



Annual activity report 2022 annexes

DG Maritime Affairs and Fisheries

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ANNEX 1: Statement of the Director in charge of Risk Management and Internal Control⁽¹⁾

“I declare that in accordance with the Commission’s communication on the internal control framework ⁽²⁾, I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

I hereby certify that the information provided in the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete.”

24 April 2023

(E-Signed)

*Andrew MATHISON
Acting Director*

⁽¹⁾ This statement is based on the regular assessment of programme performance (see section 1 page 22 of the AAR) and on the systematic analysis of all available evidence for the effectiveness of risk management, control and governance processes (sources are listed in section 2.1 of the AAR)

⁽²⁾ C(2017)2373 of 19.04.2017

ANNEX 2: Performance tables

This annex includes under each specific objective the **state of play at the end of December 2022** of the most important outputs that were planned for 2022.

General objective 1: A European Green Deal			
<p>Impact and result indicator: Stocks fished at maximum sustainable yield (MSY) levels</p> <p>Explanation: This indicator measures the potential for yield (fish catches) derived from the sustainable exploitation of marine biological resources. The number of stocks fished at maximum sustainable yield (MSY) levels are given for the North East Atlantic and adjacent waters, and the Mediterranean and the Black Sea. Fishing at MSY means fishing at a rate such that the average long-term catches are the highest that the stock can provide over the long-term and that sustainability is guaranteed. This ensures higher and more stable revenue for fishers. This indicator is a key element in the Common Fisheries Policy⁽³⁾. The fishing pressure indicator is equal to 1 when exploitation level is at Fmsy.</p> <p>Source of the data: Scientific, Technical and Economic Committee for Fisheries report 'Monitoring the performance of the Common Fisheries Policy' and assessments in the Black Sea and in the Mediterranean Sea; Reports from General Fisheries Commission for the Mediterranean Working groups on stock assessment of demersal species and small-pelagic species; EU Sustainable Development Goal indicator; Eurostat (Eurostat online data code: sdg 14 21, sdg 14 30)</p>			
Baseline (2013)	Interim Milestone (2022)	Target (2024)	Latest known results (2021 and 2020)
Median fishing pressure in: <ul style="list-style-type: none"> • North-East Atlantic: 1.1 • Mediterranean Sea and Black Sea: 2.5 	Decrease	Decrease	Median fishing pressure in: <ul style="list-style-type: none"> • North-East Atlantic: the F/Fmsy indicator shows a gradual downward trend, with the median fishing mortality indicator reaching its lowest value of 0.76 in 2021. • Mediterranean Sea and Black Sea: the F/Fmsy indicator shows a downward trend since 2011, reaching 1.7 Fmsy in 2020, the lowest value on record since 2003. Although the exploitation remains well above the Fmsy target, there has been a decreasing trend in the average F/Fmsy rate, indicating a small improvement in exploitation.

⁽³⁾ [EUR-Lex - 02013R1380-20190814 - EN - EUR-Lex \(europa.eu\)](#)

General objective 1: A European Green Deal
Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

Related to spending programmes:
 European Maritime and Fisheries Fund for 2014-2020 and
 European Maritime Fisheries and Aquaculture Fund for 2021-2027

Result indicator: Stocks fished at maximum sustainable yield (MSY) levels

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
Communication from the Commission to the European Parliament and the Council: Report on the functioning of the Common Fisheries Policy (PLAN/2021/10767 PLAN/2022/1002)* <i>*PLAN/2021/10767 (validated by DG) replaced by PLAN/2022/1002 (politically sensitive/important)</i>	Adoption by the Commission	Q4 2022	Stakeholder event on 10/06/2022 (Brussels) ⁽⁴⁾ Feedback from 26/08/2022 to 23/09/2022 ⁽⁵⁾ Adoption: moved to Q1 2023
Action Plan to conserve marine resources and protect marine ecosystems (PLAN/2020/9887)	Adoption by the Commission	Q2 2022	Moved to Q1 2023
Communication from the Commission to the European Parliament and the Council "Towards more sustainable fishing in the EU: state of play and orientations for 2023 " (PLAN/2021/12547)	Adoption by the Commission	Q2 2022	Adopted: COM(2022)253 final and SWD(2022)157 final of 01/06/2022
Proposals for Council Regulations fixing for 2023 the fishing opportunities in:	Adoption by the Commission		
○ the Baltic Sea (PLAN/2021/11841)		August 2022	Adopted: COM(2022)415 final of 23/08/2022
○ the Mediterranean and Black Seas (PLAN/2021/13016)		August/Sept. 2022	Adopted: COM(2022)525 final of 14/10/2022
○ Union waters and, for Union fishing vessels, in certain non-Union waters and for deep-sea fish stocks for 2023-2024 (PLAN/2021/12899)		Q4 2022	Adopted: COM(2022)559 final of 28/10/2022
Proposals for Council Regulations amending Regulation (EU) 2022/109 as regards certain fishing opportunities for 2022 :	Adoption by the Commission		
○ 1st amendment (PLAN/2021/12893)		Q1 2022	Adopted: COM(2022)54 final of 16/02/2022

⁽⁴⁾ [CFP Report Stakeholder Event 2022 - Background \(b2match.io\)](#), 380 participants registered, of whom 126 onsite.

⁽⁵⁾ https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13552-Fisheries-communication-on-the-functioning-of-the-common-fisheries-policy_en

Output	Indicator	Target	Latest known results
○ 2nd amendment (PLAN/2021/12895)		Q2 2022	Adopted: COM(2022)165 final of 08/04/2022
○ 3rd amendment (PLAN/2021/12896)		Q3 2022	Adopted: COM(2022)275 final of 07/06/2022
○ 4th amendment (PLAN/2022/743)		New	Adopted: COM(2022)448 final of 09/09/2022
Commission Delegated Regulations establishing discard plans for:	Adoption by the Commission		
○ Turbot in the Black Sea (PLAN/2021/13017)		Q3 2022	Adopted: C(2022)5725 final of 12/08/2022
○ certain demersal fisheries in the Adriatic and south-eastern Mediterranean Sea (PLAN/2021/13018)		Q3 2022	PLAN/2020/10021 was used – see further down
○ certain demersal stocks in the western Mediterranean Sea (PLAN/2021/13019)		Q3 2022	PLAN/2020/10022 was used – see further down
○ Western Waters for 2023 (PLAN/2021/12698)		Q3 2022	Adopted: C(2022)5756 final of 19/08/2022
○ the Celtic Sea (PLAN/2022/754)		New	September 2022 Cancelled This act was adopted under PLAN/2021/12698 - Western Waters discard plan 2023 (C(2022)5756 final of 19/08/2022
Commission Delegated Regulations amending the discard plan for:	Adoption by the Commission		
○ certain fisheries in the North Sea for 2023 (PLAN/2021/12021)		Q3 2022	Adopted: C(2022)5800 final of 18/08/2022
○ demersal fisheries in the western Mediterranean Sea for 2022-2024 (PLAN/2020/10022)		New	Adopted: C(2022)5700 final of 16/08/2022
○ demersal fisheries in the Adriatic and south-eastern Mediterranean (PLAN/2020/10021)		New	Adopted: C(2022)5698 final of 16/08/2022
Commission Delegated Regulation establishing technical measures for:	Adoption by the Commission		
○ red seabream (PLAN/2021/12707)		Q1 2022	Adopted: C(2022)5024 final of 19/07/2022
○ the South-Western Waters (PLAN/2021/12699)		Q2 2022	Moved to Q1 2023
○ reducing by-catches of cod in the Baltic Sea (PLAN/2020/9668)		New	Adopted: C(2022)7280 final of 13/10/2022
○ selective devices in the Baltic Sea (PLAN/2022/846)		New	Moved to Q3 2023
○ the North Sea for 2023 (PLAN/2021/12022)		Q3 2022	Adopted: C(2022)1698 final of 23/03/2022

Output	Indicator	Target	Latest known results
<ul style="list-style-type: none"> o certain demersal and pelagic fisheries in the Celtic Sea, the Irish Sea and the West of Scotland (PLAN/2022/750) 		New	Adopted: C(2022)7447 final of 20/10/2022
<ul style="list-style-type: none"> o squid in the North Sea and North Western Waters (PLAN/2022/256) 		New	Moved to Q2 2023
Commission Implementing Regulation laying down the detail rules and the specifications provided by Article 24 of Regulation (EU) No 2019/1241 of the European Parliament and of the Council of 20 June 2019 on the conservation of fisheries resources and the protection of marine ecosystems through technical measures (PLAN/2020/8437)	Adoption by the Commission	Q2 2022	Moved to Q4 2023
Commission Delegated Regulation establishing a derogation to the minimum size for clams (PLAN/2021/13020)	Adoption by the Commission	Q3 2022	Adopted: C(2022)5726 final of 18/08/2022
Commission Delegated Regulation amending Regulation (EU) 2019/1241 of the European Parliament and of the Council as regards king scallops (<i>Pecten maximus</i>) in the English Channel (PLAN/2021/12512)	Adoption by the Commission	New	Adopted: C(2022)3308 of 25/05/2022
Commission Delegated Regulations amending fisheries conservation measures in:	Adoption by the Commission		
<ul style="list-style-type: none"> o the Dogger Bank (PLAN/2021/12695) 		Q2 2022	Moved to Q4 2023
<ul style="list-style-type: none"> o the Baltic Sea (PLAN/2021/12700 and PLAN/2022/1128) 		Q2 2022	PLAN/2021/12700: Q4 2022 PLAN/2022/1128: moved to Q1 2023
<ul style="list-style-type: none"> o the Kattegat (SE) (PLAN/2021/12702) 		Q2 2022	Moved to Q2 2023
<ul style="list-style-type: none"> o the Skagerrak (DK) (PLAN/2021/12703) 		Q2 2022	Moved to Q2 2023
<ul style="list-style-type: none"> o the Baltic Sea (DE) (PLAN/2021/12704) 		Q2 2022	Moved to Q1 2023
<ul style="list-style-type: none"> o the North Sea (SE and DK, Kattegat) (PLAN/2018/4366) 		Q4 2022	Adopted: C(2022)645 final of 09/02/2022
Commission Implementing Regulation establishing measures in respect of certain third countries to ensure the conservation of certain stocks in the North East Atlantic (PLAN/2021/11662)	Adoption by the Commission	Q2 2022	Cancelled on 03/12/2021
Commission Implementing Regulation establishing the deep-sea fishing areas and a list of areas where vulnerable marine ecosystems are known to occur or are likely to occur (PLAN/2018/2448)	Adoption by the Commission	Q1 2022	Adopted: C(2022)6470 final of 15/09/2022

Output	Indicator	Target	Latest known results
Commission Delegated Regulation establishing specific conditions for fishing for deep-sea stocks in the north-east Atlantic and provisions for fishing in international waters of the north-east Atlantic (PLAN/2018/4411)	Adoption by the Commission	Q1 2022	Moved to Q1 2024
Commission Implementing Regulation establishing specific conditions for fishing for deep-sea stocks in the north-east Atlantic and provisions for fishing in international waters of the north-east Atlantic and repealing Council Regulation (EC) No 2347/2002 (PLAN/2018/4409)	Adoption by the Commission	Q1 2022	Moved to Q4 2023
Commission Delegated Regulation amending Regulation 2015/242 on the functioning of the Advisory Councils (PLAN/2020/9952)	Adoption by the Commission	Q1 2022	Adopted in 2021: C(2021)8734 final of 08/12/2021
Commission Implementing Regulation on a derogation for gangui trawlers fishing in certain territorial waters of France (Provence-Alpes-Côte d'Azur) (PLAN/2022/1895)	Adoption by the Commission	New	Adopted: C(2022)8664 final of 02/12/2022
Décision de la Commission relative à l'aide au renouvellement de la flotte de pêche dans les Régions Ultrapériphériques françaises (PLAN/2022/490)	Adoption by the Commission	New	Adopted: C(2022)2017 final of 30/03/2022

External communication actions

Output	Indicator	Target	Latest known results
"Taste the Ocean" - Campaign promoting sustainable seasonal fish species among consumers	Number of impressions Number of engagements	10 million 30,000	23 million 1.2 million Link: https://taste-the-ocean.campaign.europa.eu/index_en
Seminar for journalists on the Common Fisheries Policy	Number of journalists participating (physical and online)	20	Cancelled (because of impact on resources)
Seminar on Fisheries Science	Number of participants	100	194

General objective 1: A European Green Deal
Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Profitability of the EU fishing fleet

Explanation: The net profit margin (calculated as the ratio of net profit and revenues) gives an indication of the relative profitability of the fishing fleet. It reflects the short-term economic sustainability of the fishing companies and is an indicator of the success of the Common Fisheries Policy in balancing fleet capacity and resources productivity.

Source of the data: Data Collection Framework data obtained from the Annual Economic Report on the EU Fishing Fleet (STECF)⁽⁶⁾

Baseline (2017, latest known results) Source: 2019 Annual Economic Report on the EU Fishing Fleet (STECF 19-06), p. 16 ⁽⁷⁾	Interim Milestone (2021)	Target (2024)	Latest known results (2020) Source: 2022 Annual Economic Report on the EU Fishing Fleet (STECF 22-06), p.37 ⁽⁸⁾
Net profit margin of the EU fishing fleet: 16.9%	Increase of 7% in net profit margin compared to baseline	Increase of 15% in net profit margin compared to baseline	Net profit margin of 7.3% for the EU fleet in 2020

General objective 1: A European Green Deal
Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Profitability of the EU fishing fleet

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results
2022 Report on the balance between fleet capacity and fishing opportunities (STECF)	Report published	December 2022	STECF 22-15 report ⁽⁹⁾ published on 15/12/2022

⁽⁶⁾ <https://stecf.jrc.ec.europa.eu/reports/economic>

⁽⁷⁾ [2019 Annual Economic Report on the EU Fishing Fleet \(STECF 19-06\)](#)

⁽⁸⁾ [2022 Annual Economic Report on the EU Fishing Fleet \(STECF 22-06\)](#)

⁽⁹⁾ [Assessment of balance indicators for key fleet segments and review of national reports on Member States efforts to achieve balance between fleet capacity and fishing opportunities \(STECF 22-15\)](#)

Output	Indicator	Target	Latest known results
2022 Annual Economic Report on the EU fishing fleet (STECF)	Report published	November 2022	STECF 22-06 report ⁽¹⁰⁾ published on 05/10/2022
2022 Annual Economic report on aquaculture (STECF)	Report published	2nd semester 2022	STECF-22-17 report ⁽¹¹⁾ published on 02/02/2023
2022 Report on Social data in the EU fisheries sector (STECF)	Report published	December 2022	Publication: Q2 2023 (Delayed due to STECF workload)
EU Fleet Portal on Europa web site ⁽¹²⁾	Further development of the portal	December 2022	Continuous (last release early 2023)

General objective 1: A European Green Deal

Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Volume and value of aquaculture production in the EU

Explanation: This indicator measures the volume and the value of EU aquaculture production. It provides an indication of the economic performance of the sector⁽¹³⁾.

Source of the data: Economic Report of the EU aquaculture sector (STECF):

<https://stecf.jrc.ec.europa.eu/reports/economic> Yearly intervals reported every two years

Baseline (data 2016, latest known results) Source: Economic Report of the EU aquaculture sector (STECF-18-19) ⁽¹⁴⁾	Interim Milestone		Target (data of 2022)	Latest known results (data of 2020) Source: STECF – Economic Report on the EU Aquaculture 2022 (STECF-22-17), p.15 ⁽¹⁵⁾
	(data of 2018)	(data of 2020)		
Sales volume: 1.42 million tonnes	1.50 million tonnes	1.55 million tonnes	1.60 million tonnes	1.2 million tonnes
Sales value: €4.89 billion	€5.20 billion	€5.40 billion	€5.60 billion	€3.90 billion

⁽¹⁰⁾ [2022 Annual Economic Report on the EU Fishing Fleet \(STECF 22-06\)](#)

⁽¹¹⁾ [Economic Report on the EU aquaculture \(STECF 22-17\)](#)

⁽¹²⁾ https://webgate.ec.europa.eu/fleet-europa/index_en

⁽¹³⁾ Increases in volume and value will contribute to the objectives of the common fisheries policy (by reducing pressure on wild stocks) and to the development of a sustainable blue economy (by securing jobs and sustainable economic development in coastal and rural areas). Moreover, aquaculture production is an important contributor to the [Farm to Fork Strategy](#). This indicator is a segment of one of the common indicators in the European Maritime and Fisheries Fund operational programmes of the Member States relating to the overall aquaculture production.

⁽¹⁴⁾ [Economic Report of the EU Aquaculture sector \(STECF-18-19\)](#)

Yearly intervals reported every two years (ESTAT, Data Collection Framework Regulation, STECF Report).

⁽¹⁵⁾ [Economic Report on the EU aquaculture \(STECF 22-17\)](#)

General objective 1: A European Green Deal

Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Volume of organic aquaculture production in the EU

Explanation: This indicator measures the volume and the value of EU organic aquaculture production, which is subject to specific requirements in terms of environmental performance and animal health and welfare. It provides an indication of the economic performance of this type of aquaculture and the overall diversification and conversion of the sector towards increased environmental performance⁽¹⁶⁾.

Source of the data: Economic Report of the EU aquaculture sector (STECF):

<https://stecf.jrc.ec.europa.eu/reports/economic> Yearly intervals reported every two years

Baseline (data 2015, latest known results) Source: EUMOFA EU organic aquaculture report (May 2017) ⁽¹⁷⁾	Interim Milestone		Target (data of 2022)	Latest known results (data of 2020 latest known results) Source: EUMOFA EU organic aquaculture report (May 2022) ⁽¹⁸⁾
	(data of 2018)	(data of 2020)		
50,000 tonnes (volume) (value not available)	60,000 tonnes	70,000 tonnes	90,000 tonnes	74,000 tonnes

⁽¹⁶⁾ Increases in volume and value will contribute to the objectives of the common fisheries policy (by reducing pressure on wild stocks) and to the development of a sustainable blue economy (by securing jobs and sustainable economic development in coastal and rural areas). Moreover, the significant increase of organic aquaculture production is an objective of the [Farm to Fork Strategy](#). The promotion of this type of aquaculture production is part of the [Strategic guidelines for a more sustainable and competitive EU aquaculture for the period 2021 to 2030](#) (COM(2021)236 final of 12.5.2021).

⁽¹⁷⁾ [EU Organic aquaculture \(Last update: May 2017\)](#)

⁽¹⁸⁾ [Organic aquaculture in the EU: current situation, drivers, barriers, potential for growth \(May 2022\)](#)

General objective 1: A European Green Deal

Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Profitability of aquaculture production in the EU

Explanation: This indicator measures the competitiveness and the overall performance of the EU aquaculture sector. It is important to balance the sustainability objectives with competitiveness and profitability.

Source of the data: Economic Report of the EU aquaculture sector (STECF):

<https://stecf.jrc.ec.europa.eu/reports/economic> Yearly intervals reported every two years.

Baseline (data 2016, latest known results) Source: Economic Report of the EU aquaculture sector (STECF-18-19) ⁽¹⁹⁾	Interim Milestone (data of 2020)	Target (data of 2022)	Latest known results (data of 2020) Source: STECF – Economic Report on the EU Aquaculture 2022 (STECF-22-17), p.24 ⁽²⁰⁾
€767 million EBIT (Earnings Before Interest and Taxes or Operating Profit)	€700 million (COVID-19 crisis impact)	€920 million	€518 million

⁽¹⁹⁾ [Economic Report of the EU Aquaculture sector \(STECF-18-19\)](#)

⁽²⁰⁾ [Economic Report on the EU aquaculture \(STECF 22-17\)](#)

General objective 1: A European Green Deal
Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicators on aquaculture:

- Volume and value of aquaculture production in the EU
- Volume of organic aquaculture production in the EU
- Profitability of aquaculture production in the EU

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - Towards a strong and sustainable EU Algae sector (PLAN/2020/7855)	Adoption by the Commission	Q4 2022	Adopted: COM(2022)592 final and SWD(2022)361 final of 15/11/2022
Proposal for a Regulation of the European Parliament and of the Council on a review of the marketing standards framework for fishery and aquaculture products (PLAN/2019/5780) Replaced by the Proposal for a legislative framework on Sustainable Food Systems, including general food sustainability labelling (lead: DG SANTE; co-lead: DG MARE, DG AGRI and DG ENV)	Adoption by the Commission	Q1 2022	Moved to Q4 2023 (common sustainable food system approach instead of revised marketing standards for fisheries only, in order to ensure coherence).
Report from the Commission to the European Parliament and the Council on the Implementation of Regulation (EU) No 1379/2013 on the Common Market Organisation (PLAN/2021/12404)	Adoption by the Commission	Q4 2022	Moved to Q1 2023 Stakeholder event on 10/06/2022 (Brussels) ⁽²¹⁾ : 380 participants registered, of whom 126 onsite.

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results
Proposal on the review of the marketing standards framework - see above ⁽²²⁾	Adoption by the Commission	Q1 2022	Moved to Q4 2023 (see above)

⁽²¹⁾ [Stakeholder event on the common fisheries policy, 10 June 2022 \(europa.eu\)](#)

⁽²²⁾ This proposal is linked to regulatory simplification and burden reduction regarding the revision of the current marketing standards, but it will add burden as regards the new element on sustainability information.

Other important outputs

Output	Indicator	Target	Latest known results
Impact assessment on the Proposal for a review of the marketing standards framework for fishery and aquaculture products (PLAN/2019/5780)	Impact assessment published together with proposal	Final impact assessment report: Q4 2021	Inception impact assessment published on 07/04/2020 and Public consultation closed (17/11/2020 - 23/02/2021) ⁽²³⁾ See above regarding the proposal
Impact assessment on Commission Communication - Towards a strong and sustainable EU Algae sector (PLAN/2020/7855)	Impact assessment published together with proposal	Launch of study: February 2021	Inception Impact Assessment published on 21/12/2020 and Public Consultation closed (19/05/2021 - 11/08/2021) ⁽²⁴⁾ Instead of an impact assessment, the Communication was accompanied by a thorough analysis documented in SWD(2022)361 final, cf. above)
		Impact assessment published: Q4 2022	
2022 EU Fish Market report	Report published	December 2022	Published in December 2022: The EU Fish Market 2022 ⁽²⁵⁾
Digital maps of potential for algae and shellfish production taking into account nutrient availability	Delivery of draft digital maps	Q3 2022	Project delivered – scientific paper pending
Report on greenhouse gas implications of expansion of algae cultivation	Delivery of draft report	Q4 2022	Final report delivered in Q4 2022 and is under evaluation.
Launch of an assistance mechanism for aquaculture (platform and website)	Contract signed & kicked off	Q2 2022	Contract signed on 30/05/2022. Kick-off meeting on 24/06/2022. Website online on 16/12/2022: https://aquaculture.ec.europa.eu/

⁽²³⁾ [Fish & seafood products – review of marketing standards \(europa.eu\)](#)

⁽²⁴⁾ [Blue bioeconomy – towards a strong and sustainable EU algae sector \(europa.eu\)](#)

⁽²⁵⁾ [The EU Fish Market 2022](#)

General objective 1: A European Green Deal

Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Effectiveness of Member States' fisheries control systems measured by the number of control action plans implemented within the deadline set⁽²⁶⁾

Explanation: When the Commission identifies shortcomings in the fisheries control system of a Member State by means of verifications, autonomous inspections, or audits, the Commission may establish a control action plan through a Commission implementing decision⁽²⁷⁾.

Source of the data: Commission, DG MARE – Commission decisions establishing control action plans.

Baseline (2020)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
<p>Number of control action plans implemented within deadline (for action plans from 01/01/2020) / Total number of action plans adopted (from 01/01/2020)</p> <p>In 2020: 0% (as none of the action plans will have reached its deadline)</p>	At least 70% of the control action plans are implemented within the deadline	At least 90% of the control action plans are implemented within the deadline	<p>Since 2020, four new action plans have been adopted. Since two action plan that should have been fully implemented by end 2022 remain open, the interim milestone of 70% implementation rate has not been achieved. However, this does not mean that no progress has been made in implementing these action plans. On the contrary, a large number of remedial measures in each action plan have been successfully implemented. The few remaining measures relate to the modernisation of IT-systems for fisheries control.</p>

⁽²⁶⁾ Implementation of an action plan is delayed when the longest target date has not been met.

⁽²⁷⁾ Each control action plan is established in agreement with the Member State concerned and contains a detailed and time-bound roadmap for the improvement of certain parts of the Member State's fisheries control system, based on the shortcomings identified during the verifications / inspections / audits performed. In addition to control action plans, there are other instruments that can be used to help improve the effectiveness of the Member States' fisheries control systems, for example: EU-pilots, infringement proceedings and the interruption / suspension of EMFF payments. Hence, an update on the implementation of control action plans does not always give the full picture of the state of the fisheries control systems in a Member State. Besides, a control action plan only covers specific parts of the Member States' fisheries control systems. Consequently, the full implementation of a control action plan

General objective 1: A European Green Deal
Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Effectiveness of Member States fisheries control systems measured by the number of control action plans implemented within the deadline set

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
Proposal on the revision of the Fisheries Control System (REFIT initiative) (COM(2018)368; 2018/0193(COD) of 30/05/2018)	Adoption by the co-legislators	By end 2022	Co-decision still ongoing at the end of 2022.

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results
See 'New policy initiatives': Proposal on the revision of the Fisheries Control System			

Enforcement actions

Output	Indicator	Target	Latest known results
Commission Implementing Decisions establishing an action plan to improve the fisheries control and enforcement system of certain Member States (PLAN/2020/9576)	Adoption by the Commission	Q4 2022	No action plan adopted in 2022
Control of the implementation of the landing obligation	Number of infringement cases moved or closed	2022	Member States' replies to 5 Letters of Formal Notice received in 2022 and under analysis
Control of weighing systems	Number of infringement cases moved or closed	2022	2 infringements moved to Reasoned Opinion

Other important outputs

Output	Indicator	Target	Latest known results
Control expenditure under the: – EMFF Regulation (EU) No 508/2014 (shared management) and Regulation (EC) No 861/2006 – EMFAF Regulation (EU) 2021/1139	Payments	Continuous in 2022	Continuous in 2022 – payments within the deadlines

does not mean that the entire fisheries control system is effective. Nevertheless, the implementation of an action plan can serve as a useful indicator for the effectiveness of Member States' fisheries control systems.

Output	Indicator	Target	Latest known results
Commission Implementing Regulation (EU) amending Commission Implementing Regulation (EU) No 404/2011 of 8 April 2011 laying down detailed rules for the implementation of Council Regulation (EC) No 1224/2009 establishing a Community control system for ensuring compliance with the rules of the Common Fisheries Policy (PLAN/2020/9523)	Adoption by the Commission	Q4 2022	Moved to Q4 2023 Drafting and adoption dependent on adoption of revision of the control regulation ⁽²⁸⁾ .
Commission Implementing Decisions approving sampling plans and control plans for the weighing of fishery products in accordance with Article 60 of Council Regulation (EC) No 1224/2009 (PLAN/2020/9577)	Adoption by the Commission	Q4 2022	Adopted for: – Ireland: C(2022)897 of 10/02/2022, C(2022)2878 of 28/04/2022 and C(2022)8804 final of 28/11/2022 – Estonia: C(2022)2587 final of 21/04/2022 – The Netherlands: C(2022)6644 final of 13/09/2022
Commission Implementing Decisions approving common control programmes for the weighing of fishery products in accordance with Article 61 of Council Regulation (EC) No 1224/2009 (PLAN/2020/9578)	Adoption by the Commission	Q4 2022	Member States have not requested adoption of new common control programmes in 2022.
Commission Implementing Decision revoking the approval of sampling plan, control plan or common control plan for the weighing of fisheries products in accordance with Council Regulation (EC) No 1224/2009 (PLAN/2020/9541)	Adoption by the Commission	Q4 2022	No need to revoke approvals in 2022.
Commission Implementing Decision granting an exemption from the obligation to submit the sales note for fisheries products landed, in accordance Council Regulation (EC) No 1224/2009 of 20 November 2009 (PLAN/2021/10945)	Adoption by the Commission	Q4 2022	Adopted: Greece – C(2022)1374 final of 10/03/2022
Implementing Commission decision granting and exemption from the obligation of prior notification in accordance with Council Regulation (EC) No 1224/2009 (Denmark) (PLAN/2021/12554)	Adoption by the Commission	Q4 2022	Adopted: Spanish ports – C(2022)5862 final of 18/08/2022

⁽²⁸⁾ DG MARE worked with Member States to finalise as planned the first phase of the study on tare-weight for frozen boxes of pelagic stocks. This study and a grant agreement with EFCA will both feed into the preparation of the revision of the Commission Implementing Regulation.

Output	Indicator	Target	Latest known results
Commission Opinion on the draft Single Programming Document for 2023-2027 of the European Fisheries Control Agency (EFCA) (PLAN/2021/12555)	Adoption by the Commission	Q3 2022	Adopted: C(2022)4609 final of 28/06/2022
Commission Implementing Decision establishing the list of Union inspectors who may carry out inspections pursuant to Council Regulation (EC) No 1224/2009 (PLAN/2020/9487) (D4)	Adoption by the Commission	Q4 2022	Adopted: C(2022)65 of 17/01/2022 and C(2022)8920 final of 09/12/2022
Establishment of a Mediterranean virtual regional training academy on fisheries control and inspection	Grant allocation	2022	E-Fish-Med ⁽²⁹⁾ project, managed by EFCA started as of 26 May 2022
Roll-out of FLUX UN / CEFACT in the EU for all domains	Number of Member States exchanging in the EU	Increase the number of Member States exchanging in the EU by 5 for logbooks and sales notes	Increased by 2 for electronic logbooks EU internally, by 8 for electronic logbook in NEAFC, no increase for sales notes
Further Roll-out of FLUX FMC in DG MARE	System operational in DG MARE and EFCA	System operational in MARE for main components	Moved to early 2023, under finalisation
Commission Implementing Regulation adding to the 2022 fishing quotas certain quantities withheld in the year 2021 pursuant to Article 4(2) of Council Regulation (EC) No 847/96 (PLAN/2021/12838)	Adoption by the Commission	Q3 2022	Adopted: C(2022)6707 final of 26/09/2022
Commission Implementing Regulation operating deductions from fishing quotas available for certain stocks in 2022 on account of overfishing (same stocks) in the previous years (PLAN/2021/12837)	Adoption by the Commission	Q3 2022	Adopted: C(2022)1926 final of 11/10/2022
Commission Implementing Regulation operating deductions from fishing quotas available for certain stocks in 2022 on account of overfishing of other stocks in the previous years (PLAN/2021/12836)	Adoption by the Commission	Q4 2022	Adopted: C(2022)2458 final of 14/12/2022
Issuing of fishing stops when quota are deemed to be exhausted (several entries in Decide Planning)	Adoption by the Commission (subdelegation)	Continuous in 2022	Continuous throughout the year (16 fishing stops in 2022)

⁽²⁹⁾ [eFish-Med: EFCA 's support to a new virtual fisheries control academy for the Mediterranean](#)

Output	Indicator	Target	Latest known results
Commission Decision authorising certain vessels flying the flag of the United Kingdom to fish in the exclusive economic zones adjacent to the European territories of certain Member States and within the territorial sea adjacent to Ireland (PLAN/2021/12841)	Adoption by the Commission	New	Adopted: C(2022)2113 final of 07/04/2022 and C(2022)5775 final of 16/08/2022

General objective 1: A European Green Deal

Impact indicator: Climate mainstreaming in the European Union budget

Explanation: Proportion of climate related spending (mainstreaming) in the EU budget

Source of the data: European Commission Draft Budget Reports

Baseline (2014-2020, previous MFF) ⁽³⁰⁾	Interim Milestone (2022)	Target (2024)	Latest known results (2021-2027)
21%	30%	30%	34.8% ⁽³¹⁾

General objective 1: A European Green Deal

Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Contribution from the European Maritime and Fisheries Funds (EMFF) for 2014-2020 and 2021-2027 to climate-related EU spending

Explanation: This indicator measures the share of climate relevant expenditure under the EMFF (2014-2020 and 2021-2027) in relation to the total budget allocation.

Source of the data: EU Open Data Platform

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
4% expenditure of total EMFF 2014-2020	<ul style="list-style-type: none"> 17% expenditure of total EMFF 2014-2020 	<ul style="list-style-type: none"> 22% expenditure of total EMFF 2014-2020 at the end of the implementation period 	<ul style="list-style-type: none"> 17.6% expenditure of total EMFF 2014-2020 at the end of the implementation period
	<ul style="list-style-type: none"> 0% expenditure of the EMFF 2021-2027 	<ul style="list-style-type: none"> 2% expenditure of the EMFF 2021-2027 	<ul style="list-style-type: none"> 0.007% expenditure of the EMFAF 2021-2027

⁽³⁰⁾ Change from yearly basis to duration basis

⁽³¹⁾ Estimate based on commitment appropriations

General objective 1: A European Green Deal
Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Contribution from the European Maritime and Fisheries Fund (EMFF) for 2014-2020 and 2021-2027 to climate related EU spending

Main outputs in 2022:

External communication actions

Output	Indicator	Target	Latest known results
Televised magazine OCEAN, Season 4	Average number of views per month (as measured by Euronews – quarterly reports)	2,000,000	4,000,000
Regular publication of success stories showcasing EU/EMFF and EMFAF-funded projects	Average page views per success story	200	260

Other important outputs

Output	Indicator	Target	Latest known results
Commission Implementing Decisions on the modification of the EMFF operational programme of the Member States (except Luxemburg) (PLAN/2020/8898)	Adoption by the Commission	2022	Adopted: Denmark – C(2022)9683 final of 15/12/2022 Latvia – C(2022)256 final of 13/01/2022 and C(2022)7298 final of 18/10/2022 Greece – C(2022)6852 final of 21/09/2022 Italy – C(2022)6482 final of 05/09/2022 Slovakia – C(2022)6291 final of 31/08/2022 Spain – C(2022)6132 final of 23/08/2022 Estonia – C(2022)3737 final of 15/06/2022 Poland – C(2022)3249 final of 13/05/2022 Malta – C(2022)625 final of 02/02/2022

Output	Indicator	Target	Latest known results
Commission Implementing Decisions for the adoption of Member States' EMFAF 2021-2027 programmes (except Luxemburg) (PLAN/2021/11678)	Adoption by the Commission	2022	<p>25 EMFAF 2021-2027 programmes adopted, Slovakian programme will be adopted in 2023 in carry-over procedure:</p> <p>France – C(2022)4585 final of 28/06/2022</p> <p>Czech Republic – C(2022)4284 final of 20/06/2022</p> <p>Austria – C(2022)5166 final of 20/07/2022</p> <p>Finland – C(2022)5729 final of 03/08/2022</p> <p>Cyprus – C(2022)6987 final of 27/09/2022</p> <p>Sweden – C(2022)5763 final of 04/08/2022</p> <p>Lithuania – C(2022)8008 final of 31/10/2022</p> <p>Italy – C(2022)8023 final of 03/11/2022</p> <p>Bulgaria – C(2022)8686 final of 23/11/2022</p> <p>Germany – C(2022)8684 final of 23/11/2022</p> <p>Malta – C(2022)8723 final of 28/11/2022</p> <p>The Netherlands – C(2022)8685 final of 28/11/2022</p> <p>Spain – C(2022)8732 final of 29/11/2022</p> <p>Croatia – C(2022)8762 final of 29/11/2022</p> <p>Romania – C(2022)8809 final of 30/11/2022</p>

Output	Indicator	Target	Latest known results
			<p>Greece – C(2022)8923 final of 30/11/2022</p> <p>Portugal – C(2022)8925 final of 01/12/2022</p> <p>Slovenia – C(2022)8949 final of 01/12/2022</p> <p>Denmark – C(2022)9209 final of 05/12/2022</p> <p>Latvia – C(2022)9115 final of 05/12/2022</p> <p>Estonia – C(2022)9382 final of 08/12/2022</p> <p>Ireland – C(2022)9381 final of 08/12/2022</p> <p>Poland – C(2022)8957 final of 09/12/2022</p> <p>Belgium – C(2022)9681 final of 19/12/2022</p> <p>Hungary – C(2022)10018 final of 08/12/2022</p>
Commission Implementing Decision establishing the military aggression of Russia against Ukraine as the occurrence of an exceptional event causing a significant disruption of markets (no Decide Planning entry)	Adoption by the Commission	New	Adopted: C(2022)1961 final of 25/03/2022
Proposal for a Regulation of the European Parliament and the Council amending and correcting Regulation (EU) No 508/2014 as regards specific measures to alleviate the consequences of the military aggression of Russia against Ukraine on fishing activities and to mitigate the effects of the market disruption caused by that military aggression on the supply chain of fishery and aquaculture products (no Decide Planning entry)	Adoption by the Commission	New	Adopted: COM(2022)179 final of 13/04/2022 Regulation adopted: Regulation (EU) 2022/1278 of the European Parliament and of the Council of 18 July 2022
Commission Delegated Regulation supplementing Regulation (EU) 2021/1139 of the European Parliament and of the Council on the EMFAF as regards the periods of time and the dates for the inadmissibility of applications for support (PLAN/2021/10324)	Adoption by the Commission	Q1-2022	Adopted in 2021: C(2021)7701 final of 05/11/2021)

Output	Indicator	Target	Latest known results
Commission Delegated Regulation on the starting dates and time periods for the inadmissibility of applications for support under the EMFAF (PLAN/2022/434)	Adoption by the Commission	New	Adopted: C(2022)4292 final of 29/06/2022
Commission Implementing Decision(s) revising the work plan of [Member State] for data collection in the fisheries and aquaculture sector for 2023-20xx (PLAN/2022/888)	Adoption by the Commission (delegated to DG)	2022	Adopted on 18/12/2022: Cyprus – C(2022)9896 final; Spain – C(2022)9895 final; Finland – C(2022)9894 final; Sweden – C(2022)9893 final; Bulgaria – C(2022)9892 final; Austria – C(2022)9891 final; Germany – C(2022)9890 final; Hungary – C(2022)9889 final; Poland – C(2022)9888 final; Italy – C(2022)9887 final; Portugal – C(2022)9886 final; Malta – C(2022)9885 final; Ireland – C(2022)9884 final; Belgium – C(2022)9883 final; Latvia – C(2022)9882 final; Romania – C(2022)9881 final; Denmark – C(2022)9880 final; Slovenia – C(2022)9879 final; Greece – C(2022)9878 final; Croatia – C(2022)9877 final;
Commission Report to the European Parliament and the Council on the implementation of the Common Monitoring and Evaluation System for the EMFF (PLAN/2021/10934)	Adoption by the Commission	New	Adopted: COM(2022)284 final of 14/06/2022
Commission Report on the exercise of power to adopt delegated acts under the Data Collection Framework Regulation (PLAN/2022/889)	Adoption by the Commission	New	Adopted: COM(2022)574 final of 09/11/2022

Output	Indicator	Target	Latest known results
Commission Decision establishing that the Member State has seriously failed to comply with its obligations under the CFP (PLAN/2020/9531, 9534, 9540, 9559)	Adoption by the Commission	2022	PLAN/2020/9559 adopted: C(2022) 8224 final of 10/11/2022 PLAN/2020/9531, 9534, 9540 moved to Q2 2023
Suspension of the EMFF interim payments (PLAN/2020/9533 and 9539)	Adoption by the Commission	2022	Moved to Q4 2023

Specific objective 1: More sustainable and competitive fisheries and aquaculture by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Proportion of proposed legislative revisions that include burden reduction measures

Explanation: The indicator measures how the Commission upholds its commitment to ensure that proposals for legislative revisions incorporate burden reduction measures, in the broader context of REFIT programme and One-In, One-Out approach. The indicator shows how many proposed legislative revisions out of the total, for each relevant specific objective, include measures that concretely reduce burden.

Source of data: DG MARE

Baseline	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
N/A	Positive trend	Positive trend	Not applicable ^(*)

^(*)Among the 13 legislative proposals from DG MARE that were adopted by the Commission in 2022, there was no legislative revision:

- 4 proposals for a regulation under the ordinary legislative procedure: 3 transpositions of Regional Fisheries Management Organisations-related measures, and 1 amendment to the EMFF.
- 9 proposals for a Council regulation: 3 on the setting of and 4 amending fishing opportunities, 1 related to the allocation of fishing opportunities under Sustainable Fisheries Partnership Agreements and 1 amending rules for autonomous Union tariff quotas for certain fishery products.

General objective 1: A European Green Deal

Impact indicator: Greenhouse gas emissions

Explanation: This indicator measures man-made emissions of the so-called 'Kyoto basket' of greenhouse gases, which are integrated into a single indicator expressed in units of CO₂ equivalents using each gas' global warming potential. It shows changes in percent of the emissions compared to 1990 levels.

Source of the data: European Environmental Agency / Eurostat online data code: [EEA approximated GHG inventory for the year 2021/sdg_13_10](#)

Baseline (2018)	Interim Milestone (2020)	Target (2030)	Latest known results (2021)
-23%	-20%	-55% of net GHG emissions	-30% ⁽³²⁾

⁽³²⁾ Net GHG emissions (i.e. including the Land Use, Land Use Change and Forestry (LULUCF) sector)

General objective 1: A European Green Deal

Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Size of the EU blue economy in terms of:

- Percentage of gross value added (GVA) generated by the blue economy relative to the total economy
- Percentage of employment in the blue economy relative to the total economy
- Direct employment in the blue economy in number of persons

Explanation: The below indicators measure sustainable economic development and employment.

Source of the data: [European Commission's Blue indicators online dashboard](#)³³

Baseline (2017, latest known results)	Interim Milestone ⁽³⁴⁾ (2019 data)	Target (2022)	Latest known results (2019)
Percentage of blue economy (BE) GVA over total economy: 1.5%	1.8%	2.0%	Data excl. UK: 1.5%
Percentage of BE employment over total economy: 2.0%	2.3%	2.5%	Data excl. UK: 2.3%
Direct employment: 4.48 million persons	5.0 million	5.15 million	Data excl. UK: 4.37 million
BE GVA growth in the 3 sea basins covered by sea basin strategies (EU countries only) <ul style="list-style-type: none"> • Atlantic: 18.9% of EU GVA • Western Mediterranean: 28.9% of EU GVA • Black Sea: 1.0% of EU GVA 	+2%	+4%	Data excl. UK ⁽³⁵⁾ : <ul style="list-style-type: none"> • Atlantic: 18.9% of GVA (growth +10.09%) • Western Mediterranean: 15.4% of GVA (growth +12.57%) • Black Sea: 1.1% of GVA (growth +23.02%)

⁽³³⁾ https://blueindicators.ec.europa.eu/access-online-dashboard_en

⁽³⁴⁾ Note that increased figures are not only due to real growth but also to the addition of new sectors/activities and changes in methodology. This is also applicable to the 2022 targets

⁽³⁵⁾ The data distribution has been elaborated using a new methodology in the [Blue Economy Report \(BER\) 2022](#): a different and more specific allocation of blue economy activities (by Member State) has been adopted at the different Sea Basin Levels. Therefore, data used within [BER 2021](#), which are going until 2018, are not comparable with the ones used in the [BER 2022](#). The comparison 2019-2017, in order to calculate the variation in percentage per Sea Basin Level, has been computed using the dataset of [BER 2022](#), in particular referring to tables 2.4 (page 27) and 7.2 (page 186)

General objective 1: A European Green Deal
Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Size of the EU blue economy in terms of:

- Percentage of gross value added (GVA) generated by the blue economy relative to the total economy
- Percentage of employment in the blue economy relative to the total economy
- Direct employment in the blue economy in number of persons in the established sectors

Main outputs in 2022:

External communication actions

Output	Indicator	Target	Latest known results
Maritime Forum	Number of active communities posting material	5	5 groups: BlueInvest, EU4Ocean, Ocean Governance, MSP Expert Group, Clusters and Synergies
BlueInvest 2022	Satisfaction of participants	80%	Final report delivered on 26/04/2022. Satisfaction rate was 90% for events and 96.5% for Readiness Assistance.
European Maritime Day 2022	Number of participants (physical and online)	700	1,411 participants (890 physical plus 521 remote participants) ⁽³⁶⁾
	Number of 'EMD in my country' events	120	630 'EMD In My Country' events in 2022

Other important outputs

Output	Indicator	Target	Latest known results
Commission Report to the European Parliament and the Council - Review of the implementation of the western Mediterranean Initiative for the sustainable development of the blue economy (PLAN/2021/12915)	Adoption by the Commission	Q4 2022	Adopted: COM(2023)3 final of 05/01/2023
Maritime Forum upgrade	Migrated to Drupal9	Q4 2022	Migration in progress, expected to be finalised Q1 2023
Preparation of a charter for sustainable cruise tourism	Charter to be endorsed by cruise tourism players at Second Pan-European Cruise Dialogue	Q1 2022	Second Pan-European Cruise dialogue took place on 01/03/2022 ⁽³⁷⁾ . Final report on good practice for sustainable cruise tourism published on 4 January 2023 ⁽³⁸⁾

⁽³⁶⁾ [European Maritime Day 2022: Sustainable blue economy for green recovery \(europa.eu\)](#)

⁽³⁷⁾ [2nd Pan-European Cruise Dialogue | European Commission \(europa.eu\)](#)

⁽³⁸⁾ [Good practices for sustainable cruise tourism final report](#)

Output	Indicator	Target	Latest known results
Flagships project in support to the implementation of sea basin strategies	Call for proposals published	Q3 2022	Call ' Regional flagships projects supporting sustainable blue economy in EU sea basins (EMFAF-2023-PIA-FLAGSHIP) ' ⁽³⁹⁾ was published 13 October 2022 and open until 31 January 2023. InfoDAY organised with CINEA 24 November 2022.
New contractor for BlueInvest assistance	Contract signed	April 2022	Implementation started. Events calendar established. New Technical Assistance calls started in July.

⁽³⁹⁾ Regional flagships projects supporting sustainable blue economy in EU sea basins (EMFAF-2023-PIA-FLAGSHIP)

General objective 1: A European Green Deal

Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

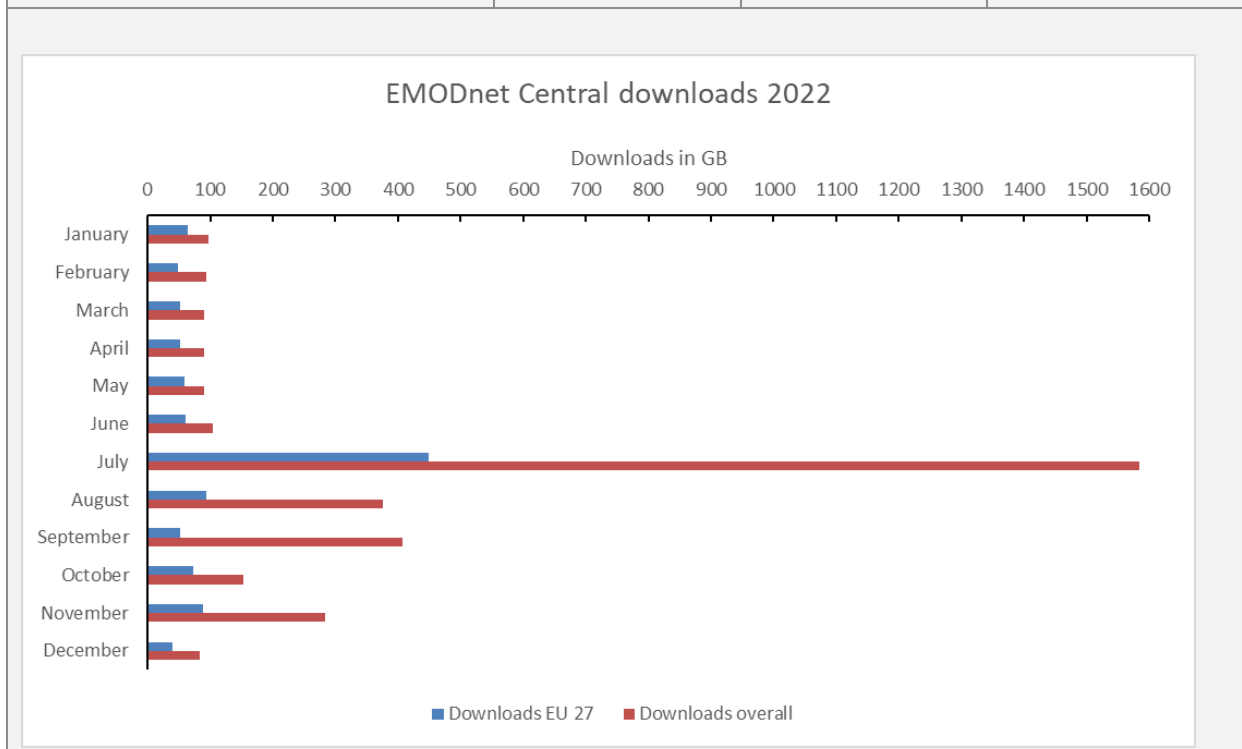
*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Improved marine knowledge measured by the degree of use of the European Marine Observation and Data Network (EMODnet) in terms of the quantity of downloaded data per month

Explanation: By making marine data more available and interoperable, EMODnet reduces uncertainties on the behaviour of the sea, which allows for innovation and productivity in the blue economy. The trends in data usage are at present the best way to measure progress.

Source of the data: Annual Reports from EMODnet secretariat: <http://www.emodnet.eu/>

Baseline (2019)	Interim Milestone (2021)	Target (2024)	Latest known results (2022)
Source: EMODnet - Matomo web analytics: https://matomo.org			Source: Europa Analytics ⁽⁴⁰⁾
Downloads per month (Gbytes) from the EMODnet central portal in terms of bandwidth (downloads from thematic portals are not included) in 2019: 43.47 Gbytes per month on average (data is incl. UK)	50 Gbytes per month on average	100 Gbytes per month on average	94.3 Gbytes per month on average from EU-27, with lowest being 49 GB and highest 449.5GB (overall average downloads per month: 287 Gbytes, from users around the world)



⁽⁴⁰⁾ Through Europa Analytics, since the EMODnet Central has been repatriated to europa.eu

General objective 1: A European Green Deal
Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Improved marine knowledge measured by the degree of use of the European Marine Observation and Data Network (EMODnet) in terms of the quantity of downloaded data per month

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
Proposal for a Regulation of the European Parliament and of the Council on Ocean Observation accompanied by an impact assessment (PLAN/2020/7284)	Adoption by the Commission and publication of the impact assessment	Q2 2022	Moved to Q2 2023, nature of initiative still to be confirmed.

Evaluations and fitness checks

Output	Indicator	Target	Latest known results
Evaluation of EMODnet (PLAN/2017/1441)	Staff Working Document published	Q3-Q4 2022	Moved to Q2 2023

Other important outputs

Output	Indicator	Target	Latest known results
Upgrade of EMODnet so that all data and data products are available through one portal	Shutdown of previous thematic portals	Q4 2022	Specific date set: 23 January 2023
EMODnet Hackathon for marine data	1 event organised	Q3 2022	Moved to Q1-Q2 2023, aimed as virtual event to stress test the new EMODnet Portal – dates set and communication started
EMODnet for Business	Events organised	At least 2 new events with industry	2 events with offshore energy industry were organised in 2022 – report finalised
	Associated partnerships of companies with EMODnet	10% in Associated Partners	Target reached: 25 associated partners in 2021, increased to 28 in 2022 (12%)
Commission Decision on the financing of the pilot project on marine underwater soundscape (PLAN/2021/12808)	Adoption by the Commission	Q1 2022	Adopted: C(2022)5010 final of 20/07/2022 Publication of tender by CINEA on 20/12/2022
Digital maps showing error bounds for vessels density maps	Incorporation in EMODnet	Q3 2022	Demonstrated in final meeting June 2022. Handover to EMODnet on schedule

Output	Indicator	Target	Latest known results
Launch of the EU Blue Observatory	Launch of the Observatory	First semester 2022	Launched in May 2022 during the European Maritime Day 2022 ⁽⁴¹⁾
Ocean literacy conferences in the framework of EU4Ocean	5 sea-basin events and a final conference	Final conference in Q2 2022	All finalised
Maintenance of 3 EU4Ocean communities	Sum of registered members of EU4Ocean coalition, Blue Schools and Youth 4Oceans	400	Over 500
Co-creation and collaboration events with European teachers and students for ocean literacy using the European Atlas of the Seas	Number of events	Minimum 2 teacher engagement events	5 teachers' engagement events organised in 2022
Improved skills in the EU blue economy:			
– “Blue careers” projects	All grants signed	Q4 2022	Call published, open until 31 January 2023, grants to be signed by Q4 2023
– Study on skill gaps in the EU blue economy	Contract signed	Q3 2022	Retracted
International Agreement on Ocean literacy with IOC UNESCO	Agreement signed	Q1 2022	Agreement in place since February 2022

⁽⁴¹⁾ [European Maritime Day 2022: Sustainable blue economy for green recovery \(europa.eu\)](https://european-council.europa.eu/media/en/press-communications/infographic/infographic_european-maritime-day-2022_sustainable-blue-economy-for-green-recovery/attachment-data/file/infographic_european-maritime-day-2022_sustainable-blue-economy-for-green-recovery.pdf)

General objective 1: A European Green Deal**Specific objective 2:** A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027***Result indicator:** Reduction of the economic impact of marine litter in the EU measured in terms of median number of litter items per 100 metres of beach in the EU**Explanation:** Estimates of the economic impact of marine litter vary by an order of magnitude but are directly proportional to the amount of litter. Over the next years more data on the quantity and nature will become available but for now the only reliable data for which it is possible to construct a time series are from the amount of litter found on beaches monitored as part of the Marine Strategy Framework Directive and available through the European Marine Observation and Data Network (EMODnet).**Source of the data:** Marine Strategy Framework Directive (MSFD) Common Implementation Strategy

Baseline (2015-2016)	Interim Milestone (2021)	Target (2024)	Latest known results (2022)
133	110	80	Same as baseline: the data will not be available until 2024-2025, when the next MSFD report will be available (the reporting is due 31/12/2024, so it is expected that the data will be available later.)

General objective 1: A European Green Deal**Specific objective 2:** A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027***Result indicator:** Reduction of economic impact of marine litter measured in terms of median number of litter items per 100 metres of beach in the EU**Main outputs in 2022:****External communication actions**

Output	Indicator	Target	Latest known results
5th edition of the global #EUBeachCleanup campaign, led by DG MARE	Number of events organised worldwide	150	415

Other important outputs

Output	Indicator	Target	Latest known results
Preparation of port authorities for reporting for new obligations under Single Use Plastics and Port Reception Facilities Directives	Workshop	Q2 2022	Successfully organised on 23/11/2022

General objective 1: A European Green Deal

Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Maritime security measured by the number of new CISE (Common Information Sharing Environment) connections/nodes

Explanation: This indicator measures the capacity of Member States and other institutions (cf. European agencies) to connect to CISE and share their data.

Source of the data: EMSA report

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
10	+5	+10	12* (Above data excl. UK – not a CISE member, as no longer a EU Member State)

*12 out of the expected 15 nodes were established at the end of 2022. CISE is a network, where stakeholders (Member States and EU Agencies) participate on a voluntary basis. Several stakeholders were delayed in the establishment of the node, due to the implication of the changes needed at operational level, despite the Commission's efforts to assist them. Another contributing factor was the delay in the start of the EU project "CISE incident alerting service", which facilitates the participation of Member States in CISE and the establishment of nodes. More nodes are in progress and are expected to be fully functional in 2023.

General objective 1: A European Green Deal
Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Maritime security measured by the number of new CISE (Common Information Sharing Environment) connections/ nodes

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results
European Coast Guard Functions Forum (ECGFF)	Grant allocation	Q2/Q3 2022	The forum took place in September 2022
Mediterranean Coast Guard Functions Forum (MCGFF)	Grant allocation	Q4 2022	The forum took place in September 2022
Creation of a CISE incident alerting service	Award	Q2 2022	Evaluation completed in Q4 2022, project started on 1 November 2022
Creation of new CISE nodes	Number of CISE nodes (currently: 12)	15 nodes (by end 2022)	12 nodes at the end of 2022; the delay is due to late award in the "CISE incident alerting service" call

General objective 1: A European Green Deal

Impact indicator: Share of renewable energy in gross final energy consumption

Explanation: Renewable energy generation is given as the share of renewable energy consumption in gross final energy consumption. The gross final energy consumption is the energy used by end consumers (final energy consumption) plus grid losses and self-consumption of power plants

Source of the data: Eurostat (Eurostat online data code: [sdg_07_40](#))

Baseline (2018)	Interim Milestone (2020)	Target (2030)	Latest known results (2021)
19.1%	20%	32%	21.8%

General objective 1: A European Green Deal

Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Installed capacity of offshore wind energy and ocean energy in the EU

Explanation: This indicator measures the total installed capacity of offshore renewable energy production in EU waters, in MW/GW.

Source of the data: Annual EU Blue Economy Report 2019, 2020 and Blue Economy Indicators⁽⁴²⁾

Baseline (end 2018) Source of data: EU Blue Economy Report 2019, p. 63 and 66 ⁽⁴³⁾	Interim Milestone (2019)	Target (2024)	Latest known results (2021)
Offshore wind energy installed capacity: 18.5 GW (incl. UK)	<ul style="list-style-type: none"> • 22.1 GW (with UK) • 12 GW (for EU without UK) 	21 GW (EU-27) for 2023 Source: WindEurope	15.6 GW (EU-27) Source: JRC Clean Energy Technology Observatory – Wind Energy in the EU (2022) ⁽⁴⁴⁾
Ocean energy installed capacity: 38.9 MW (incl. UK)	Ocean energy installed capacity: 39.5 MW (incl. UK)	100 MW of tidal and wave energy Source: Ocean Energy Europe	12.9 MW* of tidal and wave energy (EU-27) Source: Clean Energy Technology Observatory – Ocean Energy in the EU (2022) ⁽⁴⁵⁾

*This reduction is linked to a number of devices being decommissioned at the end of the testing period. Several multi-devices pilot farms with larger capacity are expected to be deployed in the short-term pending financial closure of the projects (expected in 2023-2024). While the technology is ready to grow (according to the JRC report), main challenges are related to the lack of visibility and funding of the first pilot and commercial farms by EU Member States. To address this, the Commission substantially increased its support to ocean energy in Horizon Europe 2023-2024 work programme (for a total close to €100 million), included offshore renewable technologies (including wave and tidal energy) as key net zero technologies in the Net Zero Industry Act ([COM\(2023\)161 final](#), [SWD\(2023\)68 final](#)). The Communication planned for October 2023 to take stock of achievements of the 2020 EU offshore renewable energy strategy will address the measures needed to accelerate deployment and reach the indicative targets for ocean energy.

⁽⁴²⁾ https://blueindicators.ec.europa.eu/published-reports_en,
<https://blueindicators.ec.europa.eu/>

⁽⁴³⁾ https://blueindicators.ec.europa.eu/sites/default/files/2019_blue_economy_report_5.pdf

⁽⁴⁴⁾ [JRC Clean Energy Technology Observatory – Wind Energy in the EU \(2022\)](#)

⁽⁴⁵⁾ [JRC Clean Energy Technology Observatory – Wind Energy in the EU \(2022\)](#)

General objective 1: A European Green Deal
Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Installed capacity of EU offshore wind energy and ocean energy

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
Commission Report to the European Parliament and the Council on the implementation of the Maritime Spatial Planning Directive 2014/89/EU (PLAN/2021/12430)	Adoption by the Commission	Q1 2022	Adopted: COM(2022)185 final of 03/05/2022

Enforcement actions

Output	Indicator	Target	Latest known results
Adoption of national Maritime Spatial Plans	Number of infringement cases launched, moved or closed	2022	2 Letters of Formal Notice launched in May 2022 cycle.

Other important outputs

Output	Indicator	Target	Latest known results
Supporting development of sustainable blue economy under the sea basins strategies and in the outermost regions. Assistance mechanism.	Calls for tenders published	Q3 2022	Service Contract signed on 26 October 2022. Kick off meeting organised by CINEA with the contractor on 21 November 2022.
The EU Blue Economy report 2022	Report published	May 2022	Published in May 2022 during the European Maritime Day 2022 ⁽⁴⁶⁾
Blue Indicators IT Tool	New features in the IT tool to measure indirect employment; Regional analysis besides the regular maintenance of the tool.	Q4 2022	On track - exchanges with DIGIT and JRC to revamp the dashboard and fully embed it into the Blue Economy Observatory

⁽⁴⁶⁾ [The EU Blue Economy Report 2022](#)

Output	Indicator	Target	Latest known results
Supporting cross-border projects on maritime spatial planning in European sea basins	Kick-off of projects from the EMFAF WP 2021 call (call for tenders September 2021)	Q3 2022	Three project contracts signed in December 2022: <ul style="list-style-type: none"> - MSP-GREEN - Regions to boost National Maritime Spatial Planning (REGINA-MSP) - Reviewing and Evaluating the Monitoring and Assessment of Maritime Spatial Planning (ReMAP)
Innovative multi-use projects combining offshore renewable energy with other activities and/or with nature protection in the Atlantic Ocean	Kick-off of projects from the EMFAF WP 2021 call (call for tenders September 2021)	Q3 2022	Two project contracts signed in June 2022: <ul style="list-style-type: none"> - FLOating Radar (FLORA) - Innovative multi-use prototype combining offshore renewable energy and aquaculture in the Atlantic Basin (AquaWind)
Setting up a Community of Practice in the North and Baltic Sea	Deliverable on the maritime spatial planning project from the EMFAF work programme 2020 call	Q4 2022	The project has started, the Community of Practice in the North and Baltic Sea has been set up. In addition, in November 2022, a Community of Practice on MSP was also set up in the Mediterranean.

Specific objective 2: A sustainable blue economy generating sustainable economic development, jobs and prosperity by 2024

Related to spending programmes: European Maritime and Fisheries Fund for 2014-2020 and European Maritime, Fisheries and Aquaculture Fund for 2021-2027

Result indicator: Proportion of proposed legislative revisions that include burden reduction measures

Explanation: The indicator measures how the Commission upholds its commitment to ensure that proposals for legislative revisions incorporate burden reduction measures, in the broader context of REFIT programme and One-In, One-Out approach. The indicator shows how many proposed legislative revisions out of the total, for each relevant specific objective, include measures that concretely reduce burden.

Source of data: DG MARE

Baseline	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
N/A	Positive trend	Positive trend	Not applicable ⁽¹⁾

⁽¹⁾Among the 13 legislative proposals from DG MARE that were adopted by the Commission in 2022, there was no legislative revision:

- 4 proposals for a regulation under the ordinary legislative procedure: 3 transpositions of Regional Fisheries Management Organisations-related measures, and 1 amendment to the EMFF.
- 9 proposals for a Council regulation: 3 on the setting of and 4 amending fishing opportunities, 1 related to the allocation of fishing opportunities under Sustainable Fisheries Partnership Agreements and 1 amending rules for autonomous Union tariff quotas for certain fishery products.

General objective 4: A Stronger Europe in the World

Impact indicator: The European Union’s voice counts in the world according to its citizens

Explanation: This indicator shows the percentage of EU citizens that tend to agree that the EU’s voice counts in the world

Source of the data: Standard Eurobarometer 95 (Printemps 2021)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2021)
71% (EU27)	Increase	Increase	72% (EU27)

General objective 4: A Stronger Europe in the World

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programmes:
Regional Fisheries Management Organisations*

Result indicator: Sustainable management of the main regulated tuna and tuna-like species fished by the EU fleet under the purview of Regional Fisheries Management Organisations (RFMOs) of which the EU is a Member

Explanation: This indicator measures to what extent the main tuna and tuna-like regulated species managed by RFMOs fished by the EU fleet are fished at sustainable levels ($F_{curr}/F_{msy} \leq 1$)⁽⁴⁷⁾. The species concerned are those stocks fished by the EU fleet and for which the RFMOs scientific bodies have provided scientific advice available.

Source of the data: Annual stock situation in scientific reports of RFMOs concerned. The data on results will be assessed qualitatively by the Commission (DG MARE), which could include indicators on the EU's implementation of SDG 14 on life below water.

Baseline (end 2019) Source: RFMO reports	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
17 out of 20 stocks ⁽⁴⁸⁾	17 out of 20 stocks but good progress made for at least one additional stock	18 out of 20 stocks but good progress made for the other two remaining stocks	17 out of 20 stocks but good progress was made in 2022 for bigeye tuna in the Atlantic, which is on good track to sustainability.

⁽⁴⁷⁾ A stock is considered subject to overfishing if the ratio of F_{curr}/F_{MSY} is greater than 1. F_{curr} : current fishing rate/mortality. F_{MSY} : the rate of fishing that produces the maximum sustainable yield (MSY).

⁽⁴⁸⁾ 20 tuna and tuna-like stocks targeted by the EU fleet: Albacore (North Atlantic, South Atlantic); bigeye (Atlantic, Eastern Pacific, Western Pacific, Indian Ocean); bluefin (East Atlantic); skipjack (Atlantic, Eastern Pacific, Western Pacific, Indian Ocean); swordfish (Atlantic, Mediterranean, Eastern Pacific, Western Pacific, Indian Ocean); yellowfin (Atlantic, Eastern Pacific, Western Pacific, Indian Ocean). See the relevant RFMOs managing those species at: <http://iccat.int/en/>; <http://iotc.org/>; <https://www.wcpfc.int/>; <http://iattc.org/>

General objective 4: A Stronger Europe in the World

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programme:
Regional Fisheries Management Organisations*

Result indicator: Sustainable management of the main regulated tuna and tuna-like species fished by the EU fleet under the purview of Regional Fisheries Management Organisations (RFMOs) of which the EU is a Member

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
 Key initiative from Commission work programme 2022: Setting the course for a sustainable blue planet - Joint Communication on the EU's International Ocean Governance agenda (MARE/EEAS, PLAN/2021/11284)	Adoption by the Commission	Q2 2022	Adopted: JOIN(2022)28 final and SWD(2022)174 final (synopsis of consultation activities) of 24/06/2022
EU accession to the North Pacific Fisheries Commission (NPFC)	Ratification by the Council subject to consent by the Parliament	Q1 2022	The EU acceded to the Convention on the Conservation and Management of High Seas Fisheries Resources in the North Pacific Ocean on 21 February 2022. The accession took effect on 23 March 2022, in accordance with Article 25(3) of the Convention

Other important outputs

Output	Indicator	Target	Latest known results
Regional Ocean Forum	2nd conference and preparatory meetings co-hosted with partners in the Western Indian Ocean region	2022-2023	EMFAF grant has been allocated for activities, including arranging Marine Regions Forum in the Western Indian Ocean region in Q3-Q4 2023
BBNJ ⁽⁴⁹⁾	EU takes a leading role at the 4 th and 5 th meetings of the Intergovernmental Conference (IGC) and in the inter-sessional period	March 2022	The EU took a leading role at the 4 th and 5 th meetings of the IGC and inter-sessionally.
	Launch of a High Ambition Coalition	2022	Launched in February 2022 at the One Ocean Summit ⁽⁵⁰⁾ , comprising 50 countries

⁽⁴⁹⁾ [Intergovernmental Conference on an internationally legally binding instrument under the United Nations Convention on the Law of the Sea on the conservation and sustainable use of marine biological diversity of areas beyond national jurisdiction \(BBNJ\)](#)

⁽⁵⁰⁾ [One Ocean Summit \(europa.eu\)](#)

Output	Indicator	Target	Latest known results
Implementation of the support for the FAO global capacity development umbrella programme on the Port States Measures Agreement	Number of third countries that received support	Number to be determined early 2022 (cumulative total at end 2022)	Support is provided to several countries for strengthening their legal, technical and operational capacities to implement the Port States Measures Agreement 5 countries for direct assistance and 75 for indirect assistance
Our Ocean Conference 2022 – commitments	Adoption by the Commission and endorsement by Council	2022	The 7 th Our Ocean Conference took place on 13-14 April 2022 (Palau) ⁽⁵¹⁾ . The EU presented a list of 42 commitments worth EUR 1 billion, contributing to the success of the conference.
UN Ocean Conference commitments	Adoption by the Commission and endorsement by Council	2022	52 commitments endorsed by the Council on 3 June 2022 and submitted to the UN, before the UN Ocean Conference, worth €7 billion.
Study on the costs of sound ocean governance	Study published	2022	The final report submitted by the contractor was approved in December 2022. The study was published in January 2023.
Implementing the EU's Arctic Policy	Progress towards key actions identified in the Joint Communication, e.g. the opening of a Commission Office in Nuuk, Greenland (expected by late 2022).	2022 and beyond	The EU Arctic policy is progressively implemented Commission office in Nuuk to open in the first semester 2023
	The EU plays a constructive role in moving forward with the implementation of the Agreement to prevent Unregulated High Seas Fisheries in the Central Arctic Ocean	2022 and beyond	The first physical Conference of the Parties meeting took place successfully in November 2022.
EU Arctic Forum and Indigenous Peoples' Dialogue	Conference takes place in Nuuk, Greenland	2022	Took place on 8-9 February 2023.
5 th and 6 th editions of International Maritime Spatial Planning Forum	Workshops to be organised	5 th edition: Q2 2022	After two years of pandemic disruption, it was decided to hold only the 5 th edition, back to back with the conference on 21 November 2022
3 rd International Maritime Spatial Planning Conference; jointly organised	Conference takes place	2022	The Conference took place on 22-23 November 2022 in Barcelona

⁽⁵¹⁾ [Home - Our Ocean 2022](#)

Output	Indicator	Target	Latest known results
between DG MARE and Intergovernmental Oceanographic Commission of UNESCO			
Setting-up of an EU-Africa Strategic Group for policy cooperation and dialogue on international ocean governance	Group established	1 st semester of 2022	Call launched by CINEA. The grant was awarded to the Africa-Europe Foundation for the establishment and management of an EU-Africa Ocean Strategic Group. Consultations are ongoing on the list of potential members. Inception meeting planned in February 2023
Africa Blue Invest event (Seychelles)	Event takes place	March 2022	Event took place on 7-8 September 2022 ⁽⁵²⁾ (postponed because of the COVID-19 pandemic)
Joint Implementation of Ocean Partnerships with China and Canada	State of implementation Organisation of partnership forum	2022	The first Ocean Partnership Forum with Canada took place in October 2022. The Forum with China was postponed again because of the COVID-19 restrictions.
Web site, protocols for mutual data access, digital maps in the framework of collaboration with Chinese National Marine Data and Information Service (NMDIS)	Handover of deliverables	Q2 2022	Project finalised in Q4 2022 and all deliverables in place

⁽⁵²⁾ [BlueInvest Africa 2022 \(europa.eu\)](https://europa.eu)

General objective 4: A Stronger Europe in the World

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programmes:
Regional Fisheries Management Organisations*

Result indicator: Conservation measures based on scientific advice adopted for the main regulated species fished by the EU fleet under the purview of Regional Fisheries Management Organisations (RFMOs) of which the EU is a Member

Explanation: The stance of the EU in international organisations dealing with fisheries management, in particular RFMOs, is based on the best available scientific advice in order to ensure that fishery resources are managed in accordance with the objectives laid down in Article 2 of Regulation (EU) No 1380/2013 on the Common Fisheries Policy. The species concerned by the result indicators are those stocks fished by the EU fleet and for which the RFMOs scientific bodies have provided scientific advice.

Source of the data: Commission, DG MARE, based on RFMO reports⁽⁵³⁾.

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
57 out of the 65 (or 88%) conservation measures adopted by RFMOs in their annual meetings are in line with the best available scientific advice.	90%	95%	97% 40 out of the 41 conservations measures adopted by RFMOs in 2022 were in line with scientific advice.

⁽⁵³⁾ RFMOs which manage highly-migratory species, mainly tuna: <http://iccat.int/en/>, <http://iotc.org/>, <https://www.wcpfc.int/>, <http://iattc.org/>, <https://www.ccsbt.org/en>
RFMOs which manage straddling fish stocks: <http://neafc.org/>, <http://nafo.int/>, <http://www.nasco.int/>, <http://www.seafo.org/>, <https://siofa.org/>, <https://www.sprfmo.int/>, <http://www.ccamlr.org/>, <http://www.gfcm.org/gfcm/en>

General objective 4: A Stronger Europe in the World
Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programme:
Regional Fisheries Management Organisations*

Result indicator: Conservation measures based on scientific advice adopted for the main regulated species fished by the EU fleet under the purview of Regional Fisheries Management Organisations (RFMOs) of which the EU is a Member

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
<p>Transposition of RFMO rules into EU law – proposals for a Regulation of the European Parliament and of the Council:</p> <ul style="list-style-type: none"> ○ establishing a multiannual management plan for bluefin tuna in the eastern Atlantic and the Mediterranean, amending Regulations (EC) No 1936/2001, (EU) 2017/2107, and (EU) 2019/833 and repealing Regulation (EU) 2016/1627 	Adoption by the European Parliament and by the Council	2022	<ul style="list-style-type: none"> ○ No progress during French and Czech Presidencies. ○ Moved to Q2 2023
<ul style="list-style-type: none"> ○ establishing an electronic catch documentation programme for bluefin tuna repealing Regulation (EU) No 640/2010 		The proposal contains cross-references to the multi-annual management plan for bluefin tuna. Progress on this file is subject to progress on the multiannual management plan for bluefin tuna.	No progress during French and Czech Presidencies. Moved to Q2 2023
<ul style="list-style-type: none"> ○ laying down management, conservation and control measures applicable in the Indian Ocean Tuna Commission Area of Competence, amending Council Regulations (EC) No 1936/2001, (EC) No 1984/2003 and (EC) No 520/2007 			Adopted: Regulation (EU) 2022/2343 of the European Parliament and of the Council of 23 November 2022 laying down management, conservation and control measures applicable in the Indian Ocean Tuna Commission (IOTC) Area of Competence, amending Council Regulations (EC) No 1936/2001, (EC) No 1984/2003 and (EC) No 520/2007

Output	Indicator	Target	Latest known results
<ul style="list-style-type: none"> ○ laying down conservation and management measures applicable in the Western and Central Pacific Fisheries Convention Area and amending Council Regulation (EC) No 520/2007 			Adopted: Regulation (EU) 2022/2056 of the European Parliament and of the Council of 19 October 2022 laying down conservation and management measures applicable in the Western and Central Pacific Fisheries Convention Area and amending Council Regulation (EC) No 520/2007
<ul style="list-style-type: none"> ○ laying down conservation and management measures for the Conservation of the Southern Bluefin Tuna 			Adoption following technical trilogues in Q1 2023.
<ul style="list-style-type: none"> ○ Amendment to NAFO Regulation (EU) 2019/833 (COM(2022)51 final of 16/02/2022) 			Adopted: Regulation (EU) 2022/2037 of the European Parliament and of the Council of 19 October 2022 amending Regulation (EU) 2019/833 laying down conservation and enforcement measures applicable in the Regulatory Area of the Northwest Atlantic Fisheries Organisation
<ul style="list-style-type: none"> ○ Amendment to ICCAT Regulation 2017/2107 and Bluefin tuna proposal (COM(2022)171 final of 21/04/2022) 			The amendment relies on two other ICCAT proposals above. Moved to Q2 2023
Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on restrictions to the access to Union waters (COM(2021)356 final of 05/07/2021)	Adoption by the European Parliament and by the Council	2022	Adopted: Regulation (EU) 2022/2495 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 1380/2013 as regards restrictions to the access to Union waters

Output	Indicator	Target	Latest known results
Proposal for a Regulation of the European Parliament and of the Council regarding the introduction of the electronic reporting system in the North-East Atlantic Fisheries Commission (NEAFC) (PLAN/2020/7568)	Adoption by the Commission	Q2 2022	Moved to Q2 2023
Transposition of conservation and control measures adopted by the following RFMOs:	Adoption by the Commission		
○ ICCAT Regulation 2107 amendment (PLAN/2021/10410)		Q1 2022	Adopted: COM(2022)171 final of 21/04/2022 (see above)
○ NAFO Regulation amendment (PLAN/2021/12674)		Q2 2022	Adopted: COM(2022)51 final of 16/02/2022 (see above)
○ Southern Indian Ocean Fisheries Commission (SIOFA) (PLAN/2020/9697)		Q3 2022	Adopted: COM(2022)563 final of 04/11/2022
○ South East Atlantic Fisheries Organisation (SEAFO) (PLAN/2021/12669)		Q4 2022	Moved to Q2 2023
○ NAFO – Commission Delegated Regulation (PLAN/2021/12629)		Q1 2022	Adopted: C(2022)1055 final of 04/03/2022
○ ICCAT – Commission Delegated Regulation (PLAN/2021/13169 and PLAN/2021/12782)		Q2 2022	PLAN/2021/13169 adopted: C(2022)1489 final of 15/03/2022 PLAN/2021/12782: moved to Q1 2023
Proposal for a Council Decision authorising Poland to ratify, in the interest of the EU, the amendment to the Bering Sea Convention (PLAN/2022/710)	Adoption by the Commission	New	Adopted: COM(2022)263 final of 08/06/2022. European Parliament gave consent on 15/02/2023 and Council to adopt in Q1 2023.

Enforcement actions

Output	Indicator	Target	Latest known results
Appropriate control system of Member States in relation to Bluefin Tuna farming	Number of infringement cases launched, moved or closed	2022	1 Letter of Formal Notice launched in the February cycle 1 infringement closed in the July cycle

External communication actions

Output	Indicator	Target	Latest known results
Prepare and launch a new podcast series in cooperation with Euronews	Average number of listeners per episode	5,000	7,500

General objective 4: A Stronger Europe in the World

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Fighting illegal, unreported and unregulated (IUU) fishing measured by the number of non-EU States that the Commission has engaged in a dialogue with and the number of countries having addressed their deficiencies.

Explanation: This indicator measures the number of non-EU countries with whom the EU has conducted a formal dialogue and the number of countries that have successfully addressed identified deficiencies⁽⁵⁴⁾.

Source of the data: Commission (DG MARE)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
Number of countries that the Commission has conducted an IUU dialogue with: 65 (cumulative figure for 2012-2019)	68	70	67

General objective 4: A Stronger Europe in the World

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Fighting illegal, unreported and unregulated (IUU) fishing measured by the number of non-EU Member States that the Commission has engaged in a dialogue with and the number of countries having addressed their deficiencies

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
Commission Decisions on pre-identification of a third country as a non-cooperating third country in fighting IUU fishing	Adoption by the Commission	2022	None
Revocations of pre-identifications		2022	None
Commission Decisions on identification of a third country as a non-cooperating third country in fighting IUU fishing		2022	Adopted: C/2023/11 of 05/01/2023 – Cameroon

⁽⁵⁴⁾ The constraints affecting this indicator relate to international relations, and in this particular case, the domestic political situation of the countries concerned and their administrative capacities to implement reforms needed. Achieving the target will also depend on the countries' willingness to take the necessary steps and implement reforms at national level.

Output	Indicator	Target	Latest known results
Revocations of identifications		2022	None
Proposals for Council Implementing Decisions amending Implementing Decision 2014/170/EU, establishing a list of non-cooperating third countries in fighting illegal, unreported and unregulated fishing		2022	Adopted: COM/2023/4 final of 05/01/2023 – Cameroon
Commission Implementing Regulation on the EU list of vessels engaged in IUU fishing (update of list) (PLAN/2021/12580)		Q2 2022	Adopted: C(2022)4675 final of 08/07/2022

General objective 4: A Stronger Europe in the World

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programmes:
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

Result indicator: Control of imports of fisheries products in the EU measured by the number of refusals of catch certificates for imports by Member States

Explanation: One of the main objectives of the fight against illegal, unreported and unregulated (IUU) fishing is to ensure the legality of imported fishery products and landings by fishing vessels. The control of imports is the best way to reach that objective⁽⁵⁵⁾.

Source of the data:

- Member States' reporting on their refusals of imports into the EU, and
- Commission (DG MARE)

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
Number of refusals of catch certificates allowing for imports that have been reported by Member States to the Commission ⁽⁵⁶⁾ : 16 Source: reports from Member States	24	32	32

⁽⁵⁵⁾ The IUU Regulation ([Council Regulation \(EC\) No 1005/2008 of 29 September 2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing](#)) establishes a system of import controls of fisheries products for IUU related issues based on EU criteria for verifications. DG MARE provides guidance and information on cases of risk and discusses with Member States on the harmonized implementation of import controls. Member States are tasked with the control of imports and refusals and report to DG MARE on the latter. In order to support Member States in their control tasks, the Commission develops an EU-wide IT system for the management of the information required under the Catch Certification Scheme.

⁽⁵⁶⁾ This number depends on the effectiveness of implementation by the Member States, as well as actual attempts by operators to import illegal products into the EU. Member States are responsible to control imports of fishery products into the EU and report to the Commission (DG MARE).

General objective 4: A Stronger Europe in the World
Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programmes:
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Control of imports of fisheries products in the EU measured by the number of catch certificates import refusals by Member States

Main outputs in 2022:

Other important outputs

Output	Indicator	Target	Latest known results
Modernisation of the IUU catch certification system (CATCH 1.0) as part of DG SANTE TRACES system	List of amended functionalities in CATCH environment	2022	Legal basis still under ordinary legislative procedure (see above: Proposal on the revision of the Fisheries Control System)
	List of modifications in CATCH environment following adoption of legal basis for its compulsory use (Proposal on the revision of the Fisheries Control System)		

General objective 4: A Stronger Europe in the World

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programmes:
Sustainable Fisheries Partnership Agreements*

Result indicator: Number of sustainable fisheries partnership agreements (SFPAs) in force.

Explanation: The number of SFPAs in force is directly linked to the capacity of the EU fishing fleet to conduct its fishing operations in non-EU waters in a highly regulated environment⁽⁵⁷⁾.

Source of the data: The new or renewed SFPAs and Protocols published in the Official Journal of the EU⁽⁵⁸⁾.

Baseline (end 2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
13 SFPAs in force ⁽⁵⁹⁾	15 SFPAs in force	16 SFPAs in force	13 SFPAs in force ⁽⁶⁰⁾

General objective 4: A Stronger Europe in the World

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024

*Related to spending programme(s):
Sustainable Fisheries Partnership Agreements*

Result indicator: Number of sustainable fisheries partnership agreements (SFPAs) in force

Main outputs in 2022:

New policy initiatives

Output	Indicator	Target	Latest known results
Proposals for negotiation mandates and/or for the signature and conclusion of a new SFPA/Protocol or the renewal of an existing SFPA/Protocol with the following third countries ⁽⁶¹⁾ :	Adoption by the Commission		

⁽⁵⁷⁾ The objective is to ensure as much as possible continuity between fishing grounds - in particular for the tuna fleet - through a network of SFPAs in force based on the following principles of the Common Fisheries Policy: sustainability, value for money, improved governance and consistency with other EU policies. Each year, on average 25% of the SFPA protocols expire. In order to ensure fishing continuity and maintain a network of SFPAs, new protocols must be negotiated and timely enter into force. Regarding the extension of the SFPA network, the capacity of the EU to engage into negotiations for new SFPAs, and to manage them, will depend on the guarantees obtained in terms of sustainability of the fishing stocks, and the availability of adequate financial and human resources.

⁽⁵⁸⁾ <https://eur-lex.europa.eu/oj/direct-access.html>

⁽⁵⁹⁾ Greenland, Morocco, Mauritania, Cabo Verde, Senegal, Gambia, Guinea-Bissau, Liberia, Ivory-Coast, São Tomé and Príncipe, Seychelles, Mauritius, and Cook Islands

⁽⁶⁰⁾ Cabo Verde, Cook Islands, Côte d'Ivoire, Gabon, The Gambia, Greenland, Guinea-Bissau, Mauritania, Mauritius, Morocco, Sao-Tome e Príncipe, Senegal and Seychelles

⁽⁶¹⁾ SFPAs and their associated protocols enter into force after concluding negotiations with the third country concerned.

Output	Indicator	Target	Latest known results
○ Angola – mandate (PLAN/2019/5338)		Q4 2022	Evaluation study ongoing Moved to Q2 2023
○ Equatorial Guinea – mandate (2016/MARE/068) and proposals (PLAN/2020/9474, 9475, 9476)		Q4 2022	On hold Moved to Q2 2023
○ EU-Seychelles Agreement on access to the waters of Mayotte (PLAN/2018/4897 and 4899)		Q1 2022	Adopted: COM(2022)576 and 577 final of 10/11/2022
○ Guinea – mandate (PLAN/2019/5069) and proposals (PLAN/2020/9741, 9763 and 9764)		Q4 2022	On hold Mandate moved to Q2 2023 Proposals moved to Q3 2023
○ Kenya (proposals: 2016/MARE/053, 054 and 055)		On hold	On hold Moved to Q4 2023
○ Kiribati (proposals: 2015/MARE/006, 007 and 008)		Q2 2022	Negotiations successfully completed in January 2023 Adoption planned for Q2 2023
○ Liberia – proposals (PLAN/2020/9477, 9479, 9480)		Q4 2022	On hold Moved to Q4 2023
○ Madagascar – proposals (PLAN/2017/1307, 1308 and 1309)		Q2 2022	Negotiations successfully completed in October 2022 Adoption planned for Q2 2023
○ Mauritius: extension (PLAN/2021/12783 and /12784) and proposals on new protocol 2022-2026 (PLAN/2020/9639, 9640 and 9642)		Q2 2022	Extension adopted: COM(2022)22 and 23 final of 25/01/2022 Proposals on new protocol: COM(2022)421, 422 and 423 of 16/09/2022
○ Morocco mandate (new SFPA) (PLAN/2021/12867) and proposals (PLAN/2021/12852, 12952, 12965)		Mandate: Q3 2022	Mandate and proposals: tbc
○ Mozambique (proposals: 2015/MARE/009, 010 and 011)		On hold	On hold Moved to Q4 2023

Evaluations and fitness checks			
Output	Indicator	Target	Latest known results
Evaluation Equatorial Guinea (SWD to be published together with mandate)	Staff Working Document published	Q4 2022	On hold
Evaluation Guinea (SWD to be published together with mandate)		Q4 2022	On hold
Evaluation Morocco (SWD to be published together with mandate)		Q3 2022	Moved to Q2 2023
Evaluation of the Sustainable Fisheries Partnership Agreements (PLAN/2020/9451)		Q1 2022	Moved to Q2 2023
Other important outputs			
Output	Indicator	Target	Latest known results
Commission Decisions regarding credits for the implementation of SFPAs (financing decisions)	Adoption by the Commission	2022	PLAN/2021/12465 adopted: C(2022)749 of 11/02/2022 PLAN/2022/1623 adopted: C(2022)8115 final of 16/11/2022 PLAN/2022/1624: adopted: C(2023)594 of 27/01/2023

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024	Related to spending programmes: Of international organisations, including Regional Fisheries Management Organisations		
Result indicator: Proportion of proposed legislative revisions that include burden reduction measures			
Explanation: The indicator measures how the Commission upholds its commitment to ensure that proposals for legislative revisions incorporate burden reduction measures, in the broader context of REFIT programme and One-In, One-Out approach. The indicator shows how many proposed legislative revisions out of the total, for each relevant specific objective, include measures that concretely reduce burden.			
Source of data: DG MARE			
Baseline	Interim Milestone (2022)	Target (2024)	Latest known results (2022)
N/A	Positive trend	Positive trend	Not applicable ^(*)
<p>^(*)Among the 13 legislative proposals from DG MARE that were adopted by the Commission in 2022, there was no legislative revision:</p> <ul style="list-style-type: none"> • 4 proposals for a regulation under the ordinary legislative procedure: 3 transpositions of Regional Fisheries Management Organisations-related measures, and 1 amendment to the EMFF. • 9 proposals for a Council regulation: 3 on the setting of and 4 amending fishing opportunities, 1 related to the allocation of fishing opportunities under Sustainable Fisheries Partnership Agreements and 1 amending rules for autonomous Union tariff quotas for certain fishery products. 			

ANNEX 3: Draft annual accounts and financial reports

AAR 2022 Version 3

Annex 3 Financial Reports - DG MARE - Financial Year 2022

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2022

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

Additional comments

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

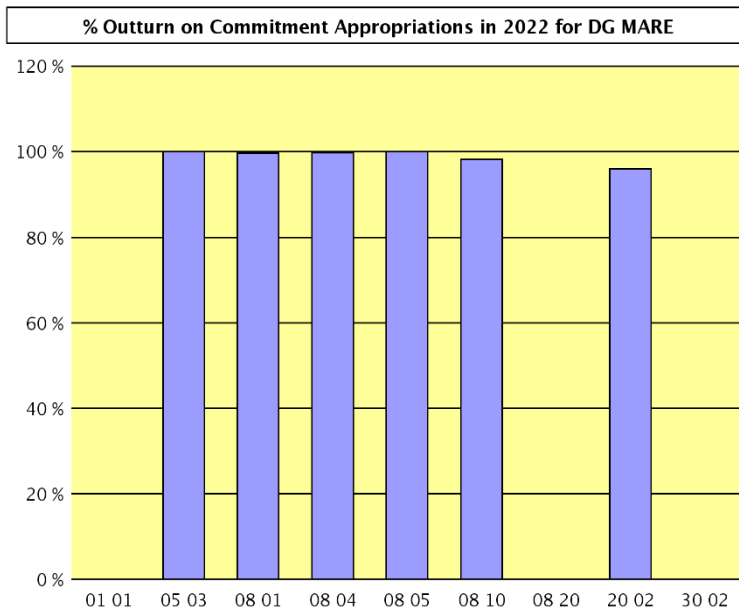
Refresh date : 27/03/2023

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2022 (in Mio €) for DG MARE					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.00	0.00	0.00 %
Total Title 01			0.00	0.00	0.00 %
Title 05 Regional Development and Cohesion					
05	05 03	Cohesion Fund (CF)	2.39	2.39	100.00 %
Total Title 05			2.39	2.39	100.00 %
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.90	0.90	99.61 %
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1,139.30	1,135.74	99.69 %
	08 05	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMO)	153.85	153.85	100.00 %
	08 10	Decentralised agencies	29.90	29.34	98.12 %
	08 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
Total Title 08			1,323.95	1,319.82	99.69 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.03	0.03	95.94 %
Total Title 20			0.03	0.03	95.94 %
Title 30 Reserves					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00 %
Total Title 30			0.00	0.00	0.00 %
Total Excluding NGEU			1,326.38	1,322.24	99.69 %
Total DG MARE			1,326.38	1,322.24	99.69 %

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

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Refresh date : 27/03/2023



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

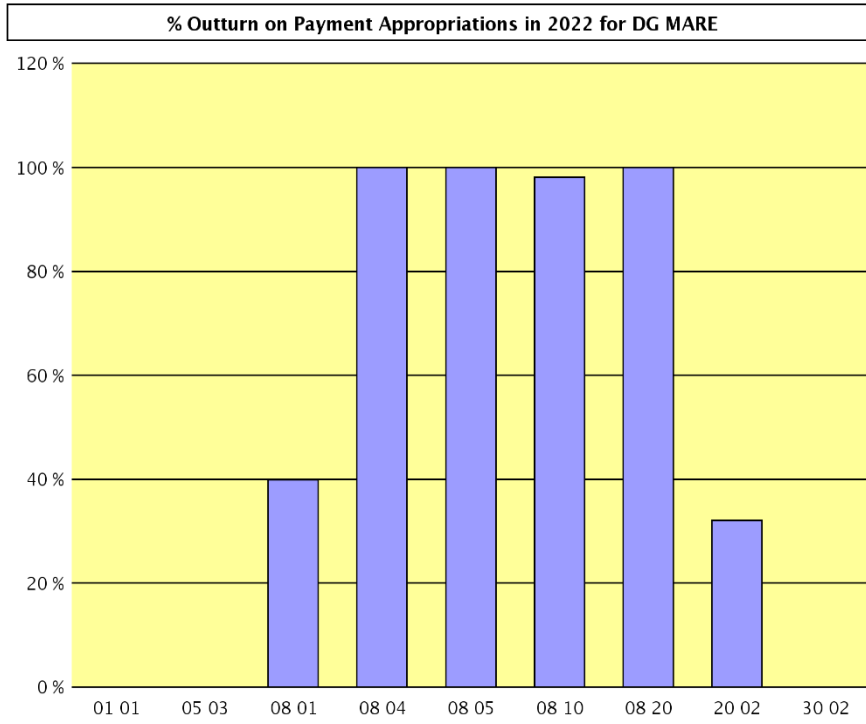
Refresh date : 27/03/2023

TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2022 (in Mio €) for DG MARE					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.00	0.00	0.00 %
Total Title 01			0.00	0.00	0.00%
Title 05 Regional Development and Cohesion					
05	05 03	Cohesion Fund (CF)	0.00	0.00	0.00 %
Total Title 05			0.00	0.00	0.00%
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	1.22	0.49	39.90 %
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	850.15	850.04	99.99 %
	08 05	Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO)	153.60	153.60	100.00 %
	08 10	Decentralised agencies	29.90	29.34	98.12 %
	08 20	Pilot projects, preparatory actions, prerogatives and other actions	0.86	0.86	100.00 %
Total Title 08			1,035.73	1,034.32	99.86%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.03	0.01	32.01 %
Total Title 20			0.03	0.01	32.01%
Title 30 Reserves					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00 %
Total Title 30			0.00	0.00	0.00%
Total Excluding NGEU			1,035.76	1,034.33	99.86%
Total DG MARE			1,035.76	1,034.33	99.86 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

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Refresh date : 27/03/2023



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 01			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 03	Cohesion Fund (CF)	2.39	0.00	2.39	100.00%	0.00	2.39	0.00
Total Title 05			2.39	0.00	2.39	100.00%	0.00	2.39	0.00

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.90	0.18	0.72	79.99%	0.00	0.72	0.32
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1,135.74	59.46	1,076.28	94.76%	1,948.36	3,024.64	2,773.04
	08 05	Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO)	153.85	140.00	13.84	9.00%	9.73	23.57	23.32
	08 10	Decentralised agencies	29.34	29.34	0.00	0.00%	0.00	0.00	0.00
	08 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	0.00	0.00	0.91
Total Title 08			1,319.82	228.98	1,090.84	82.65%	1,958.09	3,048.93	2,797.60
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
20	20 02	Other staff and expenditure relating to persons	0.03	0.01	0.02	66.80%	0.00	0.02	0.00
Total Title 20			0.03	0.01	0.02	66.80%	0.00	0.02	0.00

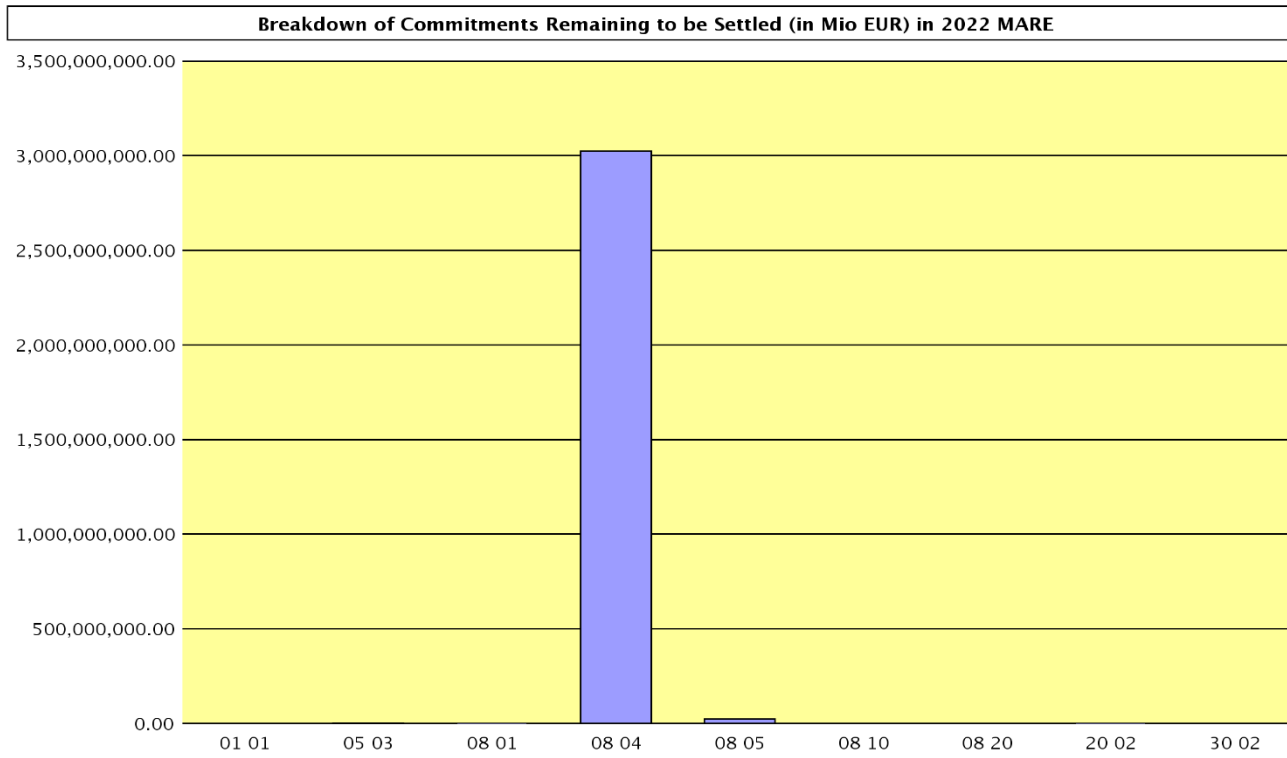
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Refresh date : 27/03/2023

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2022 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2021	Total of commitments to be settled at end of financial year 2022	Total of commitments to be settled at end of financial year 2021
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 30			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Excluding NGEU			1,322.24	228.99	1,093.25	82.68%	1,958.09	3,051.33	2,797.60
Total for DG MARE			1,322.24	228.99	1,093.25	82.68 %	1,958.09	3,051.33	2,797.60

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023



Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 4 : BALANCE SHEET for DG MARE

BALANCE SHEET	2022	2021
A.I. NON CURRENT ASSETS	285,305,603.76	284,633,995.92
A.I.1. Intangible Assets	473,016.48	106,636.51
A.I.5. Non-Current Pre-Financing	284,832,587.28	284,527,359.41
A.II. CURRENT ASSETS	184,257,226.09	127,782,407.86
A.II.2. Current Pre-Financing	93,887,427.18	45,517,411.83
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	90,369,798.91	82,264,996.03
ASSETS	469,562,829.85	412,416,403.78
P.II. CURRENT LIABILITIES	-360,104,245.96	-305,497,544.24
P.II.4. Current Payables	-251,210,640.76	-246,696,676.54
P.II.5. Current Accrued Charges & Defrd Income	-108,893,605.20	-58,800,867.70
LIABILITIES	-360,104,245.96	-305,497,544.24
NET ASSETS (ASSETS less LIABILITIES)	109,458,583.89	106,918,859.54

Non-allocated central (surplus)/deficit*	-6,450,148,303.82	-5,536,323,905.17
P.III.2. Accumulated Surplus/Deficit	6,340,689,719.93	5,429,405,045.63

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG MARE

STATEMENT OF FINANCIAL PERFORMANCE	2022	2021
II.1 REVENUES	-8,448,936.74	1,425,621.30
II.1.1. NON-EXCHANGE REVENUES	-10,205,986.84	-937,146.19
II.1.1.6. RECOVERY OF EXPENSES	-10,205,986.84	-937,146.19
II.1.2. EXCHANGE REVENUES	1,757,050.10	2,362,767.49
II.1.2.2. OTHER EXCHANGE REVENUE	1,757,050.10	2,362,767.49
II.2. EXPENSES	964,724,925.71	909,859,053.00
II.2. EXPENSES	964,724,925.71	909,859,053.00
II.2.10. OTHER EXPENSES	4,766,696.88	6,266,609.63
II.2.1. EXP IMPLM BY MEMBER STATES (SH)	754,710,430.60	709,586,419.17
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC	171,441,624.72	173,628,998.85
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES	29,164,699.15	20,437,332.64
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	4,806,624.36	3,154.56
II.2.6. STAFF AND PENSION COSTS	-165,150.00	-63,715.00
II.2.8. FINANCE COSTS		253.15
STATEMENT OF FINANCIAL PERFORMANCE	956,275,988.97	911,284,674.30



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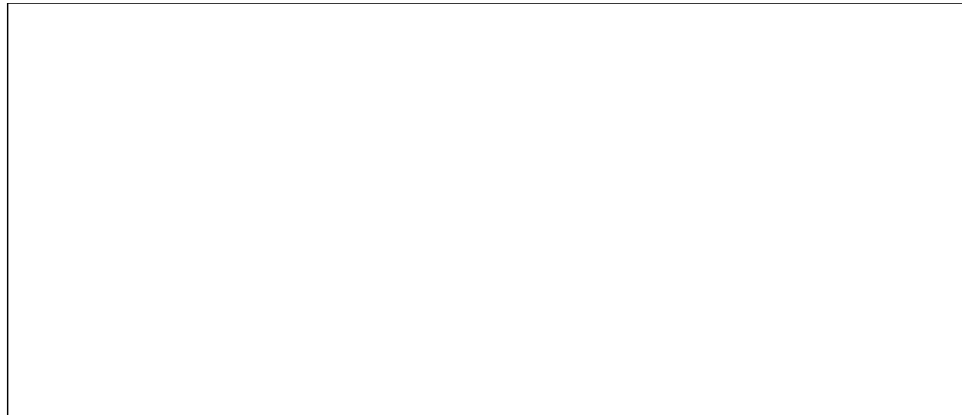
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Refresh date : 27/03/2023

TABLE 5bis : OFF BALANCE SHEET for DG MARE

OFF BALANCE	2022	2021
OB.1. Contingent Assets	325,000.00	325,000.00
GR for performance	325,000.00	325,000.00
GR for pre-financing	0.00	0.00
OB.2. Contingent Liabilities	0.00	0.00
OB.2.7. CL Legal cases OTHER	0.00	0.00
OB.3. Other Significant Disclosures	-7,227,544,322.72	-2,902,772,335.10
OB.3.2. Comm against app. not yet consumed	-2,691,227,011.72	-2,490,513,073.10
OB.3.3.1 Structural operations	-4,271,151,803.00	0.00
OB.3.3.3.Fisheries agreement	-265,165,508.00	-412,259,262.00
OB.4. Balancing Accounts	7,227,219,322.72	2,902,447,335.10
OB.4. Balancing Accounts	7,227,219,322.72	2,902,447,335.10
OFF BALANCE	0.00	0.00



It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

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Refresh date : 27/03/2023

TABLE 6: AVERAGE PAYMENT TIMES for DG MARE

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
17	1	1	100.00 %	6.00				0.00	0 %
27	1	1	100.00 %	14.00				0.00	0 %
28	1	1	100.00 %	13.00				0.00	0 %
30	471	465	98.73 %	10.65	6	1.27 %	42.83	5,652.96	0 %
45	1	1	100.00 %	9.00				0.00	0 %
60	145	144	99.31 %	25.25	1	0.69 %	74.00	119,719.09	0 %
87	1	1	100.00 %	10.00				0.00	0 %
89	1	1	100.00 %	22.00				0.00	0 %
90	20	20	100.00 %	35.45				0.00	0 %
92	1	1	100.00 %	21.00				0.00	0 %
180	77	77	100.00 %	27.43				0.00	0 %

Total Number of Payments	720	713	99.03 %		7	0.97 %		125,372.05	0 %
Average Net Payment Time	16.44			16.14			47.29		
Average Gross Payment Time	19.62			18.8			103.43		

Suspensions							
Average Report Approval Suspension Days	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	15	151	20.97 %	720	698,379,566.79	71.07 %	982,657,866.44

DG	GL Account	Description	Amount (Eur)

NB: Table 6 only contains payments relevant for the time statistics. Please consult its exact scope in the AAR Annex3 BO User Guide (https://myintracomm.ec.europa.eu/budgweb/EN/abac/dwh/Pages/its-030-10-20_documentation.aspx).

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2022 for DG MARE								
Chapter		Revenue and income recognized			Revenue and income cashed from			Outstanding balance
		Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total	
		1	2	3=1+2	4	5	6=4+5	
62	Natural resources and environment	79,686,102.97	145,340.91	79,831,443.88	76,326,405.97	145,340.91	76,471,746.88	3,359,697.00
66	Other contributions and refunds	691,826.01	0.00	691,826.01	691,826.01	0.00	691,826.01	0.00
67	Completion for outstanding recovery orders prior to 2021	0.00	272,246.97	272,246.97	0.00	0.00	0.00	272,246.97
Total DG MARE		80,377,928.98	417,587.88	80,795,516.86	77,018,231.98	145,340.91	77,163,572.89	3,631,943.97

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2022 for DG MARE

EX-ANTE CONTROLS	Irregularity	OLAF notified	Total undue payments recovered
NON ELIGIBLE IN COST CLAIMS	126,154.30		126,154.30
CREDIT NOTES	664,623.59		664,623.59
RECOVERY ORDERS ON PRE-FINANCING			
Sub-Total	790,777.89		790,777.89

EX-POST CONTROLS	Irregularity	OLAF notified	Total undue payments recovered
INCOME LINES IN INVOICES			
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	260,738.16	296,802.17	557,540.33
Sub-Total	260,738.16	296,802.17	557,540.33
GRAND TOTAL (EX-ANTE + EX-POST)	1,051,516.05	296,802.17	1,348,318.22

Table 8 covers the amounts (recoveries and deductions due to irregularities or fraud) registered in the accounting system of the Commission and does not include information stemming from the Member States' systems or other methods of corrections (de-commitments).

Refresh date : 27/03/2023

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2022 for DG MARE

	Number at 01/01/2022	Number at 31/12/2022	Evolution	Open Amount (Eur) at 01/01/2022	Open Amount (Eur) at 31/12/2022	Evolution
2006	1	1	0.00 %	112,483.00	112,483.00	0.00 %
2007	1	1	0.00 %	159,763.97	159,763.97	0.00 %
2021	3		-100.00 %	145,340.91		-100.00 %
2022		1			3,359,697.00	
	5	3	-40.00 %	417,587.88	3,631,943.97	769.74 %

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 10 : Recovery Order Waivers >= 60 000 € in 2022 for DG MARE

Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
--------------------	-----------------------	--------------------------	------------------	---------------------	----------

Total DG MARE	
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Number of RO waivers	
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There are no waivers below 60 000 €

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Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 11 : Negotiated Procedures in 2022 for DG MARE

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Total		

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 12 : Summary of Procedures in 2022 for DG MARE

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure middle value contract (Annex 1 - 14.2)	2	277,000.00
Open procedure (FR 164 (1)(a))	2	15,292,000.00
Total	4	15,569,000.00

Additional Comments:

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 13 : BUILDING CONTRACTS in 2022 for DG MARE

Legal Base	Procedure subject	Contract Number	Contractor Name	Contract Subject	Contracted Amount (€)

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 14 : CONTRACTS DECLARED SECRET in 2022 for DG MARE

Legal Base	LC Date	Contract Number	Contract Subject	Contracted Amount (€)

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 15 : FPA duration exceeds 4 years - DG MARE

FPA Local Key (Root)	FPA In Force From Date	FPA Expiry Date	FPA Duration	Duration in Days	FPA Local Identifier	FPA User Reference	FPA Version Type	FPA Status Desc	FPA Type of Change
SI2.3288	14/10/2022	31/12/2026		1,539	FRAMEWORK PARTNERSHIP AGREEMENT BETWEEN DG MARE AND ICES - 2023-2026 - PROJECT MARE/2023/ICES	FRAMEWORK PARTNERSHIP AGREEMENT BETWEEN DG MARE AND ICES - 2023-2026 - PROJECT MARE/2023/ICES	CURRENT	In Force	New Framework Partnership Agreement
SI2.3357	14/12/2022	31/12/2026		1,478	MEDAC - MEDITERRANEAN SEA ADVISORY COUNCIL- LUMP SUM - OPERATING GRANT - 01/01/2023-31/12/2026(YEAR 15)	MEDAC - MEDITERRANEAN SEA ADVISORY COUNCIL- LUMP SUM - OPERATING GRANT - 01/01/2023-31/12/2026 (YEAR 15)	CURRENT	In Force	New Framework Partnership Agreement
SI2.3366	22/12/2022	31/12/2026		1,470	BLSAC - BLACK SEA ADVISORY COUNCIL FRAMEWORK PARTNERSHIP AGREEMENT - 01/01/2023-31/12/2026	BLSAC - BLACK SEA ADVISORY COUNCIL FRAMEWORK PARTNERSHIP AGREEMENT - 01/01/2023-31/12/2026	CURRENT	In Force	New Framework Partnership Agreement
3									

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

TABLE 16 : Commitments co-delegation type 3 in 2022 for DG MARE

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 27/03/2023

ANNEX 4: Financial scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2022, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes)⁽⁶²⁾:

- Commitment Appropriations (CA) Implementation
- CA Forecast Implementation
- Payment Appropriations (PA) Implementation
- PA Forecast Implementation
- Global Commitment Absorption
- Timely Payments
- Timely Decommitments
- Invoice Registration Time
- Accounting Data Quality
- Management Data Quality

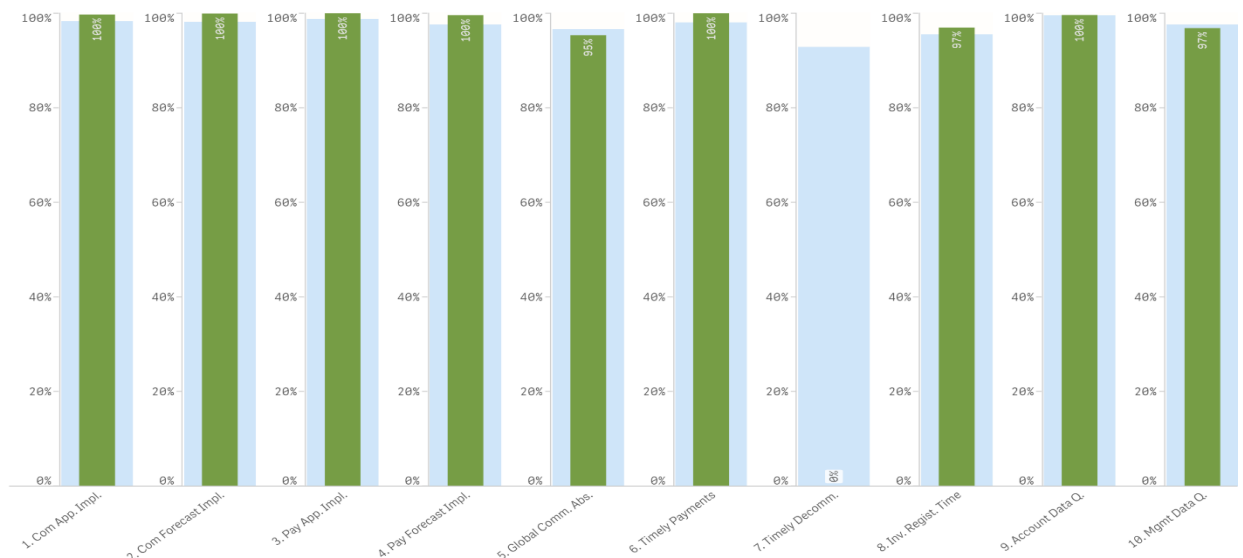
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

The Commission services are invited to provide commentary for each indicator's result in the dedicated comment section below the indicators scores as this can help the reader to understand the Commission's service context. In cases when the indicator's value achieves 80% or less of the target, the comment becomes mandatory.

The detailed definitions of the indicators are available on the internal DG BUDG site (BudgPedia) and managed by unit BUDG.C5 Financial Reporting.

MARE Indicator Scores for 2022 12



For each indicator the light blue bar denotes the EC Score.

⁽⁶²⁾ If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as “-“) in this Annex.

Indicator	Objective	Comment ⁽⁶³⁾	MARE Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	98%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		100%	98%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year		100%	98%
5. Global Commitment Absorption ⁽⁶⁴⁾	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		95%	97%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	DG MARE closely monitors the efficient processing of payments to ensure that they are made within the legal deadlines.	100%	98%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for DG MARE in 2022 due to the lack of underlying transactions recorded by DG MARE in 2022.	-	93%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		97%	95%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts		100%	100%
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		97%	98%

⁽⁶³⁾ An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators the comment is mandatory only if the score is equal or below the target of 80%.

⁽⁶⁴⁾ Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

ANNEX 5: Materiality criteria

Shared management

Assessment of management and control systems in the Member States for the programming period 2014-2020

➤ **The assessment of each operational programme is based on the following elements:**

1. The first element is the **assessment of the effectiveness of management and control systems** carried out by the audit directorate based on all information available (i.e. opinion issued by the audit authority on the management and control systems, total error rate, results of national systems audits, results of Commission audit work and/or the European Court of Auditors, elements received from operational managers in their regular contacts with programme authorities).
2. The second element is the **assessment of legality and regularity of expenditure**, as reflected in the residual total error rate reported by the audit authorities in their Annual Control Reports (ACR). The residual total error rate is the best indicator of the corrective capacity of the programme's management and control system and represents the remaining risk present in the amounts certified in the accounts taking into account the already applied financial corrections.

The Directorate General assesses the reliability of the total error rate and the residual total error rate reported in two stages:

- Total Error Rates and Residual Total Error Rates for the accounting year 2020-2021 are confirmed, taking into account all available information and audit results assessed through desk review and, where necessary and conclusions are already available, risk-based on the spot compliance audits carried out in 2022. According to the 2014-2020 legal framework, the Commission can in subsequent years (during the documents retention period) continue to carry out on the spot audits to address specific risks or programmes.
- In relation to the Total Error Rates and Residual Total Error Rates for the accounting year 2021-2022 communicated by the audit authorities at the latest by 1 March 2023, a first preliminary consistency review is carried out to identify potential inconsistencies or clerical mistakes. The resulting adjusted total error rates and residual total error rates are disclosed in Annex 7 of the AAR for information purposes and to identify the need to issue additional reservations. If no error rates are reported by the audit authorities or they are not considered reliable at the date of signature of the AAR, flat rates are used.

➤ **Materiality criteria and reservations**

The Directorate General assesses **each operational programme** in order to identify the need for reservations and corrective measures to be applied. Operational programmes with management and control systems in common can be grouped for the purpose of this assessment.

At operational programme level, reservations or partial reservations (at sub-programme level) are made in case of significant weaknesses in the Member States' management and control systems leading to a material risk to the EU budget. In practice, this means that reservations or partial reservations are made for programmes included in the categories 'limited assurance with medium risk' and 'limited assurance with high risk' (see below).

As a general rule, a programme will be put under reservation if at least one of the following conditions applies, based on the 2021-2022 assurance packages received in February and at the latest by 1 March 2023:

- a total error rate above 10%;
- deficiencies in key elements of the systems, which could result in/lead to irregularities above 10% and for which no adequate corrective measures to remedy the deficiencies have yet been implemented;
- a residual total error rate above 2%;
- material issues concerning the completeness, accuracy and veracity of the accounts.

Exceptions, if any, are clearly reported and explained in the body of the AAR. In some cases, reservations may be made at sub-programme level (priority axis or implementing bodies) when the systemic deficiencies only affect a specific component of the management and control system, not used for the other activities under the same programme.

In case there is no financial impact for the reporting year (e.g. no expenditure paid) for a programme under reservation, a non-quantified reservation is made.

In addition, reputational reservations are made for deficiencies of a qualitative nature (e.g. significant systemic deficiencies or major control failures) which have a significant impact on the reputation of the Commission.

The operational programmes are classified in the following categories:

- **Operational programmes not in reservation:**
 - **Reasonable assurance** means that there is no material deficiency affecting key elements of the systems (only minor improvements may be needed in some cases) and there are no material issues concerning either conformity of expenditure (residual total error rate < 2%) or the accounts;
 - **Reasonable assurance with low risk** of irregularities covers programmes with the existence of some deficiencies in key elements of the systems without material

impact on the EU Budget; and where there are no material issues with either the legality and regularity of the expenditure (residual total error rate < 2%) or the accounts;

- **Limited assurance with medium risk** of irregularities covers programmes with deficiencies in key elements of the systems with no material risk for the EU budget (e.g. programme with a total error rate between 5% and 10% and where adequate financial corrections have been implemented);
- **Operational programmes in reservation:**
 - **Limited assurance with medium risk** of irregularities covers:
 - programmes with deficiencies in key elements of the systems with a material risk for the EU budget (e.g. programme with a total error rate between 5% and 10% and where no adequate financial corrections have been implemented yet); and/or
 - programmes with material legality and regularity issues and insufficient financial corrections implemented ("residual total error rate" remains above 2%); and/or
 - programmes with material issues concerning the completeness, accuracy and veracity of the accounts.
 - **Limited assurance with high risk** of irregularities covers:
 - programmes with widespread deficiencies in key elements of the systems with a material risk for the EU budget (e.g. programme with a total error rate above 10% and no adequate corrective measures to remedy the deficiencies have yet been implemented); and/or
 - programmes with widespread material legality and regularity issues and insufficient financial corrections implemented ("residual total error rate" remains above 2%); and/or
 - programmes with widespread material issues concerning the completeness, accuracy and veracity of the accounts.

For the calculation of the amounts impacted by a reservation, the residual total error rate for the 2021-2022 accounts is applied to the 2022 relevant expenditure of the operational programmes concerned.

Where there is no financial impact for the reporting year in question (e.g. no expenditure paid) for a programme under reservation, a non-quantified reservation is made. In addition, reputational reservations are made for issues that could have a significant impact on the reputation of the Commission.

Since 2019⁽⁶⁵⁾, a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2%

⁽⁶⁵⁾ Agreement of the Corporate Management Board of 30/4/2019

materiality threshold are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed.

The implementation of this 'de minimis' threshold applies at the level of the annual activity report reservations, i.e. not at all affecting the detailed reservations at the level of the Operational Programme(s). Given the amounts involved, this threshold has no effect on the annual activity report reservations of DG MARE for 2022.

➤ **Estimation of the amounts at risk at payment and at closure**

The risk "at payment" is calculated by applying the weighted residual total error rate of the accounting year 2020-2021 as confirmed by the Commission services⁽⁶⁶⁾ to the "relevant expenditure" of the reporting year⁽⁶⁷⁾.

The amount at risk "at closure" indicates the remaining risk to the 2022 relevant expenditure once the necessary financial corrections have been applied to bring the total residual error rates for all OPs down to 2%. MARE is able to identify for which OPs additional financial corrections are required. These estimated future corrections - if any - are deducted from the amount at risk at payment.

Other expenditure areas

As regards legality and regularity of the transactions that fall under SFPAs, indirect and direct management, the standard quantitative materiality threshold of 2% of the executed payments is applied.

In addition, significant weaknesses detected in the functioning of the internal control system or entailing significant reputational risks for the DG or the Commission are considered as materiality criteria.

Sustainable Fisheries Partnership Agreements

Given that Fisheries Partnership Agreements provide a financial contribution principally to gain access to fishing possibilities in third countries, qualitative factors such as weaknesses detected in the functioning of the internal control system at the level of the Commission, or factors which affect or are likely to affect in a significant manner the reputation of the Commission, are considered as materiality criteria.

⁽⁶⁶⁾ After neutralising the impact of the advances paid into financial instruments and included in the sample of audit authorities based on declared expenditure (in line with Article 127 CPR)

⁽⁶⁷⁾ The "relevant expenditure" of the Commission reporting year is equal to: payments made during the reporting year excluding new pre-financing and including the 10% retained, and including the cleared pre-financing minus the retentions released and any deductions applied in the accounts covering the expenditure of the period 1 July 2021 to 30 June 2022.

Indirect and direct management

To judge the significance of weaknesses, DG MARE uses an approach based on both qualitative and quantitative criteria. Even if the amount at risk is under the materiality threshold, a reservation may still be made on qualitative grounds.

Qualitative criteria for defining significant weaknesses

DG MARE uses an approach based on the following criteria:

- nature and scope of the weakness;
- duration of the weakness;
- existence of the weakness;
- existence of effective remedial actions to correct the weaknesses (action plans and financial corrections which have had a measurable impact).

ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

EXPENDITURE IN SHARED MANAGEMENT

DG MARE distinguishes 3 main stages in the implementation of its budget under the shared management mode: (1) Negotiation and assessment/approval of spending proposals; (2) Implementation of operations (Member States); and (3) Monitoring and supervision of the execution, including ex-post controls. The tables below set out the main risks identified and related benefits for each stage. DG MARE estimates that the annual overall costs incurred amount to approximately 1% of total appropriations. This is made up of:

- The annual cost of audit work: this covers DG MARE's assessment of management and control systems in Member States, including analysis of Audit Authorities' system audit reports and Annual Assurance Packages, DG MARE's own audits⁽⁶⁸⁾ and related follow-up.
- The annual costs of DG MARE staff who carry out controls throughout the different design, implementation and monitoring phases. This includes the setting-up of the management and control systems in the Member States, the checks in the designation process (for 2014-2020 only), and the Commission ex-ante checks of the periodic expenditure declarations (financial circuits).

⁽⁶⁸⁾ Compliance audits, thematic system audits, fact-finding missions in respect of ACRs, follow-up audits, other fact finding missions, etc.

Stage 1 – Negotiation and assessment/approval of spending proposals:

Main control objectives: Ensuring the Commission adopts the actions that contribute most towards achievement of the policy objectives (effectiveness)

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The Operational Programmes (OPs) financed do not adequately reflect the policy objectives or priorities.	Internal consultation, hierarchical validation of each OP. Inter-service consultation (including all relevant DGs). Adoption by Commission Decision, where foreseen by EU law.	Coverage / Frequency: 100%. Depth: checklist, guidelines, lists of requirements in the relevant regulatory provisions and reflection of policy objectives and priorities in position papers.	Effectiveness: - % of OPs adopted/ approved. Efficiency: - average time to adopt/ approve an OP ⁽⁶⁹⁾ . Economy (Costs): - COM cost of control.

Stage 2 – Implementation of operations (Member States):

A. Setting up of the systems

Main control objectives: ensuring that the management and control systems are adequately designed

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>2014-2020:</p> <p>The process of designation of national authorities in the Member States (MS) is not effective and, as a result, the management and control systems are not compliant with the applicable rules.</p> <p>2021-2027:</p> <p>The Member States might identify programme authorities that are not effectively functioning, or that are new and not compliant with the applicable rules.</p>	<p>2014-2020:</p> <ul style="list-style-type: none"> - Commission review (and audits) of a sample of national designations. - submission of MS Audit Strategies to the Commission (on request). <p>2021-2027:</p> <p>Supervision by Commission through assessment of national system audits, own system audits and regular meetings with national authorities.</p>	<p>2014-2020</p> <p>Coverage / Frequency: fixed in shared management provisions.</p> <p>Depth: verification (desk review + audit missions where necessary) of description of management and control systems communicated by MS. Designation audits are generally done on-the-spot.</p> <p>2021-2027:</p> <p>Coverage / Frequency and depth: desk review and audit work as fixed in shared management provisions.</p>	<p>2014-2020:</p> <p>Effectiveness: - % of authorities designated.</p> <p>Efficiency: number of authorities for which serious weaknesses found by designation reviews/audits (% of total checked).</p> <p>Economy (Costs): COM costs of control.</p> <p>2021-2027:</p> <p>Effectiveness: programme authorities are identified in OPs and are compliant with provisions.</p> <p>Efficiency: number of compliant authorities that are operational from the beginning of the programming period (% of effectively functioning authorities rolled-over from 2014-2020 / new authorities audited at early stage)</p> <p>Economy: COM costs of control</p>

⁽⁶⁹⁾ Impacted by the time required by Member States to react

B. MS controls to prevent, detect and correct errors within the declared certified expenditure

Main control objectives: ensuring that the periodic expenditure declarations submitted to the Commission for each action are legal and regular

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>Periodic expenditure declarations submitted to the Commission include expenditure which is irregular or non-compliant with EU and/or national eligibility rules and legislation.</p>	<p>Management verifications: first level checks by the relevant programme authorities (managing authorities).</p> <p>Certification: adequate controls before confirmation that the expenditure entered into the accounts is legal and regular (certifying authorities in 2014-2020 / managing authorities in 2021-2027)</p> <p>Audit opinion and annual control report by the audit authorities, based on audit work carried out throughout the accounting year.</p>	<p>Coverage: fixed in legislation.</p> <p>Frequency: fixed in legislation.</p> <p>Depth:</p> <ul style="list-style-type: none"> - management verifications: performance of first-level checks, i.e. administrative (100% in 2014-2020 / risk-based in 2021-2027) and on the spot controls (sample). - certification: optional additional verification before confirmation that the expenditure entered into the accounts is legal and regular (only 2014-2020). - assurance packages: system audits, audits of operations (on a statistical basis) and audits on the annual accounts. 	<p>Effectiveness:</p> <ul style="list-style-type: none"> - error rates as reported by the audit authorities. - annual audit opinions issued by the audit authorities. <p>Efficiency:</p> <ul style="list-style-type: none"> - verifications and audits are carried out in a timely manner and in accordance with the legislative framework. - adequate quality of reporting. <p>Economy (Costs):</p> <ul style="list-style-type: none"> - MS costs of control.

Stage 3 – Monitoring and supervision of the execution, including ex-post control

Main control objectives: ensuring that the expenditure reimbursed from the EU budget is eligible and regular

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The management verifications and subsequent audits/controls by the Member States have failed to detect and correct ineligible costs or calculation errors.</p> <p>The audit work carried out by the audit authorities is not sufficient to obtain adequate assurance on the submitted declarations.</p> <p>The Commission services have failed to take appropriate measures to safeguard EU funds, based on the information it received.</p>	<p>Commission checks of periodic MS expenditure declarations.</p> <p>Commission assessment of management and control systems in the MS, in particular of work done and/or reported by the audit authorities:</p> <ul style="list-style-type: none"> - assessment of annual control report and reliability of audit opinions; - assessment and re-calculation of reported total error rate (TER) and residual error total rate (RTER); - assessment of national system audit reports - own Commission audits and follow-up of related financial corrections and other remedial actions. <p>Interruptions and suspensions of payments, as appropriate.</p> <p>Financial corrections, as appropriate, implemented by Commission.</p>	<p>Coverage: verification of information provided in all annual control reports and annual audit opinion; all national system audit reports received are assessed.</p> <p>Frequency: annual for annual control report/audit opinion; ongoing for national system audit reports</p> <p>Depth: desk checks and/or on-the-spot audits based on risk assessment; <u>verification</u> of the quality and reliability of the information based on Commission's own audit work; 'validation' and where necessary adjusting of error rates reported by MS.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - best estimate of residual risk of error per MS. - number of programmes with a reported error rate assessed as reliable. - % of the expenditure for which the Commission can rely on the work of the AA (where applicable). <p>Efficiency:</p> <ul style="list-style-type: none"> - amounts paid in time (timely payments indicator) - time-to-pay (TTP) - timely assessment of the elements received from the MS throughout the control cycle. - delivery of audit reports within legal deadlines. <p>Economy (Costs):</p> <ul style="list-style-type: none"> - COM costs of control.

EXPENDITURE FOR SUSTAINABLE FISHERIES PARTNERSHIP AGREEMENTS

Sustainable Fisheries Partnership Agreements (SFPAs) are negotiated and concluded by the Commission, on behalf of the European Union. Under an SFPA the EU obtains access to a third country's exclusive economic zone (EEZ) for EU vessels which may carry out fishing activities. In return, the EU provides a financial contribution. This financial contribution is paid to each partner country annually, on the basis of the provisions set by the Protocol.

Each year, the Commission identifies in its Draft Budget proposals those agreements that will be in force the following year together with possible future agreements or renewals of protocols. While the contributions for SFPA in force are covered by the annual allocation on the operational line, the amounts for new and renewed SFPAs are put in the reserve and only transferred to the operational line once the relevant legal basis enters into force.

The main challenge faced by the Commission in the implementation of the SFPAs and their negotiation is to ensure that the financial contribution paid by the EU budget represents a fair balance between the access to third country waters and the positive returns for the EU.

Stage 1: Choice of partner country, negotiation and adoption of SFPA protocols

Main control objectives: ensure that the financial contribution resulting from the negotiations represents a fair balance between the access to third country waters and the positive returns for the EU, ensure formal adoption of the agreements and protocols

Each agreement is negotiated under a formal mandate given to the Commission by the Council. The choice of the partner country with which the EU negotiates a new agreement, or the renewal of an existing one, is based on several factors, including a sufficient demand from the EU side (Member States and industry) and the corresponding interest of the third country in such negotiations, as well as the practicalities of the agreement and protocol proposed.

The results of the evaluations of existing protocols are taken on board in the negotiations for the renewal of agreements, more notably in relation to the level of fishing opportunities agreed upon, the relevant technical provisions applicable and the rules regarding the implementation and monitoring of the multiannual sectoral programmes.

The level of the financial contribution is based on two elements: the economic evaluation of the access by Community vessels to third country waters and fisheries resources, and the needs expressed by the partner country for supporting the implementation of a sustainable fisheries policy in its waters. A specific envelope of the financial contribution under the agreement is set aside to support the sectoral fisheries policy in the partner country.

Provided the negotiations are successful, the agreement and protocol are initialled by the Commission and the third country. This may be followed by a Council decision on provisional application and signature and conclusion. The agreements and protocols are then concluded by the Council with the consent of the European Parliament. A specific Council regulation is adopted allocating the available fishing possibilities and providing a breakdown per Member State and per category of vessel for the quota of fishing authorisations.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> - Insufficient demand from the EU side (Member States and industry) in using the agreed quotas, or insufficient interest of third country to conclude an agreement with the EU. - Governance and sustainability of third country fisheries sector needs strengthening. 	<ul style="list-style-type: none"> - Systematic in depth ex-ante and, where appropriate, ex-post evaluation including scientific analysis of the stock situation of the targeted fishery species. - Sectoral initiatives must be undertaken by third countries in partnership with EU. 	<p>Coverage/frequency/depth: All Partnership agreements (100%).</p>	<p>Effectiveness (incl. benefit of controls and their quantification if possible):</p> <ul style="list-style-type: none"> - Evaluations finalised for each Protocol prior to the negotiation process. These are shared with stakeholders and the partner country. - Recommendations of evaluation taken into account in negotiation strategies. - Number of Protocols in force. <p>Efficiency (workload and time indicators).</p> <p>Economy (cost):</p> <ul style="list-style-type: none"> - Estimation of the cost of staff involved.

Stage 2: Implementation and monitoring of the agreements

Main control objectives: ensure that the financial contribution paid by the EU budget represents a fair balance between the access to third country waters and the positive returns for the EU

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> - Lack of coherence between SFPAs and the fishery policy of the partner country, in particular with regard to the sustainable management of fisheries. - Inadequate implementation of the agreements (including fishing activity of EU vessels: delivery of licences, positioning, infringement procedures, and data collection) or inadequate implementation of agreed national sectoral programmes. - Inadequate use of resources under sectoral policy. 	<ul style="list-style-type: none"> - Establishment of Joint Committees under each SFPAs with identification of priorities, jointly with Commission. - Monitoring of a number of key requirements of SFPAs and protocols. Discussion during annual Joint Committee meeting (work of committee supported by preparatory technical and/or scientific meetings). - Discussion on action plan (objectives broken down in annual targets and indicators) during annual Joint Committee meeting. - Monitoring of the implementation of the agreement by fisheries attachés in the EU Delegations. 	<p>Frequency: Monitoring on a continuous basis.</p> <p>Annual revision of objectives and targets in the light of real progress on the ground by the Joint Committees.</p>	<p>Effectiveness (incl. benefit of controls and their quantification if possible):</p> <ul style="list-style-type: none"> - Agreement on annual and multi-annual plan (Matrix). <p>Efficiency (workload and time indicators):</p> <ul style="list-style-type: none"> - Fishing activity of EU vessels. - Smooth cooperation with partner country authorities. - Increased dialogue and ad hoc meetings to resolve issues. - Timely disbursement of sectoral support on basis of positive assessment of requirements. - Capacity to suspend payments in case of poor implementation of multi-annual plans. <p>Economy (cost): Estimation of the cost of staff incl. fisheries attachés involved.</p>

EXPENDITURE IN INDIRECT MANAGEMENT

Stage 1 – Planning, programming, evaluation and selection

A – Planning, preparation, adoption and publication of Annual Work Programme

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Contribution agreement under indirect management:</u></p> <ul style="list-style-type: none"> - The operational needs are not well defined, and do not align with the priorities of the programme. - The entrusted bodies apply level of control which might be weak or insufficient. 	<p>Detailed Annual Work programme listing all actions under indirect management.</p> <ul style="list-style-type: none"> - Hierarchical validation within the authorising department. Validation of the work programme by MARE's Management Board. - Inter-service consultation, including all relevant DGs. - Adoption by the Commission. - Identification of the entrusted bodies in the published work programme. <p>100% validation by AOSD before launching a procurement/grant process, and central (Finance Unit) ex-ante control on all procedures under direct and indirect management (above €1,000).</p> <p>As it is the case for contracts and grant agreements under direct management, when signing contribution agreements under indirect management, MARE strictly followed the financial rules and guidelines provided by the Central Services on pillar assessments and agreed templates and conditions.</p> <p>Regular meetings (Business Correspondents meetings) chaired by the Financial Unit to disseminate and train the Operational colleagues on the applicable financial rules and guidelines for project implementation.</p>	<p><u>Coverage / Frequency/ Depth:</u></p> <p>100% on all procedures</p>	<p>Effectiveness <i>incl. benefits of controls (if quantified e.g. amounts recovered, error rate) non-quantified benefits of controls e.g fraud prevention, deterrent effect, prevention of conflict of interest:</i></p> <ul style="list-style-type: none"> - Benefits: No procedure cancelled or abandoned. <p>Efficiency <i>workload (e.g. number of transactions, number of audits, complexity of programmes:</i></p> <ul style="list-style-type: none"> - Time to inform - Time to grant a contribution <p>Economy (Costs): <i>Cost of control as a percentage of value contracted/granted.</i></p> <ul style="list-style-type: none"> - Estimation of the cost of staff involved.

B - Needs assessment & definition of needs

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Contribution agreement under indirect management:</u></p> <ul style="list-style-type: none"> - Proposal submitted by the entrusted entities deviate from the EMFAF objectives and follow their own priorities. 	<ul style="list-style-type: none"> - AOSD supervision and approval of specifications of the application ensured via a dedicated evaluation/award report tailored to award contributions under indirect management. - Detailed programmes submitted by the entrusted bodies under indirect management are carefully reviewed for alignment with the adopted annual work programme. and their compliance with the Financial rules (pillar assessment). - Ex-ante control of the evaluation reports for all actions that require one. 	<p>Coverage/frequency: 100% of the applications</p> <p>Depth: all applications are reviewed.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Benefits: No contribution agreement cancelled <p>Efficiency workload and time-to-indicators:</p> <ul style="list-style-type: none"> - % of ex-ante reviewed of the proposed draft agreements, including their detailed annexes before signature. - Time to grant the contribution <p>Economy (costs): Related cost of control as a percentage of value contracted.</p> <ul style="list-style-type: none"> - Estimation of the cost of staff involved.

C – Selection & evaluation

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Contribution agreement under indirect management:</u></p> <p>The legal conditions imposed by the entrusted entities deviate from the pillar assessments performed by the Commission services.</p>	<p>DG MARE strictly uses the templates for contributions agreements and its annexes as negotiated by the teams in DGs INTPA and BUDG, made available to all other DGs. Any difficulties in negotiations of the pillar assessments are timely notified to the Central Financial Unit in MARE which exercises overall ex-ante supervision on such agreements.</p>	<p>Centralised oversight and ex-ante control by MARE's Financial Unit to all contribution agreements signed by MARE.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Correct application of the negotiated terms with the pillar-assessed entities. <p>Efficiency:</p> <ul style="list-style-type: none"> - % of agreement signed on time <p>Economy (costs): Estimation of costs of staff involved</p>

Stage 2 – Contracting, monitoring and financial transactions

Main control objectives: Ensuring that the actions and funds allocation is optimal and that the implementation (operational, financial and reporting aspects) is in compliance with the signed agreement

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Contribution agreement under indirect management:</u></p> <ul style="list-style-type: none"> - The entrusted entity lack the financial or structural capacity to execute the action - Procedures do not comply with regulatory framework. - The description of the action includes tasks which do not contribute to the achievement of the programme objectives. 	<p>Detailed pillar-assessment of the control system in the entrusted entity performed by the Commission services at ex-ante level.</p> <p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the responsible operational unit.</p>	<p>Coverage/frequency:</p> <p>100% of the entities under indirect management</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - cost items rejected. <p>Efficiency Indicators: <i>related cost of control as percentage of amount paid</i></p> <ul style="list-style-type: none"> - Amounts paid in time (timely payments indicator) <p>Economy (Costs):</p> <ul style="list-style-type: none"> - estimation of cost of staff involved.

Stage 3 – Supervisory measures including audits

For all the contracts above €15,000, an ex-post publication of the beneficiaries is ensured through the Financial Transparency System (http://ec.europa.eu/budget/fts/index_en.htm).

EXPENDITURE IN DIRECT MANAGEMENT⁽⁷⁰⁾

Stage 1 – Planning, programming, evaluation and selection

A – Planning, preparation, adoption and publication of Annual Work Programme and Calls

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Procurement:</u></p> <ul style="list-style-type: none"> - The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate to meet the operational objectives. - Discontinuation of the services provided due to late contracting (poor planning and organisation of the procurement process). 	<p>Detailed Annual Work programme listing all actions under direct management.</p> <ul style="list-style-type: none"> - Hierarchical validation within the authorising department. Validation of the work programme by MARE's Management Board. - Inter-service consultation, including all relevant DGs. - Adoption by the Commission. <p>Publication of contract notices in the OJ for all open procedures. Identification in the published work programme of the bodies identified under direct award (grants).</p>	<p><u>Coverage / Frequency/ Depth:</u></p> <p>100% on all procedures</p>	<p>Effectiveness incl. benefits of controls (if quantified e.g. amounts recovered, error rate) non-quantified benefits of controls e.g. fraud prevention, deterrent effect, prevention of conflict of interest:</p> <ul style="list-style-type: none"> - Benefits: No procedure cancelled or abandoned. <p>Efficiency workload (e.g. number of transactions, number of audits, complexity of programmes:</p> <ul style="list-style-type: none"> - Time to inform - Time to grant
<p><u>Grants:</u></p> <ul style="list-style-type: none"> - The annual work programme does not adequately reflect the policy objectives, priorities, is incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals. 	<p>100% validation by AOSD before launching a procurement/grant process, and central (Finance Unit) ex-ante control on all procedures under direct (above €1,000).</p> <p>Regular meetings (Business Correspondents meetings) chaired by the Financial Unit to disseminate and train the Operational colleagues on the applicable financial rules and guidelines for project implementation.</p>		<p>Economy (Costs): Cost of control as a percentage of value contracted/granted.</p> <ul style="list-style-type: none"> - Estimation of the cost of staff involved.

⁽⁷⁰⁾ Direct management RCS does not include the immaterial amount relating to “other expenditure” representing 0.3% of DG MARE payments.

B - Needs assessment & definition of needs

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity).

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Procurement and grants:</u></p> <ul style="list-style-type: none"> - The best offers/proposals are not submitted due to the poor definition of the tender specifications/call for proposals. 	<ul style="list-style-type: none"> - AOSD supervision and approval of specifications/call for proposal documents. Ex – ante control on all draft offers and proposals by the Financial Unit. - Ex-ante control of the evaluation reports for all actions that require one. 	<p>Coverage/frequency: 100% of the tenders/offers/applications</p> <p>Depth: all tenders/offers/applications above €1,000 are reviewed.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Benefits: No tender/call for proposal cancelled and no litigation with third parties for open procedures. <p>Efficiency workload and time-to-indicators:</p> <ul style="list-style-type: none"> - % of ex-ante reviewed of the proposed draft contracts and agreements, including their detailed annexes before signature. - Time to grant <p>Economy (costs): Related cost of control as a percentage of value contracted.</p> <ul style="list-style-type: none"> - Estimation of the cost of staff involved.

C – Selection & evaluation

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity). Fraud prevention and detection.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Procurement:</u></p> <p>The most economically advantageous offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process.</p>	<p>Opening committee and Evaluation committee are always appointed by the AOSD for all open procedures.</p> <p>Declaration of absence of conflict of interest by the member of the opening and evaluation committees.</p> <p>Exclusion criteria.</p> <p>Opinion by consultative committee "PEG" (Procurement Examination Group) for all open procedures</p> <p>Standstill period</p> <p>Central review of all procurement procedures proposed for award by the Financial Unit.</p> <p>PPMT (Public Procurement Management tool) web-based application to plan, schedule, track and monitor public</p>	<p>Coverage, frequency and depth:</p> <p>100% of the offers analysed.</p> <p>100% of the members appointed of the evaluation and opening committee.</p> <p>100% checked for all the tenders.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Selection of the most economically advantageous tenders. - Compliance with FR. - No complaints or litigation cases. <p>No reported cases of instructions (art. 92.3 FR)</p> <p>Efficiency: related cost of control as a percentage of value contracted.</p> <ul style="list-style-type: none"> - % of open tender procedures notified on time. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of costs of staff involved.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
	procurement procedures from early planning up to contract signature. It includes a "warning" tab to track the proper execution compliance of the procurement procedures with the FR.		
<p><u>Grants:</u></p> <p>The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals.</p>	<p>Assignment of staff (e.g. programme officers).</p> <p>Assessment by staff (e.g. programme officers) and/or by experts from other DGs.</p> <p>Review and hierarchical validation by the AO of ranked list of proposals.</p> <p>Ex-ante control by the Financial Unit.</p>	<p>Coverage, frequency and depth:</p> <p>100% of Project Officers appointed.</p> <p>100% of proposals are evaluated.</p> <p>100% of ranked list of proposals. Supervision of work of evaluators.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Selection of the most economically advantageous offers. - Compliance with FR. - No complaints or litigation cases. - No reported cases of: derogations from the principle of non-retroactivity (art. 193.2 FR); cases of flat rates for indirect costs exceeding 7% (art. 125.3 FR) <p>Financial Framework Partnerships >4 years (new FR art 130.4).</p> <p>Efficiency: <i>related cost of control as a percentage of value contracted.</i></p> <ul style="list-style-type: none"> - Time-to- inform. <p>Economy (costs):</p> <p>Estimation of costs of staff involved.</p>

Stage 2 – Contracting, monitoring and financial transactions

Main control objectives: Ensuring that the actions and funds allocation is optimal and that the implementation (operational, financial and reporting aspects) is in compliance with the signed contract/agreement

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Procurement:</u></p> <p>The products/services foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p> <p>Business discontinues because contractor fails to deliver.</p>	<p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the AO.</p>	<p>Coverage, frequency and depth:</p> <p>100% of the contracts are controlled, including checks on the provision of the service and the need to apply liquidated damages.</p>	<p>Effectiveness (incl. benefits of controls):</p> <ul style="list-style-type: none"> - Irregularities, errors and overpayments prevented by controls. In the area of studies/scientific advice, DG MARE's staff carefully checks the reports sent by the contractors and provides comments and guidance to the contractor on the necessary improvements. This work is essential to ensure that the final product is in accordance with the terms of reference and with the policy needs. The added value of this control is difficult to estimate precisely. - number/amount of liquidated damages. - Interruption of time limits for report approval in order to request additional information/complementary work. - Late interest payment and damages paid (by the Commission). <p>Efficiency: related cost of control as percentage of amount paid.</p> <ul style="list-style-type: none"> - Amounts paid in time (timely payments indicator) - Time-to-pay (TTP) <p>Economy (Costs):</p> <ul style="list-style-type: none"> - estimation of cost of staff involved.
<p><u>Grants:</u></p> <p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action.</p>	<p>All awarded proposals lead to the signing of a grant agreement.</p> <p>Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) monitoring.</p> <p>Signature of the grant agreement by the AOSD and operational authorisation.</p> <p>In-depth financial verification.</p>	<p>Coverage/frequency:</p> <p>100% of the selected proposals and beneficiaries are scrutinised.</p> <p>Depth: 100% of draft grant agreements.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - 100% of actions granted. <p>Efficiency Indicators: related cost of control as percentage of amount paid</p> <ul style="list-style-type: none"> - Time-to-Grant (TTG). <p>Economy (Costs):</p> <ul style="list-style-type: none"> - estimation of cost of staff involved.

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p>The beneficiary lacks operational and/or financial capacity to carry out the actions.</p> <p>Procedures do not comply with regulatory framework.</p>			
<p><u>Grants:</u></p> <p>The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p>	<p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the AO.</p> <p>If needed: application of Suspension/interruption of payments.</p>	<p>Coverage/frequency: 100% of the projects are controlled, including risk-based checks.</p> <p>Depth: depends from results of ex-ante controls.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - budget value of penalties and liquidated damages. - cost items rejected. <p>Efficiency Indicators: <i>related cost of control as percentage of amount paid:</i></p> <ul style="list-style-type: none"> - Amounts paid in time (timely payments indicator) - Time-to-pay (TTP) <p>Economy (Costs): estimation of cost of staff involved</p>

ANNEX 7: Specific annexes related to "financial management"

I. Control frameworks

A. Sustainable Fisheries Partnership Agreement

Each agreement is negotiated under a formal mandate given to the Commission by the Council. The choice of the partner country, with which the EU negotiates a new agreement or the renewal of an existing one, is based on several factors, result from an ex-ante evaluation, including a sufficient demand from the EU side (Member States and industry) and the corresponding interest of the third country in such negotiations, as well as the practicalities of the agreement and protocol proposed. The results of the evaluations of existing protocols are taken on board in the negotiations for the renewal of agreements, more notably in relation to the level of fishing opportunities agreed upon, the relevant technical provisions applicable and the rules regarding the implementation and monitoring of the multiannual sectoral programmes.

The level of the financial contribution is based on two elements: the economic evaluation of the access by Community vessels to third country waters and fisheries resources, and the needs expressed by the partner country for supporting the implementation of a sustainable fisheries policy in its waters. A specific envelope of the financial contribution under the agreement is set aside to support the sectoral fisheries policy in the partner country. The amounts earmarked for sectoral support are negotiated on the basis of, on the one hand, the needs of the third countries concerned in terms of fisheries governance, and, on the other hand, their absorption capacity as it could be evaluated in the light of the levels of implementation achieved under the previous protocol.

Provided the negotiations are successful, the Commission and the third country initial the agreement and protocol. This is followed by a Council decision on provisional application, signature and conclusion. The Council with the consent of the European Parliament then concludes the agreements and protocols. A specific Council regulation is adopted allocating the available fishing possibilities and providing a breakdown per Member State and per category of vessel for the quota of fishing authorisations.

Most agreements and protocols establish a formal monitoring instrument in the form of a Joint Committee, which brings together the Commission and the third country authorities. This mechanism allows the multiannual programming of the fishery policy of the partner country to be evaluated and adapted in light of the effective implementation of identified actions. The annual and multiannual work programme (so-called matrix) including priorities, objectives, associated actions allowing to achieve objectives and indicators enabling to measure the implementation of the actions is agreed between the 3rd country and the EU. The matrix is a tool to assess the implementation of the sectoral support. The assessment of the implementation of actions included in the matrix takes place annually at the Joint Committee between the EU and the third country based on the reporting submitted by the

third country. Based on the progress made in the implementation of the actions a sectoral support payment is agreed upon.

In 2022, the Commission continued to closely follow the implementation of the EU partnership with the third countries in strengthening their fishery sector, in particular with reference to the utilisation of the resources targeted for the sectoral support in each SFPAs.

The main risks are:

- in terms of sound financial management (the financial contribution is set at a level that does not reflect real fishing possibilities or fishing possibilities that are or will be fully utilised by EU ship owners); and
- in terms of political coherence (the agreements are negotiated, concluded and implemented without taking sufficiently into account the other external policies of the EU or are not fully consistent with the principles guiding the management of the Common Fisheries Policy within EU waters).

To address the first risk, the Commission implements a strict control before and during the negotiations. These are conducted on the basis of an ex-ante evaluation and an analysis of the impact of the future protocol on sustainability. The results of these evaluations are shared with the stakeholders within the Union and the partner country.

During the negotiations with the third country, there are continuous consultations with Member States with fleets interested in fishing in the EEZ concerned and the Presidency of the Council.

Furthermore, the agreements provide mechanisms for renegotiation which may be triggered in the event that the EU fleet does not avail itself of the fishing opportunities offered under the agreement. This provides an effective means of control to address the principal risk associated with the agreements. The actual take-up of fishing opportunities is monitored by the Commission on a regular basis. In order to evaluate whether the take-up is in line with what is foreseen under the agreement, the evaluation examines the situation over a number of years.

In addition, during the lifetime of a SFPAs and its protocols, a number of key requirements are monitored on an ongoing basis. For the most important agreements, dedicated staff allocated to the related EU Delegations assess the implementation of the agreements, including the fishing activity of the EU vessels, the implementation of agreed national sectoral programmes, as well as the achievement of agreed targets in the framework of the Joint Committees. Further details of the control system relating to the management of SFPAs are provided in Annex 6.

With regard to the second risk, a specific effort has been made to enhance policy coherence between the CFP and development policy in order to address potential criticisms of lack of coherence between the various aspects of the external policies of the EU.

B. Direct management

In accordance with the financial circuits established in DG MARE, all transactions are subject to an ex-ante financial verification, with the exception of payments below €5,000 that are considered to represent low risk. This ex-ante financial verification is carried out by the central financial unit in DG MARE.

All invoices and cost claims are verified by the Operational Unit against the contract and agreement. An additional ex ante verification is carried out on each grant or procurement procedure at various stages of the selection and award process.

C. Indirect management

The signature of specific agreements with international organisations takes place after the conclusion of a pillar assessment, which confirms the reliability of control systems applied by these organisations. The pillar assessments are followed by Framework Partnership Agreements (FPAs) that typically cover a period of four years. The contribution agreements signed in DG MARE implement FPAs of DG INTPA. They are based on fixed agreement templates where the general conditions for payments, reporting, compliance with the provisions of data protection are fixed at central level for all Commission services, thereby maximising efficiency while minimising any associated risks. All contribution agreements signed under indirect management are fully scrutinised at ex-ante level by the central financial unit in DG MARE. This is driven by the new nature of such agreements implemented in the DG, as well as their limited number but relatively high individual amount.

II. Details on the IAS and ECA audit findings and recommendations

A. Details on the IAS audit findings and recommendations

In addition to the information provided under section 2.1.2. of the AAR, the state of play of the other IAS audits is as follows:

- “Audit on preparation for the 2021-2027 programming period by DGs REGIO, EMPL and MARE” with the objective to assess the DGs preparedness for the operational start of the 2021-2027 OPs of the ERDF, CF, ESF+, EMFAF, and JTF funds. The IAS concluded that all recommendations were implemented and closed the audit in February 2023.
- “Audit on the cooperation between EFCA and DG MARE on activities related to Article 30 of the Common Fisheries Policy” with the objective to assess the adequacy of the design of the existing underlying processes and the efficiency and effectiveness of the cooperation between EFCA and DG MARE on activities related to compliance with international provisions under Article 30 of the CFP. The final report was concluded in September 2022 without any critical or very important recommendations.
- Furthermore, in April 2022, the IAS launched an audit on “Preparedness for closing the 2014-2020 programming period of ESIF” with the objective to assess whether DGs REGIO, DG EMPL and DG MARE put in place an adequate internal control system to effectively and efficiently support the preparation for the closure of the 2014-2020 programming period. The fieldwork is ongoing and the draft report is expected to be completed in the first semester of 2023.

B. Details on the ECA audit findings and recommendations

This section complements the information presented under section 2.1.2. of the AAR.

[ECA 2021 Annual Report on the performance of the EU budget](#)⁽⁷¹⁾

The [report](#) was published on 14 November 2022, concluding ECA’s two-year pilot project of reporting separately on performance. The main theme was the mainstreaming of five horizontal policy priorities (HPP) into the EU budget: (i) combating climate change; (ii) preserving biodiversity; (iii) gender equality; (iv) the Sustainable Development Goals (SDGs); and (v) the digital transition. Chapter 1 of the report examines the integration of the horizontal policy priorities into the selected spending programmes. For the EMFAF, the ECA concluded that combating climate change and preserving biodiversity had been integrated, SDGs and digital transition – partially integrated, while for gender equality there is only limited integration.

⁽⁷¹⁾ [annualreport-Performance-2021_EN.pdf](#)

Special Reports

The [Special Report 20/2022 “EU action to combat illegal fishing - Control systems in place but weakened by uneven checks and sanctions by Member States”](#)⁽⁷²⁾ (lead: DG MARE, involved: EFCA) published on 26 September 2022, examined the EU framework, action and spending aimed at preventing illegal fishery products from ending up on EU citizens’ plates. The ECA concluded that the control systems to combat illegal, unreported and unregulated fishing are partially effective: although they mitigate the risk, their effectiveness is reduced by the uneven application of checks and sanctions by Member States. The Commission has accepted both audit recommendations in relation to the legal framework currently in force within its role and scope of action:

- Recommendation 1: Monitor that Member States reinforce their control systems for preventing the import of illegal fishery products, and take necessary action (by end 2026);
- Recommendation 2: Ensure that Member States apply dissuasive sanctions against illegal fishing (actions by end 2024 and end 2026).

[Special Report 10/2022 “LEADER and community-led local development \(CLLD\) facilitates local engagement but additional benefits still not sufficiently demonstrated”](#)⁽⁷³⁾ (lead: DG AGRI, associated: DG MARE, DG REGIO and DG EMPL) was published on 6 July 2022 and included 2 recommendations. Recommendation 2 to assess the CLLD approach by end 2025 concerns DG REGIO, DG EMPL and DG MARE and was fully accepted by the Commission. For DG MARE, the ex-post evaluation (2023-2024) of EMFF under shared management should provide a full assessment.

Previous Annual Reports and Special Reports

DG MARE is following up on the implementation of recommendations from ECA’s reports of previous years. For the [Special Report 26/2020 “Marine environment: EU protection is wide but not deep”](#)⁽⁷⁴⁾, DG MARE is the lead DG for three recommendations to be implemented by end 2023 (DG ENV associated for two of them), while two recommendations with DG ENV in the lead and DG MARE associated are also to be implemented by end 2023. Regarding the follow-up review on the [Special Report 8/2017 “EU fisheries controls: more efforts needed”](#)⁽⁷⁵⁾ (lead: DG MARE), the two recommendations on the completeness and reliability of fisheries data are partially implemented, with full implementation foreseen before the end of 2023.

⁽⁷²⁾ [Special Report 20/2022 “EU action to combat illegal fishing - Control systems in place but weakened by uneven checks and sanctions by Member States”](#)

⁽⁷³⁾ [Special Report 10/2022 “LEADER and community-led local development \(CLLD\) facilitates local engagement but additional benefits still not sufficiently demonstrated”](#)

⁽⁷⁴⁾ [Special Report 26/2020: Marine environment: EU protection is wide but not deep \(europa.eu\)](#)

⁽⁷⁵⁾ [Special Report 8/2017 “EU fisheries controls: more efforts needed”](#)

III. Table Y on the estimated “cost of controls” at Commission level

Table Y - Overview of MARE's estimated cost of controls at Commission (EC) level

EXPENDITURE

The absolute values are presented in EUR

MARE	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Shared management	4.325.416,38 €	811.348.823,98 €	0,53%	1.843.140,75 €	811.348.823,98 €	0,23%	6.168.557,13 €	0,76%
SFPAs	2.023.069,00 €	153.597.212,24 €	1,32%	- €	- €	0,00%	2.023.069,00 €	1,32%
Indirect management	481.714,00 €	40.359.323,42 €	1,19%	- €	- €	0,00%	481.714,00 €	1,19%
Direct management	1.967.282,00 €	29.026.131,10 €	6,78%	- €	- €	0,00%	1.967.282,00 €	6,78%
OVERALL total estimated cost of control at EC level for expenditure	8.797.481,38 €	1.034.331.490,74 €	0,85%	1.843.140,75 €	811.348.823,98 €	0,23%	10.640.622,13 €	1,03%

* if the control costs are not attributable to a single RCS and may relate to a 'mix' of expenditure, revenue, assets/liabilities, etc, they may be grouped

** ratio possibly “Not Applicable (N/A)”, e.g. if a RCS specifically covers an Internal Control Objective such as safeguarding sensitive information, reliable accounting/reporting, etc

*** any 'holistic' control elements (e.g. with 'combined' ex-ante & ex-post characteristics) can be reported in the ex-ante column provided that a footnote clarifies this (their nature + their cost). Example: MS system audits in shared management.

IV. Further information relating to shared management:

A. Explanation of the control cycle for shared management and its implementation during the reporting year

The main features of the control cycle of the 2014-2020 and 2021-2027 programming periods are:

- (for 2014-2020 only) designation as a first layer of assurance aiming to ensure that the managing and certifying authorities in charge of each operational programme have the appropriate MCS set up from the start of the period, in line with assessment criteria set in the regulation. The notification of the designation is a condition for the submission of the first application for interim payment to the Commission. This is complemented by horizontal ex ante conditionalities to ensure that the appropriate legislative and regulatory environment is in place as from the start of the programmes;
- a twelve-month accounting period running from 1 July year n-1 to 30 June year n;
- retention of 10% (2014-2020) and 5% (2021-2027) from each EU interim payment with reimbursement/recovery of annual balance due, following acceptance of accounts by the Commission;
- (for 2014-2020 only) a performance framework setting up a 6% performance reserve to reward programmes achieving results;
- Union contributions in the form of reimbursement of costs actually incurred, including simplified costs options, such as unit costs, lump sums and flat-rate financing;
- submission of certified accounts for each programme, in respect of expenditure declared to the Commission in relation to the accounting period;
- submission to the Commission of accompanying documents to provide assurance on the accuracy of the accounts, the effective functioning of the system and the legality and regularity of the underlying transactions, i.e. management declaration, annual summary of controls and audits (for 2014-2020 only), audit opinion and annual control report (assurance documents);
- obligatory application of net financial corrections where irregularities demonstrating serious system deficiencies are detected by the Commission or the European Court of Auditors, unless already identified in the assurance documents / other national audit reports submitted to the Commission, or remedial corrective measures have been taken by the Member State by the time of detection by EU audits.

In detail, the MCS and the related assurance process function as follows:

- Designation desk review (2014-2020 only):

Articles 123 and 124 of Regulation (EU) No 1303/2013 provide the basis for the designation of authorities: the Member States shall notify to the Commission the date and form of the

designation of the managing authority and the certifying authority, prior to the submission of the first claim for interim payment to the Commission. The aim is to ensure that these bodies have the necessary and appropriate MCS set up from the beginning of the period.

Based on the results of the joint risk assessment established by DGs MARE, EMPL and REGIO, eight EMFF operational programmes, (DE, ES, FR, HR, IT, NL, PL, and RO) were identified for a desk review of the designation packages. These eight programmes account for 62% of the total EMFF resource allocation.

➤ EPSA missions

The desk review was complemented by Early Preventive Systems Audit missions (EPSA) focussing on the effective functioning of the MCS at an early stage of implementation, with in general satisfactory results. They are primarily based on a review of the systems and procedures in place with regard to selected key requirements at the level of managing authorities, certifying authorities and intermediate bodies. Any significant deficiencies found may lead to interruptions of payment claims, with a requirement for corrective action (financial and/or systemic) before payments can resume. These audit assignments consist of two separate parts entailing two missions; the first focusses on the systems and procedures in place at the managing authority and intermediate body, while the second reviews the procedures in place at the certifying authority once a payment claim has been submitted to the Commission.

DG MARE had selected 11 operational programmes for EPSA audits which were finalised by February 2019.

➤ During the accounting year (1 July N-1 to 30 June N)

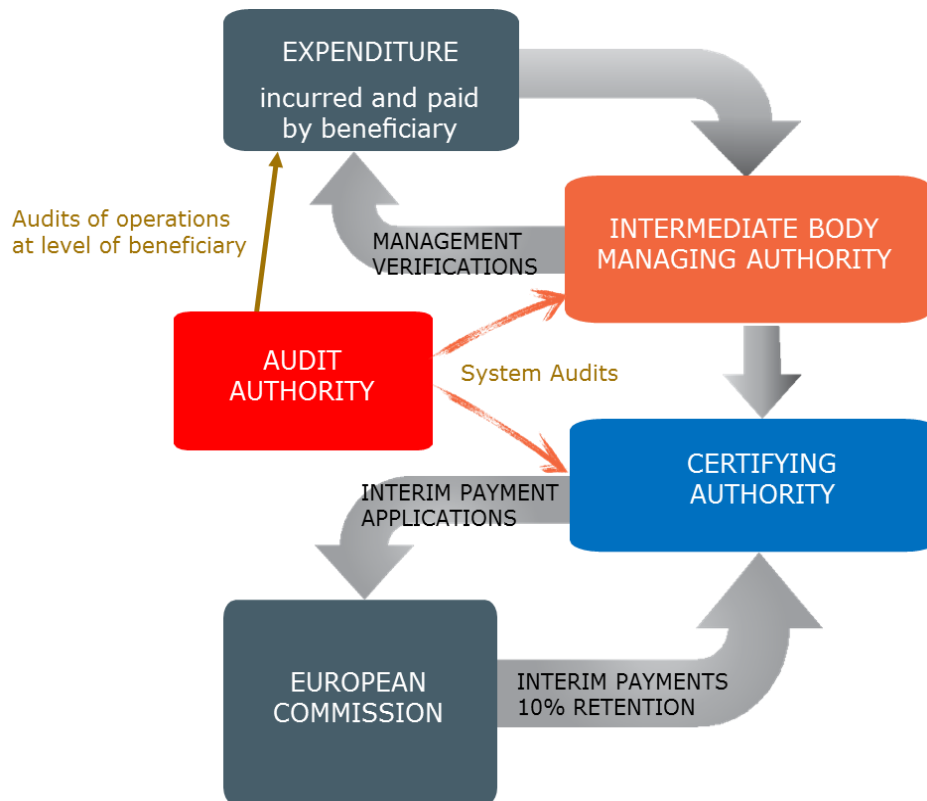
The **managing authority/intermediate body** carries out verifications during the accounting year. It verifies that the co-financed products have been delivered and the expenditure declared by the beneficiaries has been paid and that it complies with the applicable law, the operational programme and the conditions for support of the operation. These verifications shall include:

- a) Administrative verifications in respect of each application for reimbursement from beneficiaries;
- b) On-the-spot verifications of operations on a sample basis.

Before submitting interim payment applications, the **certifying authority (2014-2020) or the accounting function (2021-2027)** certifies that they result from reliable accounting systems, are based on verifiable supporting documents and have been subject to verifications by the managing authority. The final interim payment claim is submitted by the certifying authority to the Commission by 31 July following the end of the accounting year.

The **audit authority** carries out audits on the MCS (system audits), the accounts, and of a sample of operations on the basis of the declared expenditure to the Commission during the

accounting year. It has to organise its system audits and audits of operations to deliver the audit opinion by 15 February following the end of the accounting year.



➤ The Commission’s review of the assurance package (15 February N+1)

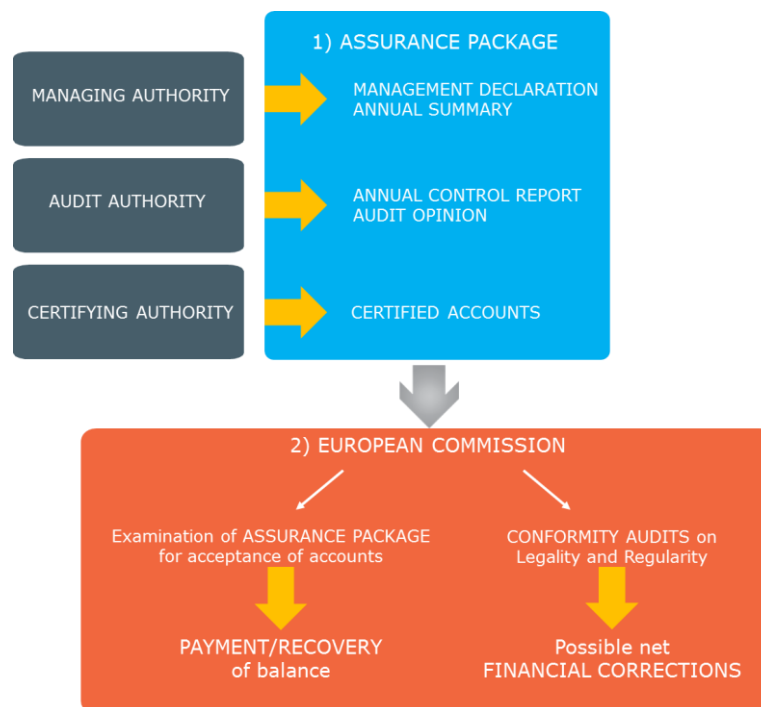
The various authorities provide the five assurance documents⁷⁶ to the Commission by 15 February N+1 (or on 1 March in exceptional cases and on Member States request) as follows:

- The managing authority finalises the verifications to ensure that the expenditure to be certified in the accounts is legal and regular. It takes account of the audit authority's findings and makes the necessary financial corrections including flat rate corrections, if necessary. It draws up the management declaration and annual summary (the latter for 2014-2020 only).
- The certifying authority / accounting function collates all interim claims in the accounts and excludes the irregular amounts (and those under ongoing assessment) detected in relation to expenditure included in interim payment claims. It also takes account of the audit authority's findings, and satisfies itself that the necessary financial corrections (including flat rates) have been made. In the certified accounts, it provides explanations for the difference between the sum of interim payment claims and the accounts. It draws up the accounts, certifying their completeness, accuracy and veracity and that the expenditure entered in the accounts complies with applicable law.

⁷⁶ The 'assurance package' comprises: (1) From the managing authority: annual summary and management declaration; (2) From the certifying authority: certified accounts and (3) from the audit authority: annual control report and audit opinion.

- The audit authority finalises the system audits and audits of operations. It informs the managing authority/certifying authority, as applicable, of the final audit results, to enable those bodies to follow up the issues identified and to take the necessary corrective measures. It prepares the annual control report and annual audit opinion and calculates a total error rate and a residual total error rate in the accounts, taking into account the financial corrections implemented by the managing authority/certifying authority as a result of audits. It also carries out final audit work on the accounts and assesses the consistency of the management declaration.

Upon submission of the assurance package by the Member States, the Commission carries out the review of the assurance documents. This review comprises two processes, namely the acceptance of the accounts (by 31 May of year N+1) and the assessment of the legality and regularity of the underlying transactions (no legal deadline). The related desk reviews can be complemented by on-the-spot audit work (on a risk basis).



(1) Desk review – acceptance of accounts:

The acceptance of accounts process comprises four steps, namely

- (i) Admissibility check: Verification of completeness of the assurance package and of the correct use of the regulatory models.
- (ii) Quality check: Once the documents are considered admissible, the processes for the acceptance of accounts and for the legality and regularity of expenditure are decoupled. For the acceptance of accounts process, the next step is the assessment of the reliability of the audit opinion on the accounts and the relevant parts of the annual control report based on the Commission’s own audits and/or other evidence available concerning the accounts.

- (iii) Decision by the Commission: After the quality check, the Commission concludes whether the accounts are true, complete and accurate and accordingly decides upon their acceptance. The Commission reaches such a conclusion where the audit authority has provided an unqualified audit opinion on the accounts unless the Commission has specific evidence that the audit opinion on the accounts is unreliable. The deadline for this decision is 31 May of year N+1. In justified cases, the Commission will not accept the accounts; this will trigger a contradictory procedure with the MS.
- (iv) Payment/recovery of the balance: Once the acceptance of accounts process is completed with a Commission decision determining the amount chargeable to the funds, the Commission clears the respective annual pre-financing and pays any additional amount due within 30 days. Where there is an amount recoverable from the MS, it will be subject to a recovery order.

(2) Desk review– Legality and regularity:

The legality and regularity process comprises three steps, namely:

- (i) Admissibility check: It is performed as part of the acceptance of accounts process, when the completeness of the assurance package is verified, see above (1)(i).
- (ii) Quality check (preliminary consistency review): The next step in the legality and regularity process is the assessment of the reliability of the audit opinion on whether (i) the expenditure in the accounts for which reimbursement has been requested from the Commission is legal and regular and (ii) the MCS put in place is functioning properly.

In addition, the reliability of the error rates reported by the audit authorities within the assurance packages is assessed (“reportable error rates”). Audit authorities report the total error rate (TER), which is the rate prior to corrections, and a residual total error rate (RTER) which represents the error remaining in the accounts after corrections.

- (iii) Determining the ‘final position’ on legality and regularity: Based on the assessment of the audit opinion and annual control report, which also involves an evaluation of the management declaration and the annual summary, a final position letter is sent to the audit authorities. This letter sets out the opinion of the Commission on the legality and regularity of expenditure and the functioning of the MCS.

(3) On-the-spot work:

The assurance package desk review can be complemented by on-the-spot work consisting of two major risk based audit activities: (i) fact-finding missions and (ii) compliance audits:

- (i) Fact-finding missions: Their objective is to perform a targeted assurance review of the work done by the audit authority and to verify the correctness of the audit authority’s error rate calculation and to detect possible weaknesses in the

conclusions drawn by the audit authority. They are usually carried out just before or after the receipt of the assurance package.

- (iii) Compliance audits: The overall objective is to seek, via the review of the work of the audit authority, reasonable assurance that no serious deficiency in the MCS remains undetected, unreported and therefore uncorrected once the accounts have been submitted to the Commission. The audits are carried out following a risk assessment.

(4) Confirmation of error rates:

After the preliminary consistency review and, where applicable, additional audit work carried out, DG MARE concludes on the reliability of the error rates for the accounting year 1 July N-1 to 30 June N (“confirmed error rates”). These confirmed error rates will be reported in the subsequent AAR, i.e. after the whole control process by both Member States’ authorities and the Commission has been performed.

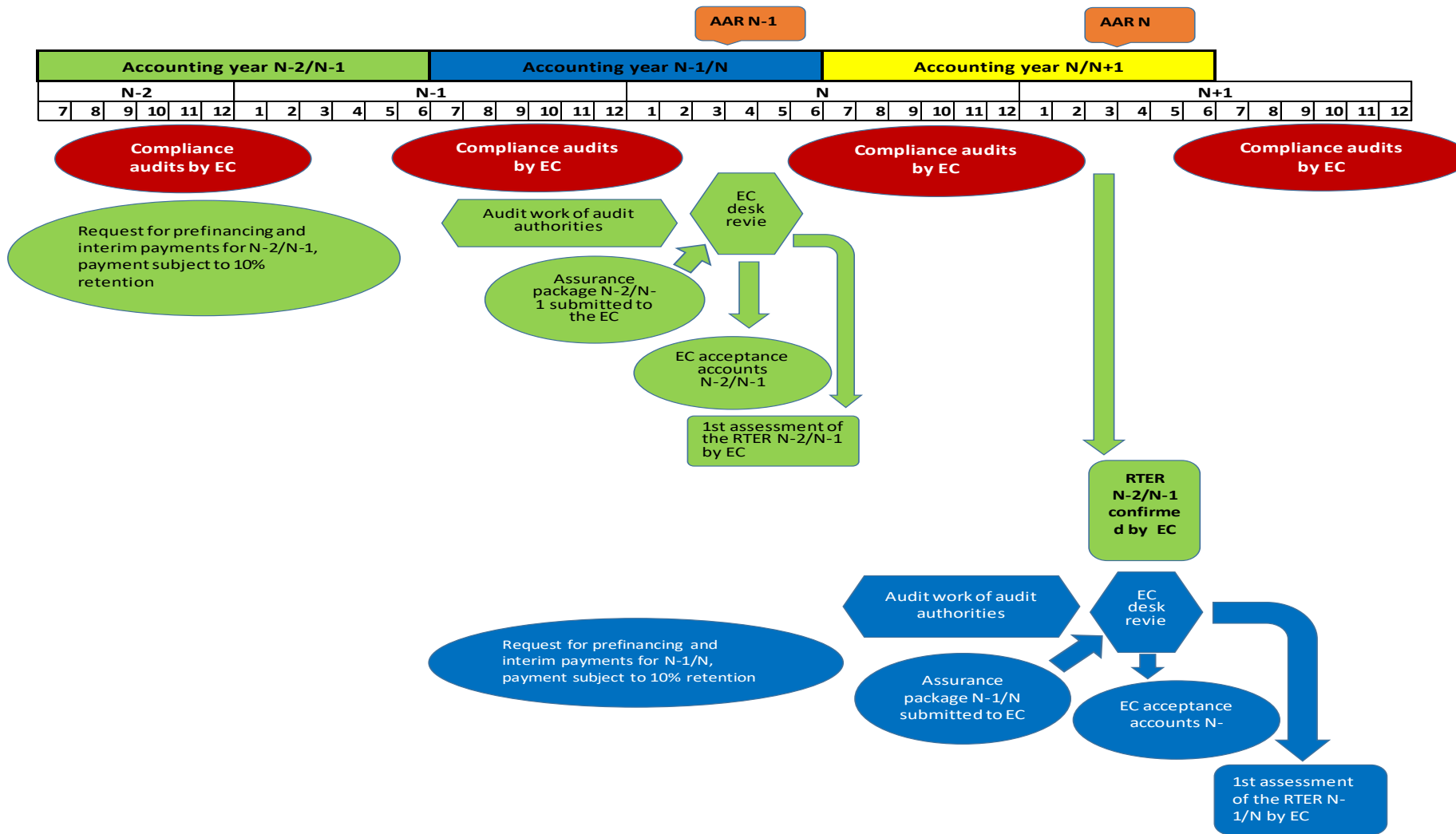
The confirmed RTER represents the most relevant key performance indicator of the residual risk since the whole control chain has been applied to it⁽⁷⁷⁾.

While compliance audits are in principle carried out in regard with expenditure of the specific accounting year in question, in line with the legal provisions, the Commission can for individual cases continue to carry out audit work, including on the spot, covering expenditure certified in relation to previous accounting years. As a result, where necessary, the appropriate additional financial corrections will be applied without these resulting in a recalculation of the related error rates. The DG would disclose such corrections (additional to those already disclosed in previous years) in the subsequent AAR.

The single audit strategy also foresees thematic/targeted audits for programmes to cover horizontal areas. These audits complement the compliance audits and relate to horizontal issues or specific topics. They are an important complementary element for the assurance in DG MARE and cover in particular the following topics:

- System audits on data collection (and, where appropriate, surveillance and control measures and expenditure for outermost regions) newly embedded in the EMFF. These activities were previously carried out under direct management and are thus in most cases new to the EMFF authorities.
- System audits on the effective implementation of proportionate anti-fraud measures. DG MARE established a specific checklist guiding the auditors through the requirements of the related fraud risks assessment and the different phases of the anti-fraud cycle in order to assess the meaningfulness and adequacy of the measures put in place in the Member States concern.
- System audits on other essential elements of the national management and control systems, such as the selection of operations and management verifications.

⁽⁷⁷⁾ After neutralizing the impact of advances paid into financial instruments and included (in line with Article 127 CPR) in the sample of audit authorities based on declared expenditure.



B. Detailed control results

o EMFF relevant expenditure for 2022 (€)

MS	Payments made in 2022	Pre-financing made in 2022	2022 Retention	Cleared Pre-financing in 2022	Retention released in 2022	Deductions made in Feb 2023 on the accounts 01/07/2021 - 30/06/2022	Relevant expenditure
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<i>as per AAR annex 3, table 2</i>	<i>as per ABAC DWH BO report on pre-financing</i>	<i>SFC2014 back-office</i>	<i>as per ABAC DWH BO report on pre-financing</i>	<i>SFC2014 back-office</i>	<i>SFC2014 back-office</i>	<i>= (1) - (2) + (3) + (4) - (5) - (6)</i>
AT	976,249	139,300	90,558	139,300	139,300	287	927,220
BE	5,703,804	834,921	540,987	651,179	651,179	-	5,409,870
BG	10,676,762	1,616,475	1,006,699	667,308	667,308	573,250	9,493,736
CY	6,635,908	794,304	649,067	707,198	707,198	52,212	6,438,459
CZ	5,040,669	622,160	490,945	209,251	209,251	77,878	4,831,576
DE	27,705,125	4,391,926	2,590,356	2,808,287	2,808,287	40,160	25,863,395
DK	26,239,463	4,167,108	2,452,484	-	-	140,922	24,383,916
EE	12,371,162	2,019,408	1,150,195	1,283,757	1,283,757	126,584	11,375,364
ES	163,773,800	21,743,943	15,767,793	7,498,721	7,498,721	1,217,456	156,580,193
FI	9,440,000	1,487,863	883,571	1,083,620	1,083,620	27,992	8,807,716
FR	81,432,549	11,759,603	7,608,559	6,889,065	6,889,065	16,987,923	60,293,582
GR	75,677,728	7,633,773	7,560,439	-	-	24,178	75,580,215
HR	17,781,934	5,052,863	1,414,341	551,560	551,560	1,449,894	12,693,518
HU	4,832,228	768,244	451,554	147,853	147,853	1,083,563	3,431,974
IE	6,744,715	2,952,040	421,408	3,671,837	3,671,837	133	4,213,951
IT	90,677,432	10,745,251	8,881,353	4,009,111	4,009,111	10,667,633	78,145,902
LT	10,680,519	1,268,644	1,045,764	635,911	635,911	-	10,457,639
LV	16,920,889	2,796,675	1,569,357	1,255,606	1,255,606	-	15,693,571
MT	2,027,259	452,548	174,968	399,356	399,356	4,225	1,745,453
NL	14,934,163	2,030,465	1,433,744	1,357,581	1,357,581	9,793	14,327,649
PL	63,201,034	10,624,389	5,841,849	7,414,810	7,414,810	282,100	58,136,394
PT	53,413,237	7,849,709	5,062,614	4,440,241	4,440,241	1,367,819	49,258,323
RO	8,026,543	3,368,427	517,568	608,908	608,908	2,025,832	3,149,852
SE	15,124,558	2,403,120	1,413,493	4,451	4,451	811,103	13,323,828
SI	5,212,855	435,549	530,812	259,977	259,977	-	5,308,118
SK	2,054,124	193,532	206,732	-	-	102,718	1,964,607
UK	21,058,871	4,862,789	1,799,565	3,223,218	3,223,218	106,191	17,889,456
Total	758,363,577	113,015,032	71,556,776	49,918,105	49,918,105	37,179,846	679,725,476

o EMFF – Error rates and estimated risk at payment (€)

MS	MCS functioning effectively (Y/N/NA): Y=Cat. 1-2; N=Cat. 3-4	Accounting year 2019-2020	Accounting year 2020-2021			Accounting year 2021-2022		Reporting year 2022	Issued Reservation for 2022 (Y/N)
		Total Error Rate confirmed by EC	Total Error Rate confirmed by EC	Residual Total Error Rate confirmed by EC	Residual Total Error Rate removing impact of advances to financial instruments	Total Error Rate reportable by EC	Residual Total Error Rate reportable by EC	Relevant expenditure (interims + retentions - deductions)	
		(1)	(2)	(3)	(5)	(6)	(7)	(8)	
as confirmed by DG MARE audit work	Confirmed error rates after EC's assessment (desk review and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)		as per SFC2014	as confirmed by DG MARE audit work	
AT	Y	0.03%	0.00%	0.00%	0.00%	0.06%	0.02%	927,220	N
BE	Y	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5,409,870	N
BG	Y	4.02%	1.08%	0.02%	0.02%	1.15%	0.36%	9,493,736	N
CY	Y	0.00%	0.18%	0.06%	0.06%	1.90%	0.00%	6,438,459	N
CZ	Y	0.66%	0.58%	0.37%	0.37%	1.78%	1.12%	4,831,576	N
DE ⁽⁷⁸⁾	Y	0.14%	0.38%	0.30%	0.30%	0.13%	0.11%	25,863,395	N
DK	Y	0.56%	N/A	N/A	N/A	0.22%	0.00%	24,383,916	N
EE	Y	0.00%	0.41%	0.37%	0.37%	0.10%	0.09%	11,375,364	N
ES	Y	1.83%	4.12%	1.99%	1.99%	0.93%	0.47%	156,580,193	N
FI	Y	0.47%	0.39%	0.36%	0.36%	0.07%	0.06%	8,807,716	N
FR	Y	4.00%	3.81%	2.00%	2.00%	5.99%	2.00%	60,293,582	N
GR	Y	0.98%	2.32%	1.28%	1.28%	0.47%	0.43%	75,580,215	N
HR	N	6.63%	4.82%	2.00%	2.00%	3.66%	2.00%	12,693,518	N
HU	Y	12.23%	8.90%	0.47%	0.47%	20.93%	0.00%	3,431,974	N
IE	Y	0.11%	0.24%	0.01%	0.01%	0.00%	0.00%	4,213,951	N
IT	Y	0.00%	1.04%	1.04%	1.04%	0.00%	0.00%	78,145,902	N
LT	Y	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	10,457,639	N
LV	Y	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15,693,571	N
MT	Y	0.01%	0.00%	0.00%	0.00%	1.03%	0.67%	1,745,453	N

⁽⁷⁸⁾ Bremen does not qualify for enhanced proportionate arrangements due to the TER above materiality for the accounting year 2019-2020

		Accounting year 2019-2020	Accounting year 2020-2021				Accounting year 2021-2022		Reporting year 2022	Issued Reservation for 2022 (Y/N)
MS	MCS functioning effectively (Y/N/NA): Y=Cat. 1-2; N=Cat. 3-4	Total Error Rate confirmed by EC	Total Error Rate confirmed by EC	Residual Total Error Rate confirmed by EC	Residual Total Error Rate removing impact of advances to financial instruments	Total Error Rate reportable by EC	Residual Total Error Rate reportable by EC	Relevant expenditure (interims + retentions - deductions)		
	(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	
as confirmed by DG MARE audit work		Confirmed error rates after EC's assessment (desk review and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)		as per SFC2014	as confirmed by DG MARE audit work	
NL	Y	0.12%	0.00%	0.00%	0.00%	0.08%	0.00%	14,327,649	N	
PL	Y	1.47%	0.05%	0.00%	0.00%	1.30%	1.03%	58,136,394	N	
PT	Y	1.93%	4.11%	2.00%	2.00%	1.44%	0.70%	49,258,323	N	
RO	N	0.40%	8.82%	8.71%	8.71%	8.06%	2.45%	3,149,852	Y	
SE	Y	4.12%	0.00%	0.00%	0.00%	4.14%	2.00%	13,323,828	N	
SI	Y	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	5,308,118	N	
SK	Y	N/A	N/A	N/A	N/A	4.27%	0.58%	1,964,607	N	
UK	Y	1.23%	2.10%	1.94%	1.94%	2.16%	1.79%	17,889,456	N	
TOTAL				1.38%	1.38%			679,725,476		
					Weighted residual total error rate (RTER)			Relevant expenditure		
								RTER * Relevant expenditure	9,376,893	
								Estimated risk at payment		

○ Audit activity of the year 2022

The audit activity is based on the common methodology of DG MARE, DG REGIO and DG EMPL as explained under section A above.

Audits are carried out based on an annual risk assessment.

In relation to compliance audits, this risk assessment is common with DG REGIO and DG EMPL and takes account of the reliability of the work of the national audit authorities, their independence and structure as well as the amount of expenditure declared during the accounting year compared to the overall budgetary allocation for the programming period.

For the thematic audits, the risk assessment considers any specific risks and horizontal issues identified during the day-to-day audit work in relation to the operational programmes and/or the implementing programme authorities, as well as a reasonable and balanced coverage of Member States throughout the year and the programming period.

During the reporting year, DG MARE carried out 23 audits for the EMFF, selected based on the risk assessments for the different audit assignments. These took into account in particular the level of reliance on the national authorities and any related risks identified, Member States' budgetary implementation and DG MARE's audit overall coverage of operational programmes during the programming period.

By end-2022, DG MARE audited all 27 Member States at least once during the programming period 2014-2020. In particular, compliance audits were carried out in all Member States except one for which no substantial expenditure has yet been declared to DG MARE (Slovakia, compliance audit planned in 2023).

Annual accounts 2020-2021 – Confirmation of error rates reported in 2021 AAR

In the 2021 AAR, DG MARE reported in Annex 7 the error rates as reported by the national audit authorities in the annual control reports for the accounting year 2020-2021. In 2022, DG MARE carried out four fact-finding missions to review the work carried out by the audit authorities concerned for the preparation of their annual control reports.

Subsequently, DG MARE identified, via a risk assessment, eight audit authorities for which the desk review of the assurance package was complemented by a compliance audit.

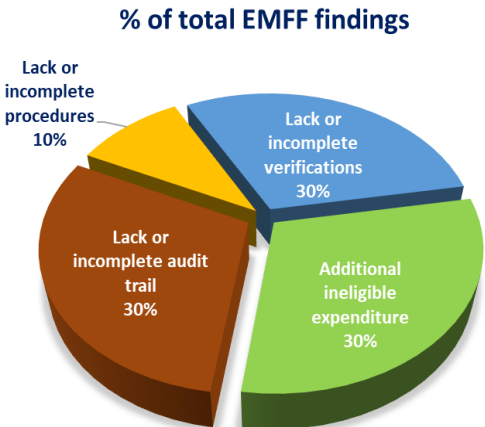
In the course of the audit work, the error rates reported by the audit authorities in their annual control reports were verified and confirmed by DG MARE. Some of the error rates reported needed recalculation by DG MARE. However, none of the residual total error rates, as confirmed by DG MARE, exceeded the materiality threshold.

The additional errors found by DG MARE relate to ineligible expenditure due to an unlawful funding grant to a non-SME beneficiary in Italy and to costs not sufficiently substantiated by accounting evidence in the United Kingdom.

For all other Member States, the error rates were confirmed by DG MARE as reported by the national audit authorities, with only some minor corrections not exceeding materiality.

The risk at payment for the accounting year 2020-2021 is 1.38%.

Typology of DG MARE findings (accounting year 2020-2021)

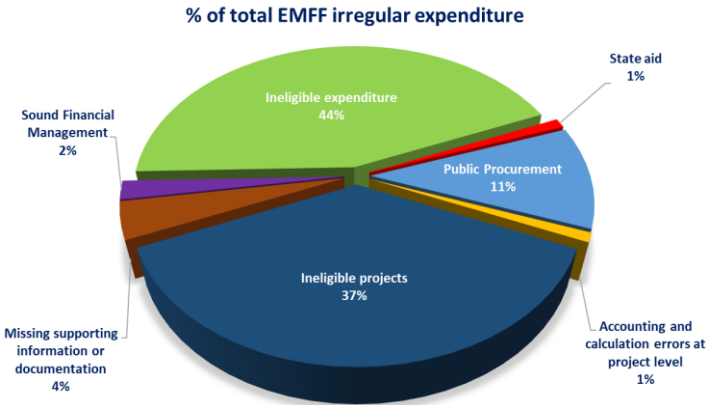


Findings made by DG MARE in relation to the methodology applied and the work carried out by the audit authorities mainly relate to the “lack or incomplete audit trail” (30%), “lack or incomplete verification” (30%) and “additional ineligible expenditure” (30%).

Typology of Audit Authorities’ findings (accounting year 2020-2021)

The audit authorities have reported significant audit coverage through their audits of operations for the accounting year 2020-2021 by auditing 810 out of a total of 21.807 items in the population (payments claims/operations), representing 32% of the total declared expenditure.

This demonstrates that single auditing under shared management allows for a large audit coverage of beneficiaries and expenditure. At the same time the extended methodological guidance on statistical sampling tools recommended by the Commission helps the national audit authorities to keep a balanced level of audit work.



Moreover, following a common typology agreed and shared with the Commission and aligned with the OLAF data base (for reporting irregularities), the audit authorities reported on irregularities found in their audits of operations in accordance with this typology.

Of the total irregular expenditure reported by the audit authorities relating to accounting year 2020-2021, 44% relates to “ineligible expenditure” and 37% to “ineligible projects”.

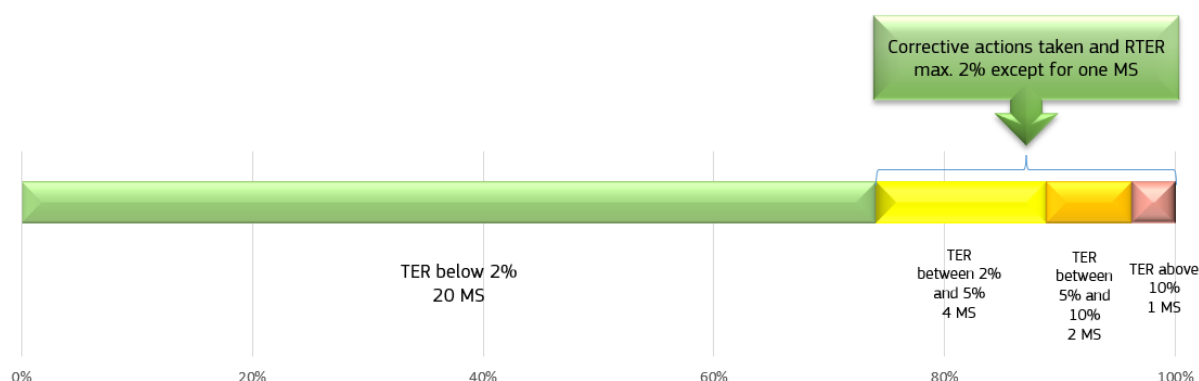
Annual accounts 2021-2022

During the last accounting year (from 1 July 2021 to 30 June 2022), expenditure was declared to the Commission by all 27 Member States.

All audit authorities provided unqualified opinions on the accounts, all of which are acceptable.

DG MARE has carried out a first preliminary consistency review of the error rates reported by the Member States leading to the “reportable” error rates. Prior to this review fact-finding missions complemented the work for four Member States, which did not reveal any major shortcomings. These fact-finding missions are considered of high added value as they aim to review the work carried out by the audit authority, to verify the correctness of the audit authority’s error rate calculation and to detect possible weaknesses in the conclusions drawn by the audit authority, prior to the submission of the annual control reports.

For the 27 Member States that provided substantial accounts, the range of total error rates (TER) reported is as follows:



Out of seven Member States reporting a total error rate above the materiality threshold, six have taken the necessary corrective actions to reduce the residual error in the population to 2% or below.

For the remaining Member State (RO), which has not reduced the residual error in the population to 2%, the reservation issued in the AAR 2021 is maintained, in accordance with the criteria established in the materiality Annex 5. For further information on this reservation please refer to Annex 9.

In addition, DG MARE will take all necessary remedial actions such as the interruption of payment deadlines and/or financial corrections, as applicable.

One Member State (HU) has reported a total error rate of 20.93%. While in general, a total error rate exceeding 10% would trigger a reservation, in accordance with Annex 5, DG MARE considers that this specific case qualifies for an exception. Of the reported total error rate, around 19.8% is due to a systemic error established by DG MARE’s compliance audit for the accounting year 2019-2020 (ineligible non-SME beneficiary). While the related contradictory procedure was concluded with the final audit report in August 2022, payment applications

for the accounting year 2021-2022 (ending in June 2022) included expenditure of the beneficiary in question. As a consequence of this time overlap, the expenditure declared was sampled by the audit authority for its audits of operations found 100% ineligible and included in the total error rate (TER). The important amount of expenditure declared by the beneficiary resulted in the TER increasing far above materiality. Therefore, DG MARE considers that a reservation for the operational programme concerned would be disproportionate as not reflecting the legality and regularity of the remaining expenditure entered into the 2021-2022 accounts being below materiality (around 1.13%). The irregular amount was deducted from the accounts and the systemic error entirely delimited and corrected, including for previous accounting years.

Thematic audits

The single audit strategy also foresees thematic/targeted audits for programmes to cover horizontal areas. In this context, DG MARE carried out nine audit missions focussing on specific key requirements of the Member States' management and control systems i.e. the selection of operations, adequate management verifications and proportionate anti-fraud measures.

While for some of the 2022 audits the contradictory procedure is ongoing, the preliminary results of all audits are in general positive and have not led to material errors or critical findings. However, in one of these audits irregular expenditure was preliminarily found ineligible, relating to the ineligible construction of a new auction hall.

C. Financial corrections and recoveries, suspensions and interruptions of payments carried out during the reporting year per Member State, programming period and fund

○ Financial corrections and recoveries

During the reporting year, DG MARE recovered an amount of €0.6 million under the EFF 2007-2013 programming period, following the finalisation of the closure procedure for one Operational Programme.

No net financial corrections were due in relation to the EMFF 2014-2020 programming period.

○ Interruptions related to Management and Control Systems (Article 83 CPR)

As per 31 December 2022, DG MARE had clear evidence to suggest a significant deficiency in the effective functioning of the management and control systems for two EMFF Operational Programmes (Croatia, Romania), identified during audits carried out by the national audit authorities. This justifies the (partial) interruption of related payment deadlines in accordance with Article 83(1)(a) CPR.

For **Croatia**, the national audit authority in February 2022 assessed the essential key requirements 2 (appropriate selection of operations) and 4 (adequate management verifications) in category 3 “works partially; substantial improvements are needed”. Throughout the reporting year, the national authorities followed up on the necessary remedial actions and in October 2022, the related interruptions of payment deadlines could be lifted for one of the measures under the Operational Programme, while the payment deadlines for expenditure relating to all other measures remain under interruption.

For **Romania**, the national audit authority in November 2022 assessed the essential key requirement 2 for support in the form of compensations due to the Covid-19 outbreak in category 3. However, no expenditure possibly affected by the related audit findings has been certified to DG MARE since. Future payments in relation to the expenditure affected will only resume once the necessary remedial and corrective measures have been taken by the national authorities, as applicable.

At the same time, the interruption of payment deadlines following DG MARE’s 2020/2021 audit in **Romania** was lifted in November 2022, following the Member State having implemented sufficient corrective and remedial actions, while further remedial measures are still under way. Therefore, payments relating to expenditure affected by the audit findings could therefore resume.

In addition, following a compliance audit in **Italy** carried out by DG MARE in April 2022, payment deadlines had preliminarily been interrupted for investments in processing, due to possibly systemic unlawful funding to companies other than SMEs. In the meantime, Italy has verified and confirmed that the related error identified by DG MARE was not of a systemic nature and therefore, payments could resume in full.

Interruptions/suspensions related to non-compliance with CFP obligations (Articles 100 and 101 EMFF)

- Following the letter of formal notice for infringement regarding shortcomings in **Croatia's** control system for Bluefin Tuna farms, a warning letter was sent to the Croatian authorities in accordance with Article 100 of the EMFF Regulation informing that non-compliance with CFP rules may lead to an interruption of a payment deadline or suspension of payments under the EMFF. Croatia replied to the warning letter by stating that they have fulfilled their obligations and have ensured compliance with the rules of the CFP. Depending on the conclusions drawn from the assessment of the information provided by Croatia, DG MARE might, if deemed necessary, prepare a decision on non-compliance and subsequently interrupt the payment deadlines related to control expenditure.
- The **Irish** EMFF expenditure on control is suspended since June 2018 due to non-fulfilment of the ex-ante conditionality on administrative capacity for control. Until 31 December 2022, payment claims have been suspended for an amount of €29.3 million. The suspension of the payment deadline will only be lifted when Ireland has satisfactorily addressed the ex-ante conditionality. The information provided by Ireland suggests that the legal remedial measures may be in place in the first half of 2023.
- For **Malta** the Commission opened in May 2020 infringement proceeding identifying several cases of non-compliance by Malta with its Common Fisheries Policy (CFP) related to shortcomings detected in the control system of Malta over Bluefin Tuna farms and related activities carried out in the territory and waters under its jurisdiction or by vessels flying the flag of Malta. No payment application involving such expenditure was submitted by Malta. The infringement procedure was closed on 15 July 2022. Payments related to control expenditure can therefore resume.
- In July 2021, COM adopted decisions establishing non-compliance with CFP rules for infringement procedures that had been launched in October 2020 against **Belgium and the Netherlands**. In 2022 COM adopted a new decision establishing non-compliance with CFP rules for **France**. Based on these non-compliance decisions, the payment deadline for control expenditure declared by these MS under the EMFF would have to be interrupted. However, in the period from the non-compliance decisions to the end of 2022, **Belgium, the Netherlands** and **France** did not submit any payment applications including control expenditure.
- Following the launch of additional infringement procedures in late 2021 against **France, Spain, Ireland, Belgium and the Netherlands** in relation to non-compliance with CFP rules on landing obligations, warning letters were sent to the EMFF managing authorities in the course of 2021 about the possible interruption of EMFF funding on control. The replies from the MS were received in 2022 in the context of the infringement procedure and the necessary follow up will be carried out in 2023.

D. Corrective measures accepted and/or implemented by Member states split by auditing/investigating service.

Financial corrections stemming from the national authorities' work, audits carried out by the Commission and the Court of auditors as well as recommendations by OLAF, are in general implemented directly by the Member States concerned. Depending on when the irregularities are detected and to which accounting year they relate, they can either be withdrawn from subsequent interim payment applications, in which case they are reported in Appendix 2 of the accounts relating to the accounting year in which the withdrawal was made, or from the annual accounts for the accounting year during which the expenditure was initially certified.

The amounts placed under **ongoing assessment**, in accordance with Article 137(2) CPR, concern expenditure that was, at the time of the submission of the annual accounts, the subject of additional verifications by the relevant Member States in order to ensure its legality and regularity. Such additional verifications can be considered necessary, due, for example to system audits carried out by national audit authorities, the Commission or the Court of auditors, to further analysis required following national management verifications or to the need to delimit systemic errors detected during audits of operations. Since they constitute a preliminary deduction from the amounts certified to the Commission until their legality and regularity is finally confirmed, they are considered a preventive correction in order to protect the Union budget. This is in particular the case for preliminary results from the work of the Court of auditors. Due to the sampling methodology for the 'Natural Resources' Chapter, the operations selected for an audit usually relate to accounting years for which the accounts have not been submitted by the Member States concerned at the time of the audit. Therefore, the related expenditure can be excluded from the accounts by the Member States, pending the finalisation of the audit work and/or the related contradictory procedures, as applicable.

For the EMFF, a breakdown of the financial corrections and amounts placed under ongoing assessment is included in the table below:

EMFF financial corrections reported by Member States for the accounting year 2021-2022 (withdrawals, recoveries and deductions)

Member State	Total withdrawals and recoveries		Total deductions from accounts		TOTAL	
	Total expenditure	Out of which amounts corrected as results of <u>audits</u>	Total expenditure	Out of which amounts corrected as results of <u>audits</u>	Total expenditure	Out of which amounts corrected as results of <u>audits</u>
	(A1)	(A2)	(B1)	(B2)	(C1)=(A1)+(B1)	(C2)=(A2)+(B2)
	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>
AT	0	0	1,579	1,579	1,579	1,579
BE	0	0	0	0	0	0
BG	20,451	0	1,244,692	220,084	1,265,144	220,084
CY	17,402	0	138,576	121,582	155,978	121,582
CZ	0	0	133,554	86,821	133,554	86,821
DE	13,935	962	41,290	7,996	55,225	8,958
DK	3,389,448	1,469,063	187,896	187,896	3,577,344	1,656,959
EE	634,469	0	168,834	1,241	803,303	1,241
ES	1,322,124	0	2,780,992	1,058,011	4,103,116	1,058,011
FI	0	0	184,275	4,493	184,275	4,493
FR	300,000	0	22,632,091	1,445,267	22,932,091	1,445,267
GR	5,638	493	44,904	37,990	50,541	38,483
HR	0	0	2,309,046	200,661	2,309,046	200,661
HU	212,305	178,233	2,822,676	88,023	3,034,980	266,256
IE	12,237	0	266	266	12,503	266
IT	303,607	0	13,090,797	0	13,394,404	0
LT	56,207	0	0	0	56,207	0
LV	717,299	0	0	0	717,299	0
MT	0	0	11,267	11,267	11,267	11,267
NL	0	0	13,058	13,058	13,058	13,058
PL	86,121	0	483,622	348,774	569,744	348,774
PT	0	0	2,041,295	642,860	2,041,295	642,860
RO	159,674	0	2,891,975	767,984	3,051,650	767,984
SE	44,361	40,260	1,215,201	96,594	1,259,562	136,854
SI	0	0	0	0	0	0
SK	30,204	0	273,914	123,019	304,118	123,019
UK	200,367	45,263	207,102	106,215	407,469	151,477
Grand Total	7,525,848	1,734,273	52,918,902	5,571,681	60,444,750	7,305,954

For the EMFF, the total expenditure⁽⁷⁹⁾ declared in the accounting year 2021-2022 is **€1.3 billion**, of which **€60.4 million (4.6%)** were removed by the **programme authorities**. These corrections contribute to the protection of the EU budget as they result from:

- **audits of operations of the audit authorities (€7.3 million** of implemented, definitive financial corrections, **0.6%**);
- **amounts previously declared during the accounting year** and temporarily excluded from the accounts in view of the further assessment of their legality and regularity in application of Article 137(2) CPR (**€26.7 million, 2.0%**)⁽⁸⁰⁾;
- **financial corrections implemented at the request of the Commission** as a follow-up to its own audits (**€4.5 million, 0.3%**), ECA audits (**€0.01 million, 0.001%**) and OLAF investigations (**€1.1 million, 0.08%**);
- **other verifications**, including those carried out by the managing or the certifying authorities (**€20.8 million** of definitive financial corrections, **1.6%**).

The main root causes for the irregularities that have led to **definitive financial corrections** depend on the typology of the underlying errors, see under sections “Typology of findings” above. In general, the causes for ineligible expenditure are related to insufficient verifications by the national managing authorities, but also to sometimes complex interpretation issues in relation to the underlying eligibility provisions.

DG MARE, through its audit and supervisory role, contributes to the preventive and corrective mechanisms. In particular, **financial corrections requested by MARE** in 2022 through its audit activity and accepted by Member States. It should however be noted in this context that there is no direct correlation between the year of detection of an irregularity and the year of implementation of the related financial correction, since the latter heavily depends on the length of necessary follow-up procedures and the time of submission as well as the volume of payment claims, in which such deductions can be made.

⁽⁷⁹⁾ Including public (EMFF and national) and private contributions

⁽⁸⁰⁾ These amounts under ongoing assessment can be reintroduced only once the outstanding verifications have been completed and confirmed that the concerned expenditure is indeed legal and regular. Otherwise they are transformed in definitive financial corrections implemented in the accounts.

Cumulative EMFF financial corrections reported by Member States since the beginning of the programming period (withdrawals, recoveries and deductions)

Member State	Total withdrawals and recoveries		Total deductions from accounts		TOTAL	
	Total expenditure	Out of which amounts corrected as results of <u>audits</u>	Total expenditure	Out of which amounts corrected as results of <u>audits</u>	Total expenditure	Out of which amounts corrected as results of <u>audits</u>
	(A1)	(A2)	(B1)	(B2)	(C1)=(A1)+(B1)	(C2)=(A2)+(B2)
	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>
AT	723,556	-	201,553	3,211,989	925,109	3,211,989
BE	531	-	4,529,255	5,887	4,529,786	5,887
BG	72,633	-	4,918,687	3,116,826	4,991,320	3,116,826
CY	19,643	-	1,056,851	134,221	1,076,494	134,221
CZ	1,483,029	-	1,473,512	1,331,769	2,956,542	1,331,769
DE	13,935	962	517,681	216,937	531,616	217,898
DK	3,580,659	1,469,063	11,872,344	5,400	15,453,003	1,474,463
EE	718,444	-	1,152,105	19,484	1,870,549	19,484
ES	1,627,463	-	10,848,765	6,996,446	12,476,228	6,996,446
FI	107,764	-	3,337,939	258,181	3,445,703	258,181
FR	1,237,015	-	46,325,585	7,170,307	47,562,600	7,170,307
GR	94,398	493	21,150,320	827,915	21,244,718	828,408
HR	51,771	-	24,145,249	5,697,446	24,197,020	5,697,446
HU	1,269,485	178,233	5,713,755	1,142,669	6,983,241	1,320,902
IE	12,420	-	556,431	556,431	568,851	556,431
IT	322,858	-	21,028,607	-	21,351,465	-
LT	75,972	-	12,711	-	88,683	-
LV	1,088,481	-	8,160	8,160	1,096,641	8,160
MT	-	-	65,815	15,767	65,815	15,767
NL	59,498	-	22,890	15,954	82,388	15,954
PL	229,806	-	39,949,833	668,021	40,179,639	668,021
PT	211,189	-	17,134,495	8,691,442	17,345,684	8,691,442
RO	629,114	-	7,631,278	1,206,191	8,260,392	1,206,191
SE	53,392	40,260	3,122,116	102,526	3,175,509	142,786
SI	-	-	48,721	37,879	48,721	37,879
SK	30,204	-	449,313	181,401	479,517	181,401
UK	4,556,903	45,263	8,388,141	4,412,172	12,945,044	4,457,435
Grand Total	18,270,165	1,734,273	235,662,112	46,031,421	253,932,277	47,765,694

For the EMFF, the total expenditure⁽⁸¹⁾ declared since the beginning of the programming period is **€5 727.9 billion**.

As regards the **cumulative multiannual preventive and corrective measures** by the **programme authorities, €253.9 million (4.4%)** were removed (**preventive measures: €235.7 million, corrective measures: €18.3 million**). These corrections contribute to the protection of the EU budget as they result from:

- **audits of operations of the audit authorities (€47.8 million** of implemented, definitive financial corrections, **0.8%**);
- **amounts previously declared during the accounting year** and temporarily excluded from the accounts in view of the further assessment of their legality and regularity in application of Article 137(2) CPR (**€76.2 million, 1.3%**)⁽⁸²⁾;
- **financial corrections implemented at the request of the Commission** as a follow-up to its own audits (**€25 million, 0.4% representing €13.7 million in EU share**⁽⁸³⁾), **ECA audits (€40.2 million, 0.7%)** and **OLAF investigations (€1.1 million, 0.02%)**;
- **other verifications**, including those carried out by the managing or the certifying authorities (**€63.6 million** of definitive financial corrections, **1.1%**).

However, it should be noted that under shared management, the benefit of controls is not primarily defined by preventive and corrective measures but by continuously improving management and control systems that prevent irregularities upfront. In particular in the fisheries funds, these management and control systems have been relatively stable over the last three programming periods in most Member States. In addition, DG MARE has already covered all operational programmes by different audit assignments (compliance, thematic, fact-finding) for the programming period 2014-2020, most of them even multiple times, except those that are considered of low risk.

⁽⁸¹⁾ Including public (EMFF and national) and private contributions

⁽⁸²⁾ These amounts under ongoing assessment can be reintroduced only once the outstanding verifications have been completed and confirmed that the concerned expenditure is indeed legal and regular. Otherwise they are transformed in definitive financial corrections implemented in the accounts.

⁽⁸³⁾ The EU share is calculated using the ratio between the EMFF certified expenditure and total expenditure declared

ANNEX 8: Specific annexes related to "assessment of the effectiveness of the internal control systems" (not applicable)

ANNEX 9: Specific annexes related to "Control results" and "Assurance: Reservations"

Annex related to "Control results" - Table X: Estimated risk at payment and at closure

Table X - Estimated risk at payment and at closure

DG MARE	Payments made (2022;MEUR)	minus new prefinancing [plus retentions made] (in 2022;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2022;MEUR)	Relevant expenditure (for 2022;MEUR)	Detected error rate or equivalent estimates			Estimated risk at payment (2022;MEUR)			Adjusted Average Recoveries and Corrections (<i>adjusted</i> ARC; %)			Estimated future corrections [and deductions] (for 2022;MEUR)			Estimated risk at Closure (2022;MEUR)					
(1)	(2)	(3)	(4)	(5)	(6)			(7)			(8)			(9)			(10)					
EMFAF	52.99	- 52.99	0.00	0.00	0.00%	-	0.00%	0.00	-	0.00	0.00%	-	0.00%	0,00	-	0,00	0,00	-	0,00			
EMFF	758.36	- 41.46	- 37.18	679.73	1.38%	-	1.38%	9.38	-	9.38	0.27%	-	0.27%	1,85	-	1,85	7,53	-	7,53			
SFPAs	153.60	0.00	0.00	153.60	0.00%	-	0.00%	0.00	-	0.00	0.00%	-	0.00%	0,00	-	0,00	0,00	-	0,00			
EFC Agency	29.34	- 29.34	20.44	20.44	0.50%	-	0.50%	0.10	-	0.10	0.00%	-	0.00%	0,00	-	0,00	0,10	-	0,10			
Contribution agreements	11.02	- 11.02	0.00	0.00	0.50%	-	0.50%	0.00	-	0.00	0.00%	-	0.00%	0,00	-	0,00	0,00	-	0,00			
Procurement, grants and other expenditure	29.03	- 9.36	10.41	30.07	0.50%	-	0.50%	0.15	-	0.15	0.11%	-	0.11%	0,03	-	0,03	0,12	-	0,12			
DG total	1 034.33	- 144.17	- 6.33	883.83				9.63	-	9.63	0.21%	-	0.21%	1,88	-	1,88	7,75	-	7,75			
								Overall risk at payment in %			1.09%						Overall risk at closure in %			0.88%		
											<i>(7) / (5)</i>						<i>(10) / (5)</i>					

Notes to the table X

(1) Relevant Control Systems differentiated per relevant portfolio segments and at a level which is lower than the total.

(2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.

In all cases of Co-Delegations (Internal Rules Article 3), "payments made" are reported by the Delegated departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.

(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-SubDelegations.

Retentions: for the EMFF, the 10% retention applied during the year.

(4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption').

Retentions: for the EMFF, the retentions released during the year by the Commission.

(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality and regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out and adds the retentions made, and adds the pre-financing actually cleared and subtracts the retentions released; and any deductions of *expenditure made by MS* during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.

(6) In this column, we disclose the detected error rates or equivalent estimates – "*residual total error rates*" for the EMFF.

For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (e.g. *administrative expenditure, operating contributions to agencies*), the rate which should be used is 0.5% as a conservative estimate, unless the department has a more precise estimate based on evidence.

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. The AOD *has adjusted* this historic average based on the specificities of the underlying relevant expenditure (average recoveries and corrections for EMFAF and contribution agreements are set at 0% since only pre-financing payments were made; estimated future corrections for EMFF only apply where the RTER is above 2%).

The average implemented corrections and average estimated future corrections over the past 3 years (2019-2021) amount to €0.49 million and €0.14 million respectively (equivalent to 0.08% and 0.02%, respectively, of the average amount of relevant expenditure of that period). It should be noted that the estimated future corrections and implemented corrections are not always comparable, due, inter alia, to the theoretical calculation of estimated future corrections (based on error rates and related weighted averages), the timing of implementation and the multi-annual impact of certain systemic issues.

(9) For the EMFF for which corrections are still possible afterwards, all corrections that remain possible are considered for this estimate.

Reservations

A. Reservation fiche

DG	DG Maritime Affairs and Fisheries
Title of the reservation, including its scope	Reservation concerning the EMFF management and control system (2014-2020 programming period) in Romania
Domain	Shared Management - EMFF
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	Budget line: 08 04 99 01 – Completion of the European Fisheries Fund (EFF) and of the European Maritime and Fisheries Fund (EMFF) — Operational expenditure under shared management (prior to 2021) Payments made in 2022: €758 363 576.94
Reason for the reservation	<u>Significant occurrence of errors in the underlying transactions (legality and regularity):</u> The national audit authority, in its Annual Control Report (ACR) relating to the accounting year 2021-2022, reported a residual total error (RTER) rate of 2.45%. This is due to the Managing Authority, as in the previous accounting year, not having applied the necessary extrapolated financial correction to reduce de RTER to 2% or below. In addition, in relation the financial corrections required for the previous accounting year 2020-2021, DG MARE has not yet received sufficient evidence on their effective implementation.
Materiality criterion/criteria	Residual total error rate above 2%
Quantification of the financial impact (amount at risk)	€77 171.37 (0.01% of 2022 relevant expenditure for budget line 08 04 99 01)
Impact on the assurance	The weaknesses generally affect the legality and regularity of the relevant expenditure for the Operational Programme concerned. The Commission will take corrective measures (financial corrections) and safeguard measures, as necessary (pre-financing, 10% retention, interruption). Assurance is ensured through applying the corrective and safeguard measures such as payment interruptions and financial corrections.
Responsibility for the weakness	The expenditure concerned is under shared management, for which the Member State is primarily responsible for putting in place adequate management and control systems, while the Commission supervises the national authorities in this respect.
Responsibility for the corrective action	The corrective actions taken by DG MARE comprise the following: Following the finalisation of the assessment of the national Annual Control Report, the Member State will be requested to apply the necessary extrapolated financial correction to bring the residual total error rate down to 2% and to identify and correct any possibly irregular expenditure still included in the accounts. In the meantime, DG MARE will take safeguard measures such as the interruption of payment applications in accordance with Article 83 CPR, as applicable.

B. Operational Programmes under reservation and targeted actions

N°	Country code	Ref	Title	Type of Reservation	Reasons for Reservation	Financial impact (MEUR) in 2022	Structural weakness (Y/N)	Actions to be taken
EMFF – 1 Reservation - Quantification = EUR 0.08 million								
1	2014R014MFOP001	N/A	Reservation concerning the EMFF management and control system (2014-2020 programming period) in Romania	Financial	Significant occurrence of errors in the underlying transactions (legality and regularity)	€0.08	Y	Financial corrections to bring the residual total error rate down to 2% (extrapolated financial correction, as necessary) and to identify and correct any possibly irregular expenditure still included in the accounts. In the meantime, DG MARE will take safeguard measures such as the interruption of payment applications in accordance with Article 83 CPR, as appropriate.

C. Reservations issued for Operational Programme in last year's AAR and lifted in 2022 (N/A)

N°	Country code	Ref	Title	Type	Reasons for Reservation	Financial impact (MEUR) in 2020	Reason for lifting the reservation
1							

ANNEX 10: Reporting – Human resources, digital transformation and information management and sound environmental management

A. Human resource management

Objective: DG MARE 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.

Indicator 1 (mandatory): Number and percentage of first female appointments to middle management positions in DG MARE

Source of data: SEC(2020)146 - Measures to reach gender equality at all levels of management by the end of 2024

Baseline (female representation in management) (2019)	Target (2022) ⁽⁸⁴⁾	Latest known results (2022)
47% of MARE middle managers are women (9 women out of 19 managers)	<p><u>First female appointments</u> targets assigned by the Commission for MARE:</p> <ul style="list-style-type: none"> – numbers: 1 out of 2 – percentage: 50% 	<ul style="list-style-type: none"> – 1 female appointment to middle management function in 2022 and 4 out of 5 appointments since 2020. – 55% women in middle management on 31/12/2022.

Indicator 2 (mandatory): DG MARE staff engagement index

Source of data: Commission staff survey 2021

Baseline (2019)	Target (2024)	Latest known results (2021)
<ul style="list-style-type: none"> – 2018 Staff Survey: 78% (up 11 percentage points since 2016. Commission average is 67%). – 2018 Commission Staff Survey: DG MARE obtained the highest Staff Engagement score across the Commission, and the largest improvement since 2016. – July 2019: MARE Management adopted a new Staff Engagement Action Plan to address the main concerns expressed by staff in the 2018 Staff Survey. 	80%	<ul style="list-style-type: none"> – In 2021, MARE’s staff engagement index was 78%, which, despite being a bit lower than our ambitious target, nevertheless placed MARE among the top DGs with the highest levels of staff engagements across the Commission and went well beyond the Commission average of 72%.

Main outputs in 2022:

Output	Indicator	Target	Latest known results
Gender balance at all management levels	1 woman out of 2 first appointments in middle management	50% women in middle management	55% women in middle management on 31/12/2022

⁽⁸⁴⁾ The target will be revised and extended for the period 2023-2024 by January 2023.

Output	Indicator	Target	Latest known results
			4 females took part in the Female Talent Development Programme, resulting in increased pipeline for middle management positions
Staff engagement	Staff engagement index	80%	78% in 2021 Weekly debriefings of the management board meetings by Senior Management team

B. Sound financial management

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

Indicator 1 (mandatory): Estimated risk at closure

Source of data: Annual Activity Report

Baseline (2019)	Target (2014)	Latest known results AAR 2022
< 2% of relevant expenditure	< 2% of relevant expenditure	Error rate EMFF: 1.38% (2021: 0.97%) Error rate EFF: 0 % (2021: 0%)

Indicator 2 (mandatory): Cost-effectiveness of control

Source of data: Annual Activity Report

Baseline (2019)	Target (2014)	Latest known results (AAR 2022)
Overall cost of controls as percentage of payments made = 1.2%	Overall cost of controls as percentage of payments made ≤ 5%	Shared management: 0.8% (2021: 1%) SFPA's: 1.3% (2021: 1.2%)

Main outputs in 2022:

Output	Indicator	Target	Latest known results
Effective controls: legal and regular transactions	Risk at payment	remains < 2 % of relevant expenditure	1,09% (AAR 2022)
	Estimated risk at closure	remains < 2 % of relevant expenditure	0,88% (AAR 2022)

Efficient controls	Budget execution	remains 100% of payment appropriations	99,9% (Annex 3 AAR 2022)
	Time-to-pay	remains 97% of payments (in value) on time	100% (Annex 4 AAR 2022)
Economical controls	Overall estimated cost of controls	remains < 5% of funds managed	1% (AAR 2022)

C. Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy (CAFS)⁸⁵ aimed at the prevention, detection and correction⁸⁶ of fraud.

Indicator: Implementation of the actions included for DG MARE in the Joint Anti-Fraud strategy over the whole strategic plan lifecycle (2020-2024)

Source of data: DG MARE annual activity report, Joint Anti-Fraud Strategy of DGs REGIO, EMPL and MARE 2020-2025, OLAF reporting

Baseline (2020)	Target (2024)	Latest known results (2022)
Joint Anti-Fraud Strategy of DGs REGIO, EMPL and MARE, updated and adopted on 20/12/2019.	100% of action points implemented in time.	Implementation is ongoing on a continuous basis with DG REGIO coordinating.

Main outputs in 2022:

Output	Indicator	Target	Latest known results
Raising awareness regarding OLAF-related procedures and update of the anti-fraud training offer to ensure that Commission staff remains vigilant to fraud	Information sessions organised about OLAF-related procedures	At least 2 information sessions in 2022	4 information sessions in 2022 <ul style="list-style-type: none"> • Anti-fraud info session with OLAF (14/01/2022) • EPP0 training (09/03/2022) • OLAF seminar interviewing (06/05/2022) • Data analysis for fraud prevention / red flags (27/09/2022)

⁽⁸⁵⁾ Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', [COM\(2019\)196 final of 29.04.2019](#) – 'the CAFS Communication' – and the accompanying action plan, [SWD\(2019\)170 final](#) – 'the CAFS Action Plan'.

⁽⁸⁶⁾ Correction of fraud is an umbrella term, which notably refers to the recovery of amounts unduly spent and to administrative sanctions.

Output	Indicator	Target	Latest known results
Support to Member States in their anti-fraud efforts	Continuous support, as applicable	Discuss fraud related matters with Member States during the annual control meetings and/or other suitable occasions	All 2022 annual control meetings with Member States included a standard agenda point on fraud awareness, which was discussed with an OLAF representative.
Regular meetings with counterparts from OLAF policy and investigative units	Number of meetings per year	At least 4 meetings in 2022	<ul style="list-style-type: none"> • 4 Fraud Detection and Prevention Network meetings (08/03/2022, 10/05/2022, 16/06/2022, 20/10/2022); • 1 Advisory Committee for Coordination of Fraud Prevention (COCOLAF) meeting (12/12/2022); • Several meetings on individual OLAF cases

D. Digital transformation and information management

1. Digital transformation

Objective: DG MARE is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Indicator 1 (mandatory): Degree of implementation of the digital strategy principles by the most important IT solutions⁽⁸⁷⁾

Source of data: DG MARE (data provided partially by DG DIGIT)

Baseline (2018)	Interim milestone (2022)	Target (2024)	Latest known results (2022)
Ocean Storage: 0%	Ocean Storage: 67%	Ocean Storage: 94%	Ocean Storage: 50% ⁽⁸⁸⁾
FLUX-FMC: 0%	FLUX-FMC: 61%	FLUX-FMC: 94%	FLUX-FMC: 61%
EUMOFA: 55%	EUMOFA: 85%	EUMOFA: 95%	EUMOFA: 85%

Indicator 2 (mandatory): Percentage of DG MARE's key data assets for which corporate principles for data governance have been implemented

Source of data: Source of data: DG MARE

Baseline (N/A)	Interim milestone (2022)	Target (2024)	Latest known results (2022)
25%	50%	80%	60%

Objective: Compliance by DG MARE with rules on the protection of personal data

Indicator 3 (mandatory): Percentage of staff attending awareness raising activities on data protection compliance

Source of data: DG MARE

Baseline (2018)	Interim milestone (2021)	Target (2024)	Baseline (2022)
20%	60%	100% of staff	80% of staff

⁽⁸⁷⁾ The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle – the progress achieved during the last year.

⁽⁸⁸⁾ The Ocean Store is a complex project using innovative technologies, such as cloud-native development. The procurement process took longer than foreseen and has therefore delayed the start of the project. The complexity of the project and experience needed have been underestimated, and consequently the target will most probably be achieved in 2025, rather than 2024.

Main outputs in 2022:

Output	Indicator	Target	Latest known results
Implementation of the corporate principles for data governance for the DG MARE key data assets	Percentage of implementation of the corporate principles for data governance for the DG MARE key data assets	Interim milestone by 2022: 50%	100%
Output	Indicator	Target	Latest known results
Progressing with the migration to cloud-based technology with the system for aggregated catch reporting	Number of new applications in the cloud	1 (ACDR ready for tests)	0 ⁽⁸⁹⁾
Implementation of the actions included in the Digital Solutions Modernisation Plan: <ul style="list-style-type: none"> • Data Store (ocean store) • FLUX-FMC • EUMOFA 	Degree of implementation of the digital strategy principles.	Interim milestones by 2022: <ul style="list-style-type: none"> • 67% • 61% • 85% 	<ul style="list-style-type: none"> • Data Store (ocean store): 50% • FLUX-FMC: 61% • EUMOFA: 85%
Key actions on information management and data protection:			
<ul style="list-style-type: none"> • Keeping updated records and specific privacy statements for each processing operation of personal data 	<ul style="list-style-type: none"> • Informing natural persons when collecting personal data 	<ul style="list-style-type: none"> • Full compliance every time personal data are collected and processed 	<ul style="list-style-type: none"> • Operational controllers and responsible desk officers have been instructed with regard to record review, and general guidance is provided on privacy statements. • DPC has given individual guidance on 16 privacy statements in 2022 to ensure full information of natural persons whose data are processed by DG MARE. • Review of DG MARE records in line with general guidance currently ongoing.

⁽⁸⁹⁾ The migration of the ACDR system to the cloud has been rescheduled for 2023 following an assessment of the work required to implement the foundations of the cloud infrastructure as a preliminary step to progress with ACDR. This in agreement with System Owner.

<ul style="list-style-type: none"> • Awareness raising on the rules and principles of personal data protection 	<ul style="list-style-type: none"> • Number of events organised and trainings given by the Data Protection Coordinator 	<ul style="list-style-type: none"> • Controllers and MARE staff fully informed about rules on the protection of personal data 	<ul style="list-style-type: none"> • 2 awareness raising events for all DG MARE staff took place at the occasion of data protection day. • 4 trainings provided by DPC, plus additional training opportunities made available from DPO/EDPS, e.g. for HR staff.
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2. Document management

Objective: DG MARE is using innovative, trusted digital solutions for better policy-shaping, information management and administrative processes to forge a truly digitally transformed, user-focused and data-driven Commission

Main outputs in 2022:

Output	Indicator	Target	Latest known results
Implementation of e-signatory workflow as a general rule applying the Qualified Electronic Signature whenever required by legal reasons, replacing the blue ink signature	Minimum percentage of non-incoming registered documents with a fully approved e-signatory	95%	95%
	Minimum percentage of usage of the Qualified Electronic Signature	90%	98%
	Maximum percentage of above mentioned documents with a paper circulation in parallel	5%	0.82%
Sharing data, information and knowledge: files opened to the entire Commission	Minimum percentage of MARE files opened to the entire Commission	40%	37.93%
Filing of registered documents	Percentage of non-filed registered documents	≤1%	0.99%
Use of internal message in ARES	Minimum number of total internal messages used in ARES at the end of 2022	200	179
Reducing paper storage in eligible case	Minimum reduction of volume of paper files stored in MARE archives spaces (in linear meters and corresponding number of files – physical units – approximately)	15 linear meters / ±180 files (physical units)	16.08 linear meters sent to the Historical Archives (193 physical units), 140 linear meters eliminated
Progressive development of Smart Specialisation Platform for Sustainable Blue Economy (A3)	• Draft architecture	2 versions	1st version defined
	• Number of services progressively activated	<ul style="list-style-type: none"> • 1 • 3 	<ul style="list-style-type: none"> • 5 • 3 brokerage events implemented

Output	Indicator	Target	Latest known results
Identifying Information Systems that can be decommissioned after a preservation assessment in the framework of the Digital Preservation Strategy, action I.4.	Implementation period	Q3 2022	Following assessment, one system, Local Data Center is decommissioned

E. Sound environmental management

Objective: DG MARE takes full account of its environmental impact in all its actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work

Indicator: Annual CO2 emissions from MARE missions (tonnes per person)

Source of data: DG HR EMAS team (via PMO) - data on missions

Baseline (2018)	Target (2024)	Latest known results (2022)
2.9 tonnes per person	1.9 tonnes per person (equivalent to a 34% reduction)	1.02 tonnes per person (64.8% decrease from 2018)

Indicator: Average number of working days (per person) for which MARE staff travelled by car

Source of data: DG MARE survey of green behaviours (February 2020)

Baseline (2019)	Target (2024)	Latest known results (2022)
41.4 days	27.3 days (equivalent to a 34% reduction)	19.97 days (equivalent to 51.8% reduction)

Indicator: Amount of PMD (plastic and metal) waste we produce in J-99 (kg per person)

Source of data: OIB

Baseline (2018)	Target (2024)	Latest known results (2022)
1.9 kg per person	1.3 kg per person (equivalent to a 34% reduction)	Data from OIB not available, as J-99 PMD waste counted with J-79.

Indicator: Paper sheets used in J-99 (per person)

Source of data: OIB

Baseline (2018)	Target (2024)	Latest known results (2022)
8,838	5,825 (equivalent to a 34% reduction)	1,482 sheets per person (83,2% reduction)

Indicator: Unsorted waste per person in J-99 (kg per person)		
Source of data: OIB		
Baseline (2018)	Target (2024)	Latest known results (2022)
129 kg	85.1 kg (equivalent to a 34% reduction)	37.6 kg per person (70.9% reduction)
Indicator: Consumption of electricity and gas in J-99 (kWh per person)		
Source of data: OIB		
Baseline (2018)	Target (2024)	Latest known results (2022)
3,628 kWh per person	2,394.5 kWh per person (equivalent to a 34% reduction)	2,262.7 kWh per person (37.6% reduction)
Indicator: % of MARE conferences for which we offset emissions		
Source of data: OIB		
Baseline (2019)	Target (2024)	Latest known results (2022)
0%	100%	At corporate level, it was decided in 2021 that compensation will take place at corporate, rather than DG level, as part of the Action Plan to Green the Commission. Therefore, this indicator should be removed for the future.

Objective: DG MARE takes account of its environmental impact in their actions and actively promotes measures to reduce the related day-to-day impact of the administration and its work, with the support their respective EMAS Correspondents/EMAS Site Coordinators.

Main outputs in 2022:

I. More efficient use of resources (energy, water, paper):

Output	Indicator	Target⁽⁹⁰⁾ (2019 as baseline)	Latest known results
Participation in the end of the year energy saving action, by closing down DG's buildings during the Christmas and New Year's holiday period.	Number of buildings participating	MARE's main building (J-99) is participating	Both MARE buildings (J99 and J79) took part in the extended end of year closure.

⁽⁹⁰⁾ To contribute internally to the Green Deal, and be consistent with the Paris Agreement, DG MARE has developed this strategy, which sets an annual target of 8% reduction of its carbon footprint as of 2020. The target for 2022 is therefore 22% compared to the baseline, the year 2019.

II. Reducing CO₂, equivalent CO₂ and other atmospheric emissions

Output	Indicator	Target (2019 as baseline)	Latest known results
Greener MARE events and conferences	Number of conferences organised in line with the MARE Greening Strategy criteria	50% of conferences organised in line with the MARE Greening Strategy criteria ⁽⁹¹⁾	No data available on this
Reduced carbon emissions caused by MARE missions	Emissions from MARE missions	Reduce by 22% compared to 2019 baseline	40% decrease
Reduced carbon emissions caused by commuting of MARE staff	Average number of working days on which MARE staff travelled to work by car	Reduce by 22% compared to 2019 baseline	No such data available. 22% of MARE colleagues travel to work by car, which is lower compared to the Commission average (30%).
Staff awareness actions on reducing GHG emissions (such as actions on sustainable commuting during EU Mobility week and VeloWalk corporate events) and/or raise staff awareness on sustainable commuting in Reduce carbon emissions generated by staff commuting to work	Number, or % of staff informed / participated	100 % of staff informed of Velomai & Walking Challenge	100%
	<ul style="list-style-type: none"> • % of staff participating in Velomai • % of staff participating in Walking Challenge 	<ul style="list-style-type: none"> • 10% increase of staff participating in Velomai compared to 2019 • 10% increase of staff participating in Walking Challenge compared to 2020⁽⁹²⁾ 	<ul style="list-style-type: none"> • For Velomai: 33% increase • For walking challenge: 19% of staff participated in October walking challenge, which is a 29% decrease compared to the year 2020.
Gradual increased use (and number of) videoconferencing (VC) meeting rooms for meetings with stakeholders (avoiding business trips) in the DG, in collaboration with DG SCIC, OIB and OIL.	Number of videoconference meeting rooms	Increase by 100% the number of videoconference meeting rooms compared to 2019 baseline	700% (increase from 1 to 7 VC rooms in MARE). 2 more meeting rooms to be equipped at the beginning of 2023.

III. Reducing and management of waste

Output	Indicator	Target (2019 as baseline)	Latest known results
	Number or % of staff informed/participated	100 % of staff informed/participated	100%

⁽⁹¹⁾ We do not have baseline data, so the target is an absolute number.

⁽⁹²⁾ A 2019 baseline is not possible as the Walking Challenge started in 2020.

Output	Indicator	Target (2019 as baseline)	Latest known results
Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG's waste generation in collaboration with OIB/OIL where appropriate (for example, promote and label the waste sorting schemes in place).	% unsorted waste generation per person (in J-99)	Reduce by 22% compared to 2019 baseline	Reduction by 59% for building J-99 (based on estimations) ⁽⁹³⁾
	% sorted waste	Increase waste sorting by 5% compared to 2019 baseline	No data available currently on all types of waste

⁽⁹³⁾ This is the reduction in total waste concerning the building J-99 (not per person).

ANNEX 11: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission

With the adoption of the EMFAF Regulation 2021/1139 on 7 July 2021, actions covered by the EMFAF work programmes can be implemented in the framework of indirect management (EMFAF Art. 4(3)). Contribution agreements with International organisations and their agencies were signed in 2022 covering the following type of activities:

EMFAF Priority 1: Implementation of the Common Fisheries Policy

- Voluntary Contributions to the activities of international organisations dealing with fisheries (Art 48(e) of the EMFAF Regulation)

EMFAF Priority 3: Enabling a sustainable blue economy in coastal, island and inland areas, and fostering the development of fishing and aquaculture communities

- Implementation of the Maritime Policy and the development of the sustainable blue economy (Art 51(d) of the EMFAF Regulation)

EMFAF Priority 4: Strengthening international ocean governance and enabling sea and oceans to be safe, secure, clean and sustainably managed

- The implementation of the International Ocean Governance policy (Art 54(a) of the EMFAF Regulation)

The implementing bodies were chosen based on their high degree of specialisation and unique expertise in the fields of fisheries and maritime management. As these organisations are international organisations which had undergone a pillar assessment by the Commission services, the default mode of budget implementation is indirect management.

Below follows a detailed list of the international organisations with whom DG MARE signed agreements in 2022 under indirect management:

	Food and Agriculture Organisation of the United Nations (FAO)
Programme(s) concerned and duration of the delegation	<p>European Maritime, Fisheries and Aquaculture Fund (2021-2027)</p> <p>Voluntary contributions (€ 9.916.020) delegated to the FAO to support:</p> <ul style="list-style-type: none"> - the General Fisheries Commission for the Mediterranean (GFCM) to help reinforce the reform of fisheries governance in the Mediterranean and implementing the new GFCM Strategy in the coming years. It will also fund the regional programmes under the GFCM, aiming at improving capacity and cooperation in the scientific field in the fisheries area: € 8.000.000 (24 months); - the follow-up action to the 35th FAO Committee on Fisheries via the implementation of the Code of Conduct for Responsible Fisheries (CCRF) and related instruments and tools for sustainable fisheries : €900.000 (24 months);

	<ul style="list-style-type: none"> - The Indian Ocean Tuna Commission (IOTC)'s Scientific and Compliance Committees Work Programmes to improve scientific information and advice for the management of tuna, tuna-like and bycatch species caught in IOTC fisheries, and to foster the implementation of IOTC conservation and management measures in line with the CFP: €801.570 (24 months); - the Western Central Atlantic Fishery Commission (WECAFC of the FAO) in strengthening its scientific basis to improve ecosystem approaches to fisheries by advancing fish spawning aggregation information gathering and increase of public engagement in the WECAFC region: €214.450 (14 months).
Annual budgetary amount entrusted	€ 9.916.020
Justification of the recourse to indirect management	<ul style="list-style-type: none"> - REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004; - COMMISSION IMPLEMENTING DECISION of 26.1.2022 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2022 and 2023; - Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.
Justification of the selection of the bodies	<ul style="list-style-type: none"> - Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC; - Council Decision of 25 November 1991 on the accession of the European Community to the Food and Agriculture Organisation of the United Nations (FAO); - Financial and Administrative Framework Agreement between the European Union, represented by the European Commission and the United Nations ("FAFA"), signed on 29 April 2003 and on 26 February 2014 and revised on 31 December 2018.
Summary description of the implementing tasks entrusted	Voluntary Contributions to the FAO to support, <i>inter alia</i> , the General Fisheries Commission for the Mediterranean, the follow-up action to the 35th FAO Committee on Fisheries, the IOTC's Scientific and Compliance Committees Work Programmes and to strengthen the scientific basis of the WECAFC. The overall objective of the contribution to the GFCM is to herald a more structural and steady intervention, to underpin the implementation of the recently adopted 2030 Strategy towards the Sustainability of Mediterranean and Black Sea Fisheries and aquaculture adopted by the GFCM.

ANNEX 12: EAMR of the Union Delegations (not applicable)

ANNEX 13: Decentralised agencies

Entity: European Fisheries Control Agency		
Role of DG: "de tutelle"		
Policy area concerned	Contribution to the Operating (administrative) budget	Contribution to the Operational Budget
Maritime Affairs and Fisheries – Control and Enforcement of the Common Fisheries Policy	€29,339,999.62	-

**ANNEX 14: Reporting on the Recovery and Resilience
Facility (not applicable)**