the related areas 5. Implementation of the administrative budget 6. Quality of the accounting data in DG BUDG
2.	Ensure an effective document management system so that any document can be electronically filed, stored and retrieved in any moment and ensure a high level of transparency and security	Degree of implementation of e-domec rules in DG BUDG	99%	≥80%	<ul style="list-style-type: none"> 1. Efficient management of documents and space 2. Protection of personal data 3. Timely answers to request for information 4. Timely answers to request for access to documents

Activity: Administrative support of DG Budget

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
3.	Define, plan and develop high quality Information and Communication Technology infrastructure, tools and services so that the staff is adequately supported in their operation	Information System support users satisfaction (survey)	No known result as this will be a new survey	≥ 75 %	1. Updated Schema Director in line with the conclusion of the ABM+IT Steering group 2. Timely and efficient support to users 3. Quality of the IT equipment inventory
4.	Ensure, maintain and report on an effective and reliable internal control system	Number of reservation(s) in AAR	0 (zero)	0 (zero)	1. Assessment of the effectiveness of the Internal Control System 2. Regular information to the Commissioner(s) on the state of play of the Internal Control 3. Implementation of the audit Recommendations 4. Implementation of the risk management

Activity: Administrative support of DG Budget

Specific objectives		Result indicators			Main outputs in 2012 to reach objectives
		Indicator	Latest known result	Target	
5.	Implementation of projects & systems foreseen in the IT Master Plan	Level of implementation	Not available	≥ 90%	1. A Catalogue of services available for local systems 2. Release of DG BUDG information systems (ABAC, SAM, BadgeBud) 3. Local systems migrated from Coldfusion to Java technology 4. Technical evolution of current and new project infrastructure
6.	Improve the DG's governance, risk management, and control processes	% of completion of the workplan of the IAC 2012	(2010 : 85%)	100%	1. IAC Workplan 2012 2. Annual Report of the IAC including the Opinion on the state of internal control as contribution to the DG's Annual Activity Report 3. Audit and Consulting Reports, including 2 follow-up reports.
		% of agreed recommendations	(2010 : 100%)	90%	
		Proportion of the DGs audit universe covered in the three year period	(2010 : satisfactory coverage confirmed by external quality review 2011)	All high risk processes covered in a three year period to a satisfactory level (by IAC, IAS and ECA)	
		% of audit recommendations (IAC) implemented within the deadline	(2010 : 65%)	75>%	
		% of working time spent on assurance tasks (planned and actual)	(2010: 45%)	> 50%	