# ANNEXES

## ANNEX 1: Statement of the Resources Director

***I declare that in accordance with the Commission's communication on clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission[1], I have reported my advice and recommendations to the Director-General on the overall state of internal control in the DG.***

***I hereby certify that the information provided in Section 2 of the present AAR and in its annexes is, to the best of my knowledge, accurate and complete.***

***Brussels, 27 March 2017***

***SIGNED***

***Bruno Robert PRAGNELL***

1 Communication to the Commission: Clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission; SEC(2003)59 of 21.01.2003.

# ANNEX 2: Reporting – Human Resources, Better Regulation, Information Management and External Communication

## Human resource management

| | | | |
|---|---|---|---|
| **Objective: The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.** | | | |
| **Indicator 1: Percentage of female representation in middle management**<br>**Source of data:**<br>Target for female representation in management functions in the European Commission for the years 2015-2019 *adopted by the Commission on 15 July 2015 – SEC(2015)336* | | | |
| Baseline<br>21% in January 2015 | Target<br>Indicator targets for each Directorate-General adopted by the Commission on 15 July 2015 – SEC(2015)336 Commission decision<br>35% by end-2019 | | 22% in December 2016 |
| **Indicator 2: Percentage of staff who feel that the Commission cares about their well-being**<br>**Source of data:** Commission staff survey | | | |
| Baseline<br>36% in 2014 | **Target**<br>Not to fall below baseline (as satisfaction with the Commission covers more than the activities of DG ENV) | | Latest known results<br>32% in 2016 |
| **Indicator 3: Staff engagement index**<br>**Source of data:** Commission staff survey | | | |
| Baseline<br>71% in 2014 | **Target**<br>To improve participation rate in the staff survey and improve the % of satisfaction | | Latest known results<br>66% in 2016 |
| **Main outputs in 2016:** | | | |
| Description | Indicator | Target | Latest known results |
| Development programmes for preparing women for management | 2 programmes | by end 2016 | 2 programmes implemented |
| Rate of vacant posts | Vacancies on average less than 5% on annual basis | by end 2016 | 1.7% |
| In-house learning and development activities to make staff more | List of programmes delivered | by end 2016 | Learning and development programme implemented |

| | | | |
|---|---|---|---|
| efficient and skilled | | | |
| Programmes to promote wellbeing and preventive actions in relation to health | List of programmes offered | by end 2016 | Well-being programme implemented |
| Timely completion and delivery of elements of staff appraisal and promotion exercise | To complete the exercises in the required timeline | by end 2016 | Completed on time |

## Better regulation

| **Objective: Prepare new policy initiatives and manage the EU's acquis in line with better regulation practices to ensure that EU policy objectives are achieved effectively and efficiently.** | | | |
|---|---|---|---|
| **Indicator 1: Percentage of Impact assessments submitted to the Regulatory Scrutiny Board that received a favourable opinion on first submission.**<br>The opinion of the RSB will take into account the better regulation practices followed for new policy initiatives. Gradual improvement of the percentage of positive opinions on first submission is an indicator of progress made by the DG in applying better regulation practices.<br>**Source of data:** DG Environment | | | |
| Baseline 2014 | Interim Milestone 2016 | Target 2020 | Latest known results (2016) |
| 50% | Positive trend compared to baseline | Positive trend compared to interim milestone | 100%[1] |
| **Indicator 2: Percentage of the DG's regulatory *acquis* covered by ex-post evaluations and Fitness Checks not older than five years.**<br>Better Regulation principles foresee that regulatory acquis is evaluated at regular intervals. As evaluations help to identify any burdens, implementation problems, and the extent to which objectives have been achieved, the availability of performance feedback is a prerequisite to introduce corrective measures allowing the acquis to stay fit for purpose.<br>The application of better regulation practices would progressively lead to the stock of legislative acquis covered by regular evaluations to increase.<br>**Source of data:** DG Environment | | | |
| Baseline 2015 | Interim Milestone 2016 | Target 2020 | Latest known results (2016) |
| 22% completed (42% including ongoing) | Positive trend compared to baseline | Positive trend compared to interim milestone | 32% completed (58% including ongoing) |

[1] Proposal for a Regulation on mercury, and repealing Regulation (EC) No 1102/2008 COM(2016)39

## Information management aspects

<table>
<tr><td colspan="4">Objective: Information and knowledge in your DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable.</td></tr>
<tr><td colspan="4">Indicator 1: Percentage of registered documents that are not filed[33] (ratio)<br>Source of data: Hermes-Ares-Nomcom (HAN)[34] statistics</td></tr>
<tr><td>Baseline<br>2014<br>2.88%</td><td colspan="2">Target<br>Maintain</td><td>0,24% in 2016</td></tr>
<tr><td colspan="4">Indicator 2: Percentage of HAN files readable/accessible by all units in the DG<br>Source of data: HAN statistics</td></tr>
<tr><td>Baseline<br>2014<br>97.60%</td><td colspan="2">Target<br>Maintain</td><td>96.53 % in 2016</td></tr>
<tr><td colspan="4">Indicator 3: Percentage of HAN files shared with other DGs<br>Source of data: HAN statistics</td></tr>
<tr><td>Baseline<br>2014<br>0.07%</td><td colspan="2">Target<br>Improve (keeping in mind that some ENV files cannot be shared due to sensitivity/security reasons)</td><td>0.19 % in 2016</td></tr>
<tr><td colspan="4">Main outputs in 2016:</td></tr>
<tr><td>Description</td><td>Indicator</td><td>Target</td><td>Latest known results</td></tr>
<tr><td>Develop a culture of knowledge integrity.</td><td>Monthly in-house training to newcomers.<br>Support to Units in document management procedures and usage of Commission's IT systems.</td><td>by end 2016</td><td>In total, 33 training sessions were organised in 2016 and 241 ENV/CLIMA staff attended the sessions.</td></tr>
<tr><td>Review of e-filing system in units including visits in units</td><td>Number of annual visits and annual updates of list of files</td><td>by end 2016</td><td>In total, 13 sessions were organised in 2016 and 135 ENV/CLIMA staff attended.</td></tr>
<tr><td>Implementation of e-archiving (move away from paper filing onwards digitalised documents registered in ARES)</td><td>Reduced amount of paper files in the units and reduced volume of paper files transferred to the Historical Archives</td><td>by end 2016</td><td>In total 683 paper files have been transferred to the HA in 2016. Due to awareness raising campaigns and training, the Units cleaned offices and dealt with backlogs.</td></tr>
<tr><td>Simplification of processes and the need of a reduction of paper circulation and the benefits of improving the use of electronic</td><td>Number of procedures implemented into e-signatory workflows in ARES</td><td>by end 2016</td><td>Since early 2016 the DG implements the use of e-signatories to validate/sign non-financial documents.</td></tr>
</table>

| | | | |
|---|---|---|---|
| workflows (eSignatories) for a faster and more efficient approval and circulation of documents | | | |

## External communication activities

| **Objective: Citizens perceive that the EU is working to improve their lives and engage with the EU. They feel that their concerns are taken into consideration in European decision making and they know about their rights in the EU** | | |
|---|---|---|
| **Indicator 1: Percentage of EU citizens having a positive image of the EU**<br>**Source of data:** Standard Eurobarometer [monitored by DG COMM]. | | |
| **Baseline**<br>(November 2014) | **Target**<br>(2020) | **Latest known results**<br>(November 2016) |
| Total "Positive": 39%<br>Neutral: 37 %<br>Total "Negative": 22% | Positive image of the EU ≥ 50% | Total "Positive": 35%<br>Neutral: 38%<br>Total "Negative": 25% |
| **Indicator 2: Percentage of EU citizens who are aware of the portfolio item Environment as a result of the DG's actions**<br>**Source of data:** Eurobarometer | | |
| **Baseline**<br>(2014/2015) | **Target**<br>(2020) | **Latest known results** |
| 95% of citizens considered protecting the environment very or fairly important to them personally in 2014 | Maintain or increase | 95% of citizens considered protecting the environment very or fairly important to them personally in 2014 |
| 39% of SMEs consider the environment is a top priority for their company in December 2015 | Increase | 39% of SMEs consider the environment is a top priority for their company in December 2015 |

| **Main outputs in 2016:** | | | |
|---|---|---|---|
| **Description** | **Indicator** | **Target** | **Latest known results** |
| Green Week on "Investing for a greener future" | Successful event | 2016 Q2 | Event implemented |
| European Business Awards for the Environment | Awarded | 2016 | Awarded |
| European Green Capital Award | Awarded | 2016 | Awarded |
| European Green Leaf Award | Awarded | 2016 | Awarded |
| Natura 2000 awards | Awarded | 2016 | Awarded |
| LIFE programme - Best Project Award | Awarded | 2016 | Awarded |

| | | | |
|---|---|---|---|
| Press and social media activity on the occasion of signing into effect of the NEC Directive, the adoption of the Wildlife trafficking action plan, on the conclusion on the Nature Fitness Check, and on the adoption of measures related to the EU Biodiversity Strategy, including the first list of Invasive Alien Species, and on the occasion of the compliance deadline for Member States of the Directive on the reduction of lightweight carrier bags. | Press and social media uptake | Upon adoption / agreement of instruments and other appropriate times | Press and social media and AV material disseminated upon adoption of initiatives. |
| Overhaul of DG Environment's Web Site on Europa under the Digital Transformation Programme | New environment presence on Europa | 2016 | Ongoing |

| **Annual communication spending** (based on estimated commitments): | | | |
|---|---|---|---|
| Baseline (2015): | Target (2016): | Total amount spent | Total of FTEs working on external communication |
| 6.7 million EUR | 5.6 million EUR | 5.2 million EUR | 10.1 |

# Annex 3 Financial Reports - DG ENV - Financial Year 2016

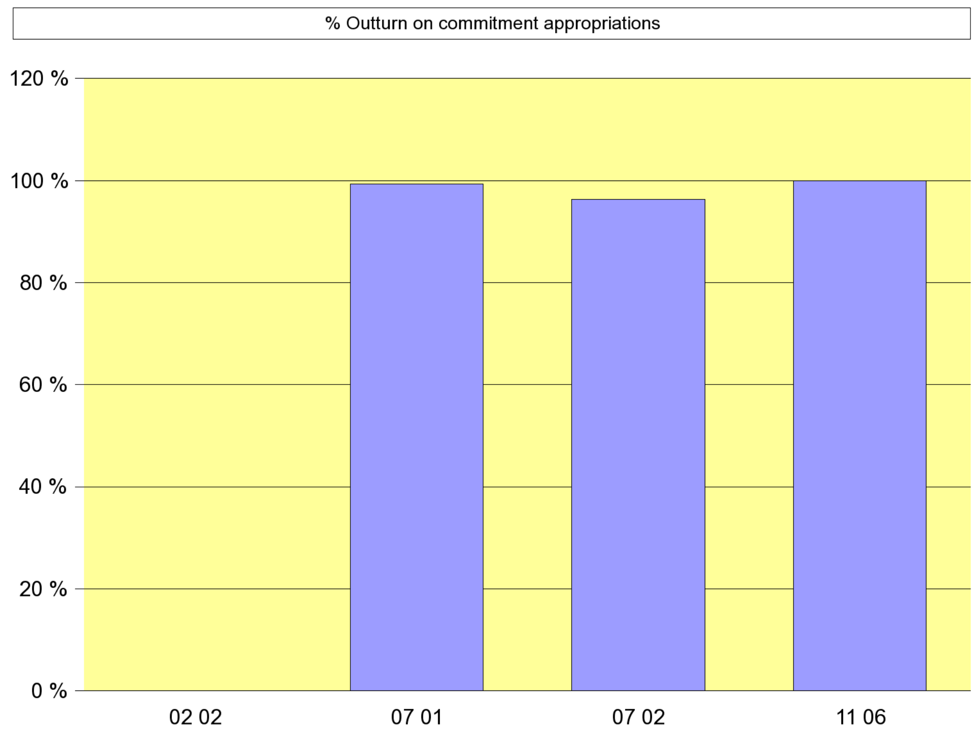


Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

## Additional comments

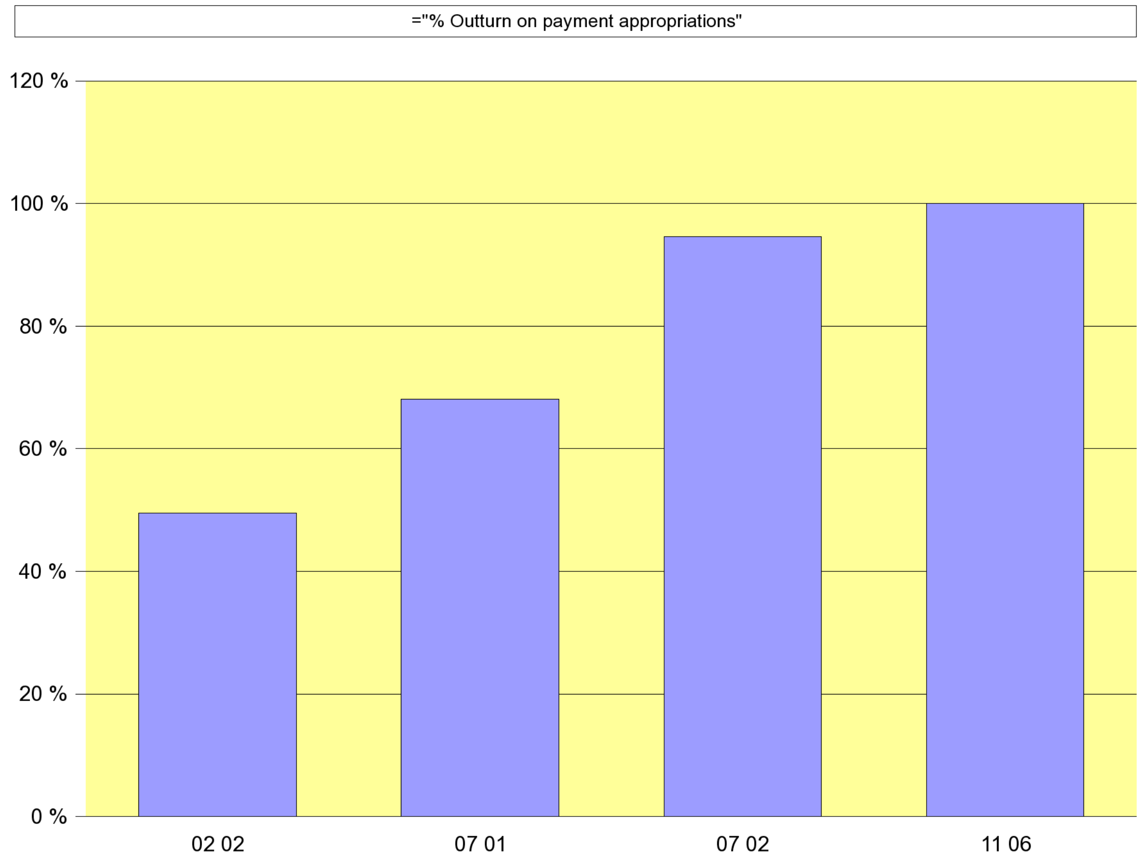
| TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2016 (in Mio €) | | | | | |
|---|---|---|---|---|---|
| | | | Commitment appropriations authorised | Commitments made | % |
| | | | 1 | 2 | 3=2/1 |
| **Title 02 Internal market, industry, entrepreneurship and SMEs** | | | | | |
| 02 | 02 02 | Competitiveness of enterprises and small and medium-sized enterprises (COSME) | 0,19 | 0 | 0,00 % |
| **Total Title 02** | | | 0,19 | 0 | 0,00% |
| **Title 07 Environment** | | | | | |
| 07 | 07 01 | Administrative expenditure of the 'Environment' policy area | 4,47 | 4,45 | 99,37 % |
| | 07 02 | Environmental policy at Union and international level | 198,85 | 191,64 | 96,37 % |
| **Total Title 07** | | | 203,32 | 196,09 | 96,44% |
| **Title 11 Maritime affairs and fisheries** | | | | | |
| 11 | 11 06 | European Maritime and Fisheries Fund (EMFF) | 4,27 | 4,27 | 100,00 % |
| **Total Title 11** | | | 4,27 | 4,27 | 100,00% |
| **Total DG ENV** | | | 207,79 | 200,36 | 96,42 % |

** 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).*



| TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2016 (in Mio €) | | | | | |
|---|---|---|---|---|---|
| Chapter | | | Payment appropriations authorised * | Payments made | % |
| | | | 1 | 2 | 3=2/1 |
| **Title 02 Internal market, industry, entrepreneurship and SMEs** | | | | | |
| 02 | 02 02 | Competitiveness of enterprises and small and medium-sized enterprises (COSME) | 1,78 | 0,88 | 49,55 % |
| **Total Title 02** | | | 1,78 | 0,88 | 49,55% |
| **Title 07 Environment** | | | | | |
| 07 | 07 01 | Administrative expenditure of the 'Environment' policy area | 6,13 | 4,17 | 68,06 % |
| | 07 02 | Environmental policy at Union and international level | 270,21 | 255,74 | 94,65 % |
| **Total Title 07** | | | 276,34 | 259,92 | 94,06% |
| **Title 11 Maritime affairs and fisheries** | | | | | |
| 11 | 11 06 | European Maritime and Fisheries Fund (EMFF) | 1,12 | 1,12 | 100,00 % |
| **Total Title 11** | | | 1,12 | 1,12 | 100,00% |
| | **Total DG ENV** | | 279,24 | 261,92 | 93,80 % |

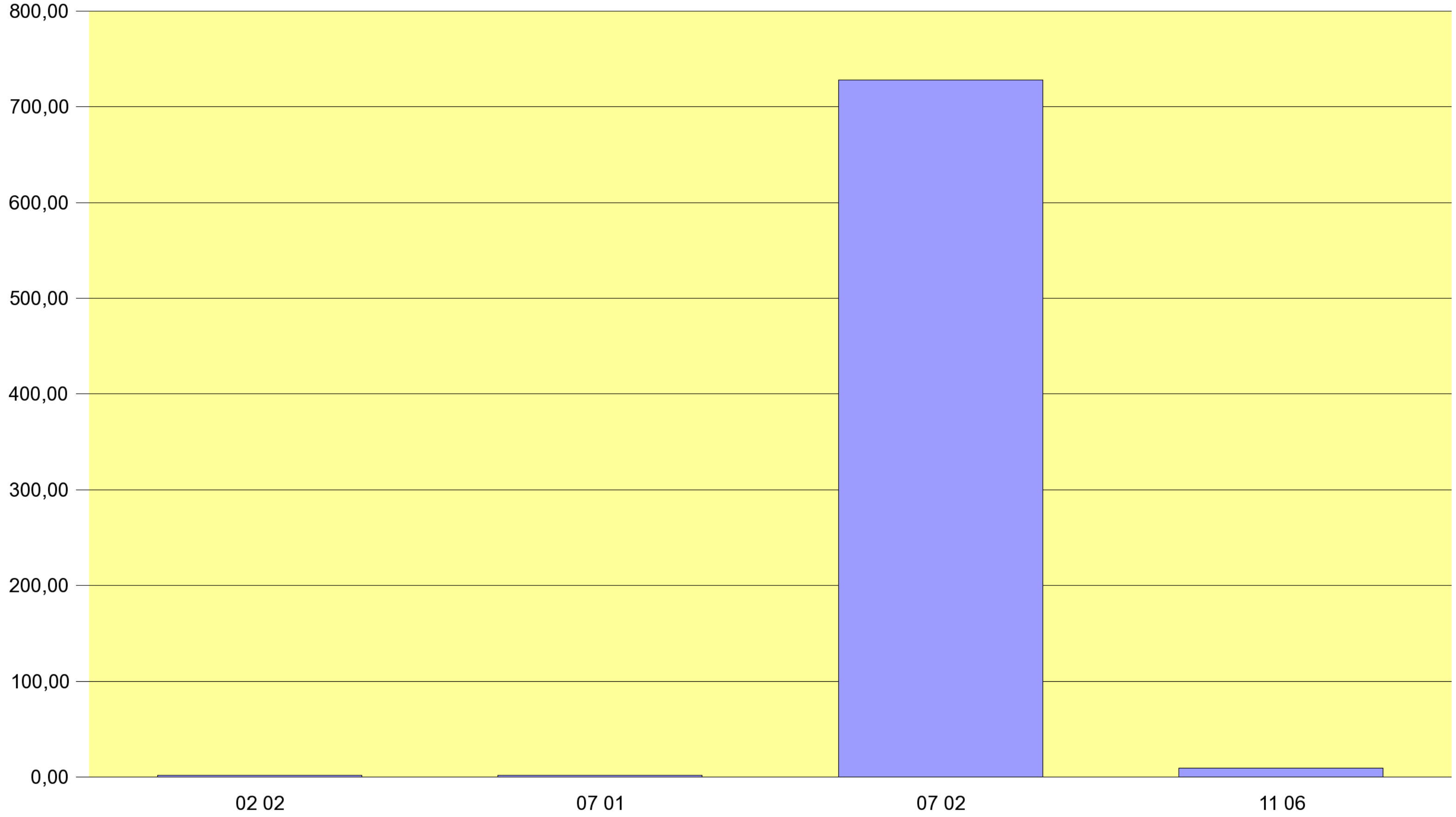
** Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).*



| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2016 (in Mio €) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Chapter | | | 2016 Commitments to be settled | | | | Commitments to be settled from financial years previous to 2016 | Total of commitments to be settled at end of financial year 2016 (incl corrections) | Total of commitments to be settled at end of financial year 2015 (incl. corrections) |
| | | | Commitments 2016 | Payments 2016 | RAL 2016 | % to be settled | | | |
| | | | 1 | 2 | 3=1-2 | 4=1-2/1 | 5 | 6=3+5 | 7 |
| **Title 02 : Internal market, industry, entrepreneurship and SMEs** | | | | | | | | | |
| 02 | 02 02 | Competitiveness of enterprises and small and medium-sized enterprises (COSME) | 0 | 0,00 | 0 | 0,00 % | 1,93 | 1,93 | 2,95 |
| **Total Title 02** | | | 0 | 0,00 | 0 | 0,00% | 1,93 | 1,93 | 2,95 |
| **Title 07 : Environment** | | | | | | | | | |
| 07 | 07 01 | Administrative expenditure of the 'Environment' policy area | 4,45 | 2,79 | 1,66 | 37,26 % | 0,00 | 1,66 | 1,66 |
| | 07 02 | Environmental policy at Union and international level | 191,64 | 51,22 | 140,42 | 73,27 % | 587,65 | 728,07 | 793,68 |
| **Total Title 07** | | | 196,09 | 54,01 | 142,07 | 72,45% | 587,65 | 729,73 | 795,34 |
| **Title 11 : Maritime affairs and fisheries** | | | | | | | | | |
| 11 | 11 06 | European Maritime and Fisheries Fund (EMFF) | 4,27 | 0,40 | 3,87 | 90,74 % | 5,31 | 9,19 | 6,05 |
| **Total Title 11** | | | 4,27 | 0,40 | 3,87 | 90,74% | 5,31 | 9,19 | 6,05 |
| | **Total DG ENV** | | 200,36 | 54,41 | 145,95 | 72,84 % | 594,9 | 740,85 | 804,34 |

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

="Breakdown of Commitments remaining to be settled (in Mio EUR)"




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

## TABLE 4 : BALANCE SHEET ENV

| BALANCE SHEET | 2016 | 2015 |
|---|---|---|
| A.I. NON CURRENT ASSETS | 30 211 938,41 | 32 945 163,69 |
| A.I.5. Non-Current Pre-Financing | 29 611 938,41 | 32 945 163,69 |
| A.I.6. Non-Cur Exch Receiv & Non-Ex Recov | 600 000,00 | |
| A.II. CURRENT ASSETS | 107 154 416,98 | 158 825 249,33 |
| A.II.2. Current Pre-Financing | 67 981 657,78 | 89 293 487,12 |
| A.II.3. Curr Exch Receiv &Non-Ex Recoveral | 28 922 759,20 | 57 781 762,21 |
| A.II.6. Cash and Cash Equivalents | 10 250 000,00 | 11 750 000,00 |
| **ASSETS** | **137 366 355,39** | **191 770 413,02** |
| P.II. CURRENT LIABILITIES | -112 032 772,03 | -111 068 703,11 |
| P.II.4. Current Payables | -15 107 779,80 | -23 034 355,64 |
| P.II.5. Current Accrued Charges &Defrd Incc | -96 924 992,23 | -88 034 347,47 |
| **LIABILITIES** | **-112 032 772,03** | **-111 068 703,11** |
| | | |
| **NET ASSETS (ASSETS less LIABILITIES)** | **25 333 583,36** | **80 701 709,91** |

| | | |
|---|---|---|
| P.III.2. Accumulated Surplus / Deficit | 817 518 151,15 | 636 418 463,94 |

| | | |
|---|---|---|
| Non-allocated central (surplus)/deficit* | -842 851 734,51 | -717 120 173,85 |

| | | |
|---|---|---|
| **TOTAL** | **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.

## TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE ENV

| **STATEMENT OF FINANCIAL PERFORMANCE** | **2016** | **2015** |
|---|---|---|
| II.1 REVENUES | -114 106 537,94 | -137 223 642,1 |
| II.1.1. NON-EXCHANGE REVENUES | -118 932 406,73 | -140 364 143,25 |
| II.1.1.4. FINES | -114 424 800,00 | -134 886 400,00 |
| II.1.1.5. RECOVERY OF EXPENSES | -110 719,09 | -1 104 801,61 |
| II.1.1.6. OTHER NON-EXCHANGE REVEN | -4 396 887,64 | -4 372 941,64 |
| II.1.2. EXCHANGE REVENUES | 4 825 868,79 | 3 140 501,15 |
| II.1.2.1. FINANCIAL INCOME | -60 763,10 | -63 577,57 |
| II.1.2.2. OTHER EXCHANGE REVENUE | 4 886 631,89 | 3 204 078,72 |
| II.2. EXPENSES | 287 451 698,29 | 318 323 329,31 |
| II.2. EXPENSES | 287 451 698,29 | 318 323 329,31 |
| II.2.10.OTHER EXPENSES | 1 777 232,03 | 8 813 826,52 |
| II.2.2. EXP IMPLEM BY COMMISS&EX.AC | 232 827 529,59 | 259 472 282,19 |
| II.2.3. EXP IMPL BY OTH EU AGENC&BO | 42 349 479,27 | 41 751 239,61 |
| II.2.4. EXP IMPL BY 3RD CNTR & INT OR | 10 452 732,09 | 8 220 992,19 |
| II.2.5. EXP IMPLEM BY OTHER ENTITIES | 35 455,00 | 259 637,88 |
| II.2.6. STAFF AND PENSION COSTS | | -208 363,05 |
| II.2.8. FINANCE COSTS | 9 270,31 | 13 713,97 |
| **STATEMENT OF FINANCIAL PERFORMANCE** | **173 345 160,35** | **181 099 687,21** |

*Explanatory Notes (facultative):*
*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use \\\"ctrl+enter\\\" to go to the next line and \\\"enter\\\" to validate your typing.*

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.

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## TABLE 5bis : OFF BALANCE SHEET ENV

| **OFF BALANCE** | **2016** | **2015** |
|---|---|---|
| OB.1. Contingent Assets | 9 607 511,6 | 13 800 075,37 |
| GR for pre-financing | 9 607 511,60 | 13 800 075,37 |
| OB.3. Other Significant Disclosures | -658 916 814,66 | -728 563 264,96 |
| OB.3.2. Comm against app. not yet con | -658 916 814,66 | -728 563 264,96 |
| OB.4. Balancing Accounts | 649 309 303,06 | 714 763 189,59 |
| OB.4. Balancing Accounts | 649 309 303,06 | 714 763 189,59 |
| **OFF BALANCE** | **0,00** | **0,00** |

*Explanatory Notes (facultative):*
*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use \\\"ctrl+enter\\\" to go to the next line and \\\"enter\\\" to validate your typing.*

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.

# TABLE 6: AVERAGE PAYMENT TIMES FOR 2016 - DG ENV

**Legal Times**

| Maximum Payment Time (Days) | Total Number of Payments | Nbr of Payments within Time Limit | Percentage | Average Payment Times (Days) | Nbr of Late Payments | Percentage | Average Payment Times (Days) |
|---|---|---|---|---|---|---|---|
| 30 | 483 | 455 | 94,20 % | 13,4 | 28 | 5,80 % | 43,25 |
| 45 | 18 | 16 | 88,89 % | 20,19 | 2 | 11,11 % | 106 |
| 60 | 199 | 197 | 98,99 % | 21,8 | 2 | 1,01 % | 72 |
| 90 | 197 | 193 | 97,97 % | 59,21 | 4 | 2,03 % | 125,5 |
| 105 | 245 | 237 | 96,73 % | 69,9 | 8 | 3,27 % | 134,63 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Total Number of Payments** | **1142** | **1098** | **96,15 %** | | **44** | **3,85 %** | |
| **Average Net Payment Time** | **36,65** | | | **35,25** | | | **71,5** |
| **Average Gross Payment Time** | **67,61** | | | **66,38** | | | **98,48** |

**Target Times**

| Target Payment Time (Days) | Total Number of Payments | Nbr of Payments within Target Time | Percentage | Average Payment Times (Days) | Nbr of Late Payments | Percentage | Average Payment Times (Days) |
|---|---|---|---|---|---|---|---|
| 20 | 15 | 5 | 33,33 % | 10,8 | 10 | 66,67 % | 27,7 |
| 30 | 84 | 74 | 88,10 % | 15,41 | 10 | 11,90 % | 50,5 |
| 90 | 245 | 174 | 71,02 % | 60,06 | 71 | 28,98 % | 101,32 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Total Number of Payments** | **344** | **253** | **73,55 %** | | **91** | **26,45 %** | |
| **Average Net Payment Time** | **57,03** | | | **46,02** | | | **87,65** |
| **Average Gross Payment Time** | **144,08** | | | **126,48** | | | **193,02** |

**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 |
|---|---|---|---|---|---|---|---|
| 2 | 103 | 344 | 30,12 % | 1142 | 92 669 535,64 | 34,27 % | 270 419 883,04 |

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

| Late Interest paid in 2016 | | | |
|---|---|---|---|
| **DG** | **GL Account** | **Description** | **Amount (Eur)** |
| ENV | 65010000 | Interest expense on late payment of charges | 0,00 |
| ENV | 65010100 | Interest on late payment of charges New FR | 9 270,31 |
| | | | **9 270,31** |

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

## TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2016

| 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 | 7=3-6 |
| 52 | REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST | 110 627,1 | 2 284,33 | 112 911,43 | 110 627,1 | 1 819,46 | 112 446,56 | 464,87 |
| 60 | CONTRIBUTIONS TO UNION PROGRAMMES | 4 396 887,64 | 0 | 4 396 887,64 | 4 396 887,64 | 0 | 4 396 887,64 | 0 |
| 66 | OTHER CONTRIBUTIONS AND REFUNDS | 7 074 204,86 | 3 605 059,95 | 10 679 264,81 | 5 319 662,51 | 1 851 330,53 | 7 170 993,04 | 3 508 271,77 |
| 71 | FINES | 143 424 800 | 10 000 000 | 153 424 800 | 126 784 800 | 10 000 000 | 136 784 800 | 16 640 000 |
| **Total DG ENV** | | **155 006 519,6** | **13 607 344,28** | **168 613 863,88** | **136 611 977,25** | **11 853 149,99** | **148 465 127,24** | **20 148 736,64** |

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

# TABLE 8 : RECOVERY OF PAYMENTS
## (Number of Recovery Contexts and corresponding Transaction Amount)

| INCOME BUDGET RECOVERY ORDERS ISSUED IN 2016 | Irregularity | | Total undue payments recovered | | Total transactions in recovery context (incl. non-qualified) | | % Qualified/Total RC | |
|---|---|---|---|---|---|---|---|---|
| Year of Origin (commitment) | Nbr | RO Amount | Nbr | RO Amount | Nbr | RO Amount | Nbr | RO Amount |
| **2005** | 1 | 590,09 | **1** | **590,09** | 1 | 590,09 | 100,00% | 100,00% |
| **2006** | 2 | 264 134,33 | **2** | **264 134,33** | 2 | 264 134,33 | 100,00% | 100,00% |
| **2008** | 6 | 55 113,5 | **6** | **55 113,5** | 6 | 55 113,5 | 100,00% | 100,00% |
| **2009** | 7 | 116 713,12 | **7** | **116 713,12** | 7 | 116 713,12 | 100,00% | 100,00% |
| **2010** | 10 | 1 374 740,09 | **10** | **1 374 740,09** | 11 | 1 575 398,11 | 90,91% | 87,26% |
| **2011** | 8 | 910 497,82 | **8** | **910 497,82** | 8 | 910 497,82 | 100,00% | 100,00% |
| **2012** | 6 | 387 336,48 | **6** | **387 336,48** | 10 | 2 025 084,18 | 60,00% | 19,13% |
| **2013** | 2 | 139 555,28 | **2** | **139 555,28** | 4 | 579 023,57 | 50,00% | 24,10% |
| **2014** | | | | | 3 | 1 621 552,4 | | |
| **2015** | | | | | 2 | 1 189 067,76 | | |
| **No Link** | | | | | 13 | 143 424 800 | | |
| **Sub-Total** | **42** | **3 248 680,71** | **42** | **3 248 680,71** | **67** | **151 761 974,88** | **62,69%** | **2,14%** |

| EXPENSES BUDGET | Error | | Irregularity | | OLAF Notified | | Total undue payments recovered | | Total transactions in recovery context (incl. non-qualified) | | % Qualified/Total RC | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Nbr | Amount | Nbr | Amount | Nbr | Amount | Nbr | Amount | Nbr | Amount | Nbr | Amount |
| INCOME LINES IN INVOICES | | | | | | | | | | | | |
| NON ELIGIBLE IN COST CLAIMS | 2 | 287,88 | 145 | 5 586 098,36 | | | **147** | **5 586 386,24** | 147 | 5 586 386,24 | 100,00% | 100,00% |
| CREDIT NOTES | 11 | 575 685,07 | 1 | 450 | | | **12** | **576 135,07** | 18 | 740 197,58 | 66,67% | 77,84% |
| **Sub-Total** | **13** | **575 972,95** | **146** | **5 586 548,36** | | | **159** | **6 162 521,31** | **165** | **6 326 583,82** | **96,36%** | **97,41%** |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **GRAND TOTAL** | **13** | **575 972,95** | **188** | **8 850 701,06** | | | **201** | **9 426 674,01** | **232** | **158 088 558,7** | **86,64%** | **3,22%** |

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors. The provisional closure will be based on the recovery context situation at 31/01/2017.

## TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2016 FOR ENV

| | Number at 01/01/2016 | Number at 31/12/2016 | Evolution | Open Amount (Eur) at 01/01/2016 | Open Amount (Eur) at 31/12/2016 | Evolution |
|---|---|---|---|---|---|---|
| 2005 | 1 | 1 | 0,00 % | 4 366,51 | 3 275,72 | -24,98 % |
| 2008 | 2 | 1 | -50,00 % | 172 550,44 | 76 550,44 | -55,64 % |
| 2009 | 1 | 1 | 0,00 % | 64 086,52 | 64 086,52 | 0,00 % |
| 2012 | 2 | 2 | 0,00 % | 554 460,75 | 554 460,75 | 0,00 % |
| 2013 | 1 | 1 | 0,00 % | 38 167,14 | 38 167,14 | 0,00 % |
| 2014 | 4 | 3 | -25,00 % | 865 028,23 | 324 307,13 | -62,51 % |
| 2015 | 13 | 5 | -61,54 % | 11 908 684,69 | 693 346,59 | -94,18 % |
| 2016 | | 19 | | | 18 394 542,35 | |
| | 24 | 33 | 37,50 % | 13 607 344,28 | 20 148 736,64 | 48,07 % |

| TABLE 10 : RECOVERY ORDER WAIVERS IN 2016 >= EUR 100.000 | | | | | | |
|---|---|---|---|---|---|---|
| | **Waiver Central Key** | **Linked RO Central Key** | **RO Accepted Amount (Eur)** | **LE Account Group** | **Commission Decision** | **Comments** |
| | | | | | | |

| | |
|---|---|
| **Total DG** | |

| | |
|---|---|
| **Number of RO waivers** | |

*Justifications:*
*Please enter the text directly (no copy/paste of formatted text which would then disappear when saving the document in pdf), use "ctrl+enter" to go to the next line and "enter" to validate your typing.*

## TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG ENV - 2016

### Procurement > EUR 60,000

| Negotiated Procedure Legal base | Number of Procedures | Amount (€) |
|---|---|---|
| Art. 134.1(b) | 2 | 808 942,00 |
| Art. 134.1(e) | 2 | 430 741,00 |
| **Total** | **4** | **1 239 683,00** |

**TABLE 12 : SUMMARY OF PROCEDURES OF DG ENV EXCLUDING BUILDING CONTRACTS**

| Internal Procedures > € 60,000 | | |
|---|---|---|
| **Procedure Type** | **Count** | **Amount (€)** |
| Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP) | 4 | 1 239 683,00 |
| Negotiated Procedure with at least five candidates below Directive thresholds (Art. 136a RAP) | 1 | 75 000,00 |
| Open Procedure (Art. 104(1) (a) FR) | 35 | 58 344 522,45 |
| Open Procedure (Art. 127.2 RAP) | 9 | 3 589 759,00 |
| Restricted Procedure (Art. 104(1) (b) FR) | 5 | 523 583,00 |
| Restricted Procedure (Art. 127.2 RAP) | 2 | 168 425,00 |
| **TOTAL** | **56** | **63 940 972,45** |

## Additional comments

## TABLE 13 : BUILDING CONTRACTS

| | |
|---|---|
| Total number of contracts : | |
| Total amount : | |

| Legal base | Contract Number | Contractor Name | Description | Amount (€) |
|---|---|---|---|---|
| | | | | |

No data to be reported

## TABLE 14 : CONTRACTS DECLARED SECRET

| | |
|---|---|
| Total Number of Contracts : | |
| Total amount : | |

| Legal base | Contract Number | Contractor Name | Type of contract | Description | Amount (€) |
|---|---|---|---|---|---|
| | | | | | |

No data to be reported

# ANNEX 4: Materiality criteria

Section 2.1 of this report sets out the main elements used to identify possible weaknesses in the internal control system. The significance/materiality of any weaknesses identified is assessed according to the following criteria:

1. Qualitative criteria

The qualitative criteria for assessing the significance of any weaknesses identified are:

- the nature and scope of the weakness
- the duration of the weakness
- the existence of compensatory measures
- the existence of effective corrective actions to correct the weaknesses
- the residual reputational, financial, operational and legal/regulatory risk

2. Quantitative criteria

Concerning legality and regularity, a weakness is considered material if the value of the errors in the transactions affected by the weakness is estimated to represent more than 2% of the authorised payments of the reporting year of ABB activity 0702.

Note: The method for estimating the amount at risk is explained in detail in section 2.

# ANNEX 5: Internal Control Template for budget implementation (ICTs)

**Procurement – direct management**

**Stage 1: Procurement**
**A: Planning**

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

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| • **Needs not well defined** | • Individual standardised fiche to be drafted for the Man Plan process. | • Once per year for every envisaged action. Fiche includes objectives and purpose of the action, as well as a short budget estimate. | • **Costs**: estimation of costs involved (staff involved on the process)<br><br>• **Benefits**: Prioritization and proper usage of DGs' budget | **Effectiveness:**<br>• Low number of changes done to the Management Plan;<br>• Procured study/service highly contributes to policy priorities.<br>• High percentage of executed Management Plan at the end of the year.<br><br>**Efficiency:**<br>• Cost of preparing Man Plan fiches compared to cost of insufficient prioritization and poor definition of needs. |
| • **Poor budget planning (over/** | • Revision of each fiche by the finance Unit | • Once per year for every envisaged | • **Costs**: estimation of costs involved (staff | **Effectiveness:**<br>• Low percentage of |

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| **under estimating)** | (FU);<br>• Briefing to the AOD done by the FU before the bilateral meeting with the Directorate. | action; its validity, choice of procedure and budget line, budget estimate;<br>• Once per year for every Directorate. | involved on the process)<br><br>• **Benefits:** assuring compliance with Financial Regulation, efficient budget estimate and selection of proper procedure | cancelled procedures and offers of poor quality.<br><br>**Efficiency:**<br>• Cost of reviewing Man Plan fiches compared to costs from not assuring compliance with Financial Regulation, inefficient budget estimate and selection of wrong procedure. |
| • **Lack of competition** | • Prior information notice (PIN )published;<br>• Desk officers consider possible market response before publishing tenders (market research). | • Once per year- 1st quarter of the year. PIN provides an overview of foreseen contracts; its subject and approximate value. | • **Costs**: estimation of costs involved (staff involved on the process)<br><br>• **Benefits:** steady decrease of cancelled procedures and insufficient number of offers; receipt of better offers and new market players. | **Effectiveness:**<br>• Higher average number of offers received per procedure.<br><br>**Efficiency:**<br>• Cost of publishing PIN and performing market research compared to cost of cancelling or repeating a procedure. |
| • **Insufficient time allocation** | • Management plan launch dates;<br>• Financial dashboard;<br>• Individual follow-up by FU of procedures | • All items in management plan have a target date for launch;<br>• Financial | • **Costs**: estimation of costs involved (staff involved on the process) | **Effectiveness:**<br>• Low number of global commitments;<br>• High level of budgetary execution; |

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| | which are late;<br>• Planning tool provided on the Intranet pages of SRD2. | dashboards monitor compliance with target launch dates set in Management Plan. Produced 6 times per year;<br>• Monitoring covers all items in the management plan;<br>• Establishing a time table for every procedure. | • **Benefits:** avoidance of bottlenecks at the end of the year; decrease risks of contracts not signed before end of the year. | • Evenly distributed budgetary execution.<br><br>**Efficiency:**<br>• Cost of proper planning and time allocation compared to cost of poor budget/ Man Plan implementation. |

## B: Needs assessment & definition of needs

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

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| • **Poor quality of tender specifications and selection of wrong procedure** | • Consultation with the FU during preparatory stage and agreement on the final version of the tender specifications;<br>• Additional verification and AOSD supervision (upstream control);<br>• Training organized by the FU on drafting the tender | • 100% of tender specifications above financial threshold of 60.000 euro, restricted calls and negotiated procedures are reviewed and scrutinised;<br>• Files above 500.000€ and sensitive files;<br>• Training organised at list twice per year. | • **Costs**: estimation of costs involved<br><br>• **Benefits**: better quality tender specifications, limit the risk of litigation, limit the risk of cancellation of tender, better informed desk officers. | **Effectiveness:**<br>• Very low number of procedures where only one or no offers were received;<br>• Average number of requests for clarification per tender.<br><br>**Efficiency:**<br>• Cost of financial verification and organization of |

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| | specifications. | | | trainings compared to cost of cancelling or repeating a procedure. |

## C: Selection of the offer and evaluation

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

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| • **Biased, inaccurate, unfair evaluation procedure** | • Opening Committee and Evaluation Committee;<br>• Opinion by consultative committee ENVAC;<br>• Standstill period, opportunity for unsuccessful tenderers to put forward their concerns on the decision;<br>• Training organized by the FU on evaluation of tenders;<br>• Model evaluation report and | • Formal evaluation process; nomination of the Committees by the AOS for every file above 60.000, 00€. Minimum of three members (one from another Directorate);<br>• ENVAC assesses full procurement and evaluation process and the draft award decision for all files above 500.000, 00€ and number of files below the amount by a random selection (all documents related to the | • **Costs:** Estimation of costs involved.<br><br>• **Benefits**: Compliance with FR, prevention of fraud, limit the risk of litigation, better quality PVs, composition of the evaluation team ensures neutrality and objectivity, transparency | **Effectiveness:**<br>• Low number of files rejected or suspended for comments by ENVAC.<br><br>**Efficiency:**<br>• Cost of staff involved (opening, evaluation committee members, ENVAC members, FU) compared to cost of possible litigation. |

| | | | | |
|---|---|---|---|---|
| | guidelines;<br>• Tenderers able to attend openings;<br>• Award decision communicated to tenderers. | procurement procedure publications, committee reports, winning offer, draft contract);<br>• 100% when conditions are fulfilled; Templates and guidelines up-to-date following DG BUDG updates;<br>• For open calls tenderers are able to attend the opening of offers;<br>• Successful and unsuccessful tenderers always informed on the evaluation outcome. | | |
| • **Confidentiality issues/ conflict of interest** | • Opening and Evaluation Committee members' signed declaration of absence of conflict of interests;<br>• Checks by the FU. | • 100% of the members of the opening committee and the evaluation committee;<br>• Red flags checked by the FU for every file. | • **Costs:** Estimation of costs involved.<br><br>• **Benefits**: Potential irregularities/inefficiencies prevented. | **Effectiveness:**<br>• No or very low amount of indemnities.<br><br>**Efficiency:**<br>• Cost of FU staff involved compared to cost of possible litigation. |
| • **Inadequate number of offers/ poor quality offers** | • Award criteria announced in advance;<br>• FR followed in terms of minimum time granted for | • Award criteria in every tender specifications published with the call;<br>• 100% FR respected. | • **Costs:** Estimation of costs involved.<br><br>• **Benefits:** Ensure better quality offers. | **Effectiveness:**<br>• Low number of cancelled procedures.<br><br>**Efficiency:**<br>• Cost of financial |

| | | | | |
|---|---|---|---|---|
| | preparation of tenders. | | | unit staff involved compared to cost of possible procedure cancellation or repetition. |
| • **Unreliable contractor/ False declarations** | • Exclusion criteria determined;<br>• Early warning system (EWS);<br>• Satisfaction certificates. | • 100% checked. The required documents provided by the tenderers are consistent with the specifications and appropriate for evaluation purposes (as required by the FR); Financial turnover and declaration on honour;<br>• 100% of successful contractors checked in the EWS;<br>• Satisfaction certificates are an increasing requirement in tender specifications, especially for high value or sensitive files. | • **Costs:** Estimation of costs involved.<br><br>• **Benefits**: Avoid contracting with excluded economic operators. | **Effectiveness:**<br>• Low number of discontinued contracts.<br><br>**Efficiency:**<br>• Cost of staff involved compared to cost of contract discontinuation. |

**Stage 2: Contract implementation and Financial transactions**

**Main control objectives**: Ensuring that the implementation of the contract is in compliance with the signed contract

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| • **Contractor fails to deliver all that was contracted in accordance with technical description and terms and conditions of the contracts**<br>• **Business discontinues because contractor fails to deliver.** | • Operational and financial checks in accordance with the financial circuits;<br>• Operation authorisation by the AO;<br>• Request of bank guarantee;<br>• Non-performance clauses in contract. | • 100% of the contracts are controlled;<br>• Riskier operations subject to in-depth controls. High-risk operations identified by risk criteria. Amount and potential impact on the DG operations of late or no delivery (bank guarantees);<br>• Clauses on liquidated damages/ termination of contract are integral part of every contract (general conditions). | • **Costs:** Estimation of costs involved.<br>• **Benefits**: Irregularities, errors and overpayments prevented | **Effectiveness:**<br>• High % of errors prevented (amount of errors/irregularities averted over total payments).<br>• Low amount of liquidated damages.<br>**Efficiency:**<br>• Cost of financial checks in place compared to cost of non-performance and discontinuation of contract. |
| • **Not structured financial and contract monitoring** | • Payment made on the basis of a deliverable;<br>• FU monitoring tables;<br>• Trainings on contract management organized by the FU. | • 100% payments made on the basis of an accepted deliverable;<br>• Tables monitored and updated on a regular basis (after each payment, amendment, etc.); | • **Costs:** Estimation of costs involved.<br>• **Benefits:** Irregularities, errors and overpayments prevented, better informed desk officers | **Effectiveness:**<br>• Low number of errors; overpayments.<br>**Efficiency:**<br>• Cost of financial unit monitoring compared to cost of possible errors and overpayments. |

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| • **Fraud not detected** | • Four eyes principle and written procedures and checklists for initiators and verifiers;<br>• Fraud awareness trainings. | • Four eyes principle applied to 100% of files;<br>• All FU staff and financial correspondents. | • **Costs:** Estimation of costs involved.<br><br>• **Benefits:** detection of red flags and issues of non-compliance | **Effectiveness:**<br>• Low number of court litigations.<br><br>**Efficiency:**<br>• Cost of financial unit staff detecting red flags and issues of non-compliance compared to cost of possible litigation. |
| • **Payment delays** | • FU monitoring tables with special filters signalling latent invoices;<br>• Financial reporting tool;<br>• Optimization of available appropriations;<br>• Global transfer. | • Tables monitored and updated on a regular basis (filters signal invoices inactive for 7 days);<br>• Twice a month identifying Units' current and outstanding invoices;<br>• Monitoring of payment appropriations on a weekly basis. | • **Costs:** Estimation of costs involved.<br><br>• **Benefits:** detection of dormant invoices, maximization of budget execution | **Effectiveness:**<br>• Low rate of payment delays;<br>• Low amount of late interest payment and damages paid (by the Commission);<br>• High rate of implementation of the payment appropriations.<br><br>**Efficiency:**<br>• Cost of improving financial monitoring tools compared to cost of late interest and damages paid by the Commission. |

## Stage 3: Supervisory measures and ex post control

**Main control objectives:** Ensuring that any weakness in the procedures (tender and financial transactions) is detected and corrected

| Main risks | Mitigating controls | Coverage, frequency and depth | Costs and benefits of controls | Control indicators |
|---|---|---|---|---|
| • **An error or non-compliance with regulatory and contractual provisions, or an attempt to fraud is not prevented, detected or corrected by ex-ante control.** | • Internal audit and Court of Auditors;<br>• Ex-post publication (possible reaction from unsuccessful tenderers);<br>• Review of ex post results and implementation of recommendations;<br>• Training for staff assigned to sign "Certified correct" (compulsory as of 2014);<br>• Review of exceptions reported;<br>• Yearly review of procedures;<br>• Yearly review and "lessons learnt" based on ENVAC conclusions;<br>• Statistics on payment delays at the Directors' meetings. | • Representative sample, review of the procedures implemented (procurement and financial transactions);<br>• Potentially 100%;<br>• 100% results reviewed, implementation of recommendations on a yearly basis;<br>• Ad hoc/ hands-on trainings;<br>• 100% once a year; look for any systematic problems in the procurement procedure, in the financial transaction procedure and for weaknesses in the selection process of the ex-post controls (exceptions reported, review of procedures, ENVAC conclusions);<br>• Statistic on payment delays on Directors' meeting (six times a year) | • **Costs:** estimation of costs involved.<br><br>• **Benefits:** detection of possible fraud and errors. Deterrents and systematic weaknesses corrected. | **Effectiveness:**<br>• Low number of errors detected (related to fraud, irregularities and error);<br>• Increased number of system improvements made.<br><br>Efficiency:<br>• Cost of staff involved compared to cost of not detecting fraud, irregularities and inadequate systems in place. |

## Financial Instruments - Indirect management

***IFI*** *= (entrusted) International Financial Institution (eg EIB/EIF, etc);* ***FI*** *= (further entrusted) Financial Intermediaries;* ***"sub"-FI*** *= (further) sub-delegated FI;* ***FR*** *= Final Recipient*

*DS = Designated service (competent DGs)*

| **Main risks**<br>***It may happen (again) that…*** | **Mitigating controls** | **How to determine coverage frequency and depth** | **How to estimate the costs and benefits of controls** | **Possible control indicators** |
|---|---|---|---|---|
| **a) The actions supported through the Financial Instrument do not adequately reflect the policy objectives (no compliance with Fin. Reg. art. 140 and instrument specific objectives)** | • Guidance provided to the IFI for the assessment of projects by the DS;<br>• Prior eligibility confirmation of the DS for every project Technical assistance;<br>• Regular reporting by the IFI to the DS on the operational performance, including the management declaration, and the summary of audits and controls carried out during the reporting year;<br>• Independent audit opinion;<br>• In case of weak reporting, negative audit opinion, high risk operations, etc: reinforced monitoring/supervision controls, random and/or case/risk-based audits at the IFI and (sub) FI levels; | If risk materialises, the Financial Instrument would be irregular. Possible impact 100% of funds involved and significant reputational consequences.<br>**Coverage / Frequency**: 100%<br>**Depth**: Checklist on operational reporting includes a list of checks to be done. | **Costs**: estimation of cost of staff involved in the preparation and validation of the operational reporting<br>Cost of the technical assistance.<br>**Benefits**: the (average annual) total value of the Financial Instrument. | **Effectiveness**: evolution of the specific indicators in the operational reporting compared with benchmarks and evolution over time.<br><br>Where applicable, opinion by technical assistance (recommendations, actions taken). |

| | | | | |
|---|---|---|---|---|
| **b) The IFI (and the (sub)FI) does not have the experience to ensure effective implementation of this type of Financial Instrument** | • Eligibility standards for IFI established and verified according to the Delegation Agreement and FAFA.<br>• Guidance provided to the IFI for the assessment of projects by the DS; | **Coverage / Frequency**: 100%<br>**Depth**: In accordance with the Delegation Agreement. | **Costs**: estimation of technical assistance cost.<br>**Benefits**: reduced risk related to the disbursement of the total amount by selecting the IFI on the basis of the ability to use the funding in the most efficient and effective way | |

| **Main risks** ***It may happen (again) that...*** | **Mitigating controls** | **How to determine coverage frequency and depth** | **How to estimate the costs and benefits of controls** | **Possible control indicators** |
|---|---|---|---|---|
| **c) FIs and FRs are not selected on the basis of an open, transparent, justified on objective grounds procedure or there are conflicts of interests in the selection process.** | • Responsibility for selecting FI and FR, lies with the IFI and FI, respectively;<br>• Prior eligibility confirmation of the DS for every FI. | **Coverage / Frequency:** determined by the IFI/FI in accordance with the delegation agreement (max twice per year for the next 5 years)<br>**Depth**: determined by the IFI/FI in accordance with the Delegation Agreement | **Costs**: estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services (Audit costs).<br>**Benefits**: reduced risk related to possible conflict of interest and questionable selection procedure. | **Effectiveness:** the selection of FI and FR would (not) be (successfully) challenged<br>**Cost-effectiveness:** Average cost of preparation, adoption and selection work done (compared with similar cases as benchmark) |

| | | | | |
|---|---|---|---|---|
| | | | | |
| **d) The design of the accounting and reporting arrangements would not provide sufficient transparency (True & Fair View)** | • Separate records per Financial Instrument are to be kept by the IFI; and harmonised reporting has been required by the Commission (cf. FAFA & Das). | **Coverage / Frequency:** 100%<br>**Depth**: In depth assessment of the statement of expenses | **Costs**: estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services, if any<br>Training of the concerned staff. | |
| **e) the remuneration of the IFI[1], the reimbursement of any exceptional costs and costs for technical assistance or additional tasks would not be in line with the objective** | • Fees, any incentives and any exceptional costs are defined in the FAFA and the Delegation Agreements, including an overall cap;<br>• Reimbursement of cost for technical assistance and additional tasks to be defined in the FAFA and the delegation agreement;<br>• Review by the designated service of the statement of expenses together with evidence provided by the IFI;<br>• Ex-ante and ex-post controls, On-the-spot | **Coverage / Frequency:** 100%<br>**Depth**: In depth assessment of the statement of expenses<br>Training of the concerned staff | **Costs**: estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services, if any | Remuneration and costs for actually managed funds (compared to benchmark) |

[1] Remuneration includes administrative and performance fees.

| | | | | |
|---|---|---|---|---|
| | verifications (risk-based or representative samples). | | | |

| **Main risks** ***It may happen (again) that…*** | **Mitigating controls** | **How to determine coverage, frequency and depth** | **How to estimate the costs and benefits of controls** | **Possible control indicators** |
|---|---|---|---|---|
| **f) Internal control weaknesses, irregularities, errors and fraud are not detected and corrected by the entrusted entities, resulting in that the EU funds are not compliant with applicable regulations.** | • *Monitoring or supervision ([2]) of entrusted entities;*<br>• *Regular reporting by the IFI to the Commission "Designated Service" on the operational and financial performance, including the financial statements, management declaration, summary of audits and controls carried out during the reporting year;*<br>• *Independent audit opinion;*<br>• *In case of weak reporting, negative audit opinion, high risk operations, etc:* | **Coverage:** 100% of the funding payments to the entrusted entity are controlled, including value-adding checks.<br>Riskier operations subject to more in-depth controls and/or audits.<br>**Depth:** depends on risk criteria such as past experience of/with the IFI/FI, complexity or lack of experience on the area of financed actions or the management modalities<br>If needed: suspension or interruption of payments, or even application of exit strategy (winding up) | **Costs**: estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services, if any<br>**Benefits**: value of the funding and disbursement forecast rejected. Exposure of the guarantees not provided. Budget value of the part of the Financial Instrument not paid out to FR.<br>**Losses**: eg write-offs of equity/loans, loan guarantees called above expectations | **Effectiveness**:<br>Success performance ratios (eg "leverage", "co-risk-taking", number of FR supported by the Financial Instrument, disbursement rate)<br>Number of control failures detected; value of the issues concerned prevented/corrected.<br>Number and value of internal control, auditing and monitoring "issues", number of interventions, number of issues under reinforced internal control, auditing and monitoring, number of critical IAS and ECA |

[2] The nature of these measures is similar. We distinguish between those cases in which the Commission has a direct (legal/contractual) say in the management process, such as the right to block ex-ante a transaction (supervision), or can merely flag its disagreement (monitoring), and influence the fundamental options foreseen under the FR related to stopping/suspending/reconfiguring/winding-down the FEI.

| | | | | |
|---|---|---|---|---|
| | *reinforced monitoring/supervision controls, random and/or case/risk-based audits at the IFI and (sub)FI levels;*<br>• *Regular submission of disbursement and repayment (assigned revenue) forecasts;*<br>• *Reporting on financial risk & off-balance-sheets liabilities;*<br>• *Reporting on treasury management.* | | | findings<br>Number of cases submitted to OLAF<br>**Efficiency**:<br>e.g. Management (fees) and supervision costs (FTE) over assets under management ?<br>**Cost-Effectiveness**:<br>Average cost per Financial Instrument; % cost over value delegated<br>Costs/Benefits ratio |
| **g) the FI, which are pilot initiatives, are not resulting in a number of operations significant to give conclusive results** | • *Regular reporting by the IFI to the Commission "Designated Service" (=accountable DG and AOD) on the operational and financial performance*<br>• *Mid term evaluation* | **Coverage:** 100% of the operations are taken into account.<br><br>If needed: revision of the reporting requirements | **Benefits**: the (average annual) total value of the Financial Instrument. | |
| **h) the risk sharing mechanism is used in an instrumental way by the IFI** | • *Check that the Portfolio First Loss Piece will be decreasing with the increase in the number of operations* | **Coverage:** 100% of the funding payments to the entrusted entity are controlled, including value-adding checks.<br>Riskier operations subject to more in-depth controls and/or audits. | **Costs**: estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services, if any<br>**Benefits**: the (average annual) value of the Commission contribution to the Financial Instrument. | |

# Grants – direct management

## Stage 1 – Programming, evaluation and selection of proposals

### *A - Preparation, adoption and publication of the Annual Work Programme and Calls for proposals*

**Main control objectives**: Ensuring that the Commission selects the proposals that contribute the most towards the achievement of the policy or programme objectives (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy).

| **Main risks** *It may happen (again) that…* | **Mitigating controls** | **How to determine coverage frequency and depth** | **How to estimate the costs and benefits of controls** | **Possible control indicators** |
|---|---|---|---|---|
| The annual work programme and the subsequent calls for proposals do not adequately reflect the policy objectives, priorities set are not coherent and in line with the WP and/or the essential eligibility, selection and award criteria are not appropriate and adequate to ensure the evaluation of the proposals and award | Hierarchical validation of the contribution to the annual working programme within the authorising department. Inter-service consultation, including all relevant DGs.<br><br>Adoption by the Commission of a Financing Decision.<br><br>For grants without call for proposals funded under external relations' budget, a committee of SRD.2, ENV and DEVCO staff examines all proposals on the base of a concept fiche before proposing grants to the financing decision of DEVCO.<br><br>Each individual call for proposals is prepared by the technical unit (assisted by the finance units) and then checked | If risk materialises, all grants awarded during the year under this work programme or call would be irregular.<br>Possible impact could be 100% of budget involved and furthermore significant reputational consequences.<br><br>**Coverage / Frequency**: 100%<br><br>**Depth**: The check is made for each individual call for proposals or direct grant. | **Costs**: estimation of cost of staff involved in the preparation and validation of the annual work programme and calls.<br>**Benefits**: The (average annual) total budgetary amount of the annual work programmes or calls with prevented, detected and/or corrected errors. | **Effectiveness**: Budget amount of the work programmes concerned. Success ratios; % of number/value proposals received over number expected / budget available.<br><br>Number/Amount of direct grant with a negative opinion from ENVAC.<br><br>**Efficiency**: Average cost of preparation, adoption and publishing an annual work programme, compared |

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| of the grant. | by the finance Units.<br><br>Direct grants are checked by the finance and the technical Units and may subsequently be submitted to internal advisory Committee (ENVAC) by request of the Finance Unit if monopoly situation is not clear. | | | with benchmarks and evolution over time. |

***B - Selecting and awarding: Evaluation, ranking and selection of proposals***

**Main control objectives**: Ensuring that the most promising projects for meeting the policy objectives are among (a good balance of) the proposals selected
(effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

| **Main risks** ***It may happen (again) that…*** | **Mitigating controls** | **How to determine coverage frequency and depth** | **How to estimate the costs and benefits of controls** | **Possible control indicators** |
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| 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 | Assignment of staff (including technical unit desks) to evaluate the proposals.<br><br>Assessment by staff (e.g. programme officers) | 100% vetting for technical expertise and independence (e.g. conflicts of interests, nationality bias, ex-employer bias, collusion) of evaluators.<br><br>100% of proposals are evaluated. Depth may be determined by screening of outline proposals (two-step | **Costs**: estimation of cost of staff (costs of initiation and verification related to controls) involved in the evaluation and selection of proposals.<br><br>**Benefits**: Amount of expenditures declared ineligible compared to total amount of proposals received. | **Effectiveness:** No litigation cases. Number of candidate expert evaluators barred. Rejected/corrected/suspended transactions compared to total number of transactions. Number of supervisory control failures.<br><br>**Efficiency Indicators**: Average cost per call and/or per (selected) proposal. % cost over annual amount |

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| award criteria defined in the annual work programme and subsequent calls for proposals. | | evaluation). | Benefit equals to value of deserving projects otherwise not selected plus value of non-deserving projects that would have been selected (=amount redirected to eligible and necessary projects). | disbursed in grants. Time-to grant (inform applicants of the results within 6 months from the call deadline; additional 3 months to make a legal commitment). |
| | Review (e.g. by a mixed panel) and hierarchical validation by the AO of ranked list of proposals.; publication. | Coverage: 100% of ranked list of proposals. Supervision of work of evaluators.<br><br>Depth depends on several risk factors: e.g. conflicts of interest, nationality bias, ex-employer bias, collusion. | | |

**Stage 2 - Contracting:** Transformation of selected proposals into legally binding grant agreements

**Main control objectives**: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

| **Main risks** ***It may happen (again) that…*** | **Mitigating controls** | **How to determine coverage frequency and depth** | **How to estimate the costs and benefits of controls** | **Possible control indicators** |
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| 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.<br><br>The beneficiary lacks operational and/or financial capacity to carry out the actions.<br><br>Procedures do not comply with the regulatory or financial framework. | Project Officers implement evaluators' recommendations in discussion with selected applicants. Hierarchical validation of proposed Adjustments / budget reviews.<br><br>Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) evaluations. Signature of the grant agreement by the AO.<br><br>In-depth financial checks and taking appropriate measures (e.g. guaranty, lack or deferral of pre-financing(s)) for high risk beneficiaries.<br><br>Reinforce financial and contractual circuits. Financial viability checks | 100% of the selected proposals and beneficiaries are scrutinised.<br>Coverage: 100% of draft grant agreements.<br><br>Depth/Risk may be determined after considering the type or nature of the beneficiary (e.g. SMEs, joint-ventures, start-up companies, long-term working relations) and/or of the modalities (e.g. substantial subcontracting) and/or the total value of the grant.<br><br>Based on legal nature of the applicant/beneficiary | **Costs**: estimation of cost of staff involved in the contracting process (costs of initiation and verification related to controls).<br><br>**Benefits**: Prevented, detected, corrected errors or irregularities during the evaluation and selection. | **Effectiveness**:<br>% of selected proposals with recommendations implemented in grant agreement.<br><br>Amount of proposed costs rejected.<br><br>**Efficiency Indicators**:<br>Value of grant agreements completed over budget requested in the corresponding proposals (%).<br><br>Time-to-Grant. |

**Stage 3 - Monitoring the execution.** This stage covers the monitoring the operational, financial and reporting aspects related to the project and grant agreement

**Main control objectives**: ensuring that the operational results (deliverables) from the projects are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information)

| **Main risks** *It may happen (again) that…* | **Mitigating controls** | **How to determine coverage frequency and depth** | **How to estimate the costs and benefits of controls** | **Possible control indicators** |
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| 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. | Operational and financial checks in accordance with the financial circuits. Approval of technical reports by the operational Units.<br><br>Operation authorisation by the AO.<br><br>Audit certificates.<br><br>For riskier operations, ex-ante in-depth and/or on-site verification.<br><br>For LIFE projects: each project is visited every year by the monitoring team and once in its lifetime by the operational Unit. | 100% of the projects are controlled, including only value-adding checks.<br><br>For LIFE projects (80% of the Budget) visit of each project once a year by the monitoring team and once in its lifetime by the desk from the operational Unit.<br><br>Riskier operations subject to in-depth and/or on-site controls.<br><br>The depth depends on the risk criteria. | **Costs**: Estimation of cost of staff involved in the actual management of running projects (costs of initiation and verification related to controls; allocated time of technical staff; allocated cost of monitoring visits).<br>Costs of audit certificates.<br><br>**Benefits**: Prevented, detected, corrected errors or irregularities during the execution phase, through monitoring. Budget value of the costs claimed by the beneficiary, but rejected by the project officers. Budget value of the part of the grant not paid out as pre-financing for projects that have been terminated by the Commission. Budget value of penalties and liquidated damages. | **Effectiveness**: % of time sheet error reports of total number of on-site monitoring visits. Number of control failures; budget amount of the errors concerned.<br><br>Number of projects with cost claim errors; budget amount of the cost items rejected. Number of penalties damages; amount of the penalties damages. Success ratios; % of value of cost claims items adjusted over cost claims value.<br><br>**Efficiency Indicators**: Cost/benefit ratio % cost over annual amount disbursed. |
| | For high risk operations, reinforced monitoring.<br><br>LIFE projects: Ex-ante verification on-the spot (OV and/or FV) – e.g. monitoring visits. Identify projects for risk-based ex-post audit. | High risk operations identified by risk criteria. Red flags: delayed interim deliverables, unstable consortium, requesting many amendments, EWS or anti-fraud flagging, etc. | | |

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| | If needed: application of suspension/interruption of payments, Penalties or liquidated damages. Referring grant beneficiaries to OLAF. | Depth: depends on results of ex-ante controls. | | |

### Stage 4 - Ex-Post controls

***A - Reviews, audits and monitoring***

**Main control objectives**: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information)

| Main risks<br>*It may happen (again) that…* | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs and benefits of controls | Possible control indicators |
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| The ex-ante controls as such fail to prevent, detect and correct erroneous payments or attempted fraud. | Ex-post control strategy:<br>Carry out audits or desk reviews of a representative sample of 30 closed projects to determine effectiveness of ex-ante controls (+ consider ex-post findings for improving the ex-ante-controls).<br><br>This is complemented by risk based sample and check of time sheets by the monitoring team. If error rate over materiality level reservation in the AAR and action plan.<br><br>Envisaged: multi-annual basis (programme's lifecycle) and coordination with other AOs concerned (to detect systemic errors)<br>Validate results of audits requested by the operational units.<br>Recommend recovery order(s) to the AOS. If needed: referring the beneficiary or grant to OLAF. | Representative sample: random or MUS sample sufficiently representative to draw valid management conclusions.<br><br>Risk-based sample, determined in accordance with the selected risk criteria, aimed to maximise error correction (higher amounts, number of partners, recurrent beneficiaries, poor interim/final financial reporting, files signalled by operational Units). | **Costs**: estimation of cost of staff involved in the coordination and execution of the audit strategy. Cost of the appointment of audit firms for the outsourced audits.<br><br>**Benefits**: Amount of expenditures declared ineligible by the auditors and subsequent issue / payment of recovery orders. | **Effectiveness**:<br>Representative error rate.<br>Residual error rate below materiality level.<br>Number of supervisory control failures. Amount of budget of errors concerned.<br>Number of projects with errors; budget amount of the errors detected.<br><br>**Efficiency**: total (average) annual cost of audits compared with benefits (ratio). |

| Main risks<br>*It may happen (again) that…* | Mitigating controls | How to determine coverage frequency and depth | How to estimate the costs and benefits of controls | Possible control indicators |
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| The ex-post controls focus on the detection of external errors (e.g. made by beneficiaries) and do not consider any internal errors made by staff or embedded systematically in the own organisation. | If needed management letter on findings of ex-post audits to operational Units.<br><br>Audit reports included.<br><br>"Management findings" related to internal errors.<br><br>Draft audit reports are reviewed and approved by hierarchy. At this stage, hierarchy could be informed of any systematic errors. | Coverage: For each audited project, the random sample will be statistically representative to enable drawing valid management conclusions about the entire population during the programme's lifecycle.<br><br>However, it is limited to 30 audits for resources reasons and due to files closed in the previous year. | **Costs**: estimation of cost of staff involved in the supervision strategy (which may include missions, if applicable).<br><br>**Benefits**: budget value of the errors detected by the supervisors. | **Effectiveness**: Number of supervisory control failures. Amount of budget of errors concerned.<br><br>Number of transactions with errors; budget amount of the errors detected by the supervisors.<br><br>**Efficiency Indicators**: total (average) annual cost of supervisors compared with benefits (ratio). Average cost per programme, call and/or per (running) project. % cost over annual amount disbursed in grants. |

*B - Implementing results from ex-post audits/controls*

**Main control objectives**: Ensuring that the (audit) results from the ex-post controls lead to effective recoveries (legality & regularity; anti-fraud strategy); Ensuring appropriate accounting of the recoveries made (reliability of reporting)

| **Main risks** *It may happen (again) that…* | **Mitigating controls** | **How to determine coverage frequency and depth** | **How to estimate the costs and benefits of controls** | **Possible control indicators** |
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| The errors, irregularities and cases of fraud detected are not addressed or not addressed timely | Systematic registration of audit / control results to be implemented in a database<br><br>As from 2014: forecast of revenue issued by Finance Unit together with the audit report.<br><br>Financial and operational validation of recovery in accordance with financial circuits.<br><br>Authorisation of recovery order by AO. | Coverage: 100% of final audit results with a financial impact. | **Costs**: estimation of cost of staff involved in the implementation of the audit results.<br><br>**Benefits**: budget value of the errors, detected by ex-post controls, which have actually been corrected (offset or recovered). | **Effectiveness**: Number/value/% of audit results pending implementation.<br><br>Number/value/% of audit results failed implementation.<br><br>Success ratio; % of value of the ROs over detected errors by the auditors.<br><br>**Efficiency Indicators**: total (average) annual cost of implementing audits compared with benefits (ratio).<br><br>Time-to-recovery. |

# ANNEX 6: Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission

Not applicable

# ANNEX 7: EAMR of the Union Delegations

Not applicable

# ANNEX 8: Decentralised Agencies

Not applicable

Annex 9

| N° used in Annex 3 MP2016 | | Title | Reason [1] | Scope [2] | Type[3] | Associated DGs | Costs (EUR) | Comments[4] | Reference[5] |
|---|---|---|---|---|---|---|---|---|---|
| | **I. Evaluations finalised or cancelled in 2016** | | | | | | | | |
| | ***a. Evaluations finalised in 2016*** | | | | | | | | |
| | | INSPIRE DIRECTIVE EVALUATION | **REFIT/L** | Geographical data | **R** | GROW, ENER, SG, EMPL, ECFIN, AGRI, JRC, MARE, | 126.000 | | SWD(2016) 273 final -10.8.2016. Executive summary SWD(2016) 243 final/2. https://bookshop.europa.eu/en/mid-term-evaluation-report-on-inspire-implementation-pbTHAK14017/ |
| | | ENVIRONMENTAL LIABILITY DIRECTIVE EVALUATION | **REFIT/L** | Environmental liability | **R** | GROW, ENER, SG, EMPL, ECFIN, AGRI, JRC, MARE, REGIO, | 100.000 | | SWD(2016)121 final, 14.04.2016. Exectutive summary SWD(2016) 122 final. https://bookshop.europa.eu/en/the-implementation-of-the-environmental-liability-directive-pbQA0216368/ |
| 4 | | FITNESS CHECK OF NATURE LEGISLATION - HABITATS DIRECTIVE AND BIRDS DIRECTIVE | **REFIT/L** | Nature legislation | **FC** | GROW, ENER, SG, EMPL, ECFIN, AGRI, JRC, MARE, REGIO, MOVE, | 600.000 | | SWD(2016) 472 final, 16.12.2016. https://bookshop.europa.eu/en/evaluation-study-to-support-the-fitness-check-of-the-birds-and-habitats-directives-pbKH0116414/ |
| 5 | | EU DRINKING WATER DIRECTIVE EVALUATION | **REFIT/L** | Drinking water | **R** | GROW, SG, AGRI, JRC, REGIO, SANCO | 380.000 | | SWD92016) 428 final, 01.12.2016. Executive Summary SWD92016) 428 final/part2 |
| 7 | | ENVIRONMENTAL NOISE DIRECTIVE EVALUATION | **REFIT/L** | Environmental noise | **R** | GROW, SG, JRC, MOVE | 300.000 | | SWD(2016)454 final 13.12.2016. Executive summary SWD(2016) 455 final. https://bookshop.europa.eu/en/evaluation-of-directive-2002-49-ec-relating-to-the-assessment-and-management-of-environmental-noise-pbKH0216002/ |
| | ***b. Evaluations cancelled in 2016*** | | | | | | | | |
| | | | | | | | | | |
| n/a | **II. Other studies finalised or cancelled in 2016** | | | | | | | | |
| | ***a. Other studies finalised in 2016*** | | | | | | | | |
| | | ENV.A.2 -STUDY "FURTHER DEVELOPMENT OF THE EUROPEAN REFERENCE MODEL ON WASTE GENERATION AND MANAGEMENT" | **L** | Waste | **R** | | 249.994 | | https://bookshop.europa.eu/en/further-development-of-the-european-reference-model-on-waste-generation-and-management-pbKH0415906/ |
| | | ENV.A.2 - STUDY - 8TH ADAPTATION TO SCIENTIFIC AND TECHNICAL PROGRESS OF EXEMPTIONS 2(C), 3 AND 5 OF ANNEX II TO DIRECTIVE 2000/53/EC (ELV)". | **L** | Waste | **R** | | 39.995 | | |
| | | ENV.A.2-SUPPORT TO MEMBER STATES IN IMPROVING HAZARDOUS WASTE MANAGEMENT BASED ON ASSESSMENT OF MEMBER STATES' PERFORMANCE | **REFIT** | Waste | **R** | | 129.800 | | https://bookshop.europa.eu/en/support-to-member-states-in-improving-hazardous-waste-management-based-on-assessment-of-member-states-performance-pbKH0216019/ |

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| | | ENV.A.2 - MUNICIPAL WASTE COMPLIANCE -PROMOTION EXERCISE 2014-2015 | **REFIT** | Waste | **R** | | 148.913 | | https://bookshop.europa.eu/en/municipal-waste-compliance-promotion-exercise-2014-5-pbKH0116680/ |
| | | ENV.A1- SOCIOECONOMIC IMPACT OF INCREASED REPARABILITY | **CWP** | Circular Economy | **I** | | 99.200 | | https://bookshop.europa.eu/en/study-on-socioeconomic-impacts-of-increased-reparability-of-increased-reparability-pbKH0216507/ |
| | | ENV.F.1 - STUDY ENVIRONMENTAL IMPACTS AND RISKS RESULTING FROM EXPLORATION AND PRODUCTION OF HYDROCARBONS | **L** | Waste | **R** | | 142.418 | | https://bookshop.europa.eu/en/study-on-the-assessment-and-management-of-environmental-impacts-and-risks-resulting-from-the-exploration-and-production-of-hydrocarbons-pbKH0116945/ |
| | | ENV.F.1 - FRAMEWORK FOR MEMBER STATES TO SUPPORT BUSINESS IN IMPROVING ITS RESOURCE EFFICIENCY | **CWL** | Circular Economy | **I** | | 127.000 | | https://bookshop.europa.eu/en/a-framework-for-member-states-to-support-business-in-improving-its-resource-efficiency-pbKH0216007/ |
| | | ENV.A.2 - STUDY ON THE FEASIBILITY OF A FINANCIAL INSTRUMENT TO FACILITATE SAFE AND SOUND SHIP RECYCLING | **CWP** | Waste | **I** | | 189.625 | | https://bookshop.europa.eu/en/financial-instrument-to-facilitate-safe-and-sound-ship-recycling-pbKH0116660/ |
| | | ENV.A.2 - THE EFFICIENT FUNCTIONING OF WASTE MARKETS IN THE EUROPEAN UNION -LEGISLATIVE AND POLICY OPTIONS | **REFIT** | Waste | **R** | | 175.400 | | https://bookshop.europa.eu/en/the-efficient-functioning-of-waste-markets-in-the-european-union-pbKH0216640/ |
| | | ENV.A.3 - STUDY ON THE CALCULATION OF THE BENEFITS OF CHEMICAL LEGISLATION ON HUMAN HEALTH AND THE ENVIRONMENT | **REFIT** | Chemicals | **R** | | 104.560 | | https://bookshop.europa.eu/en/study-on-the-calculation-of-the-benefits-of-chemicals-legislation-on-human-health-and-the-environment-pbKH0416373/ |
| | | ENV.A.2 - STUDY ON HARMONIZATION OF THE FORMAT FOR THE REGISTRATION AND REPORTING OF PROCEDURES OF ELECTRICAL AND ELECTRONIC EQUIPMENT (EEE) TO THE NATIONAL REGISTER AND ON THE FREQUENCY OF REPORTING | **REFIT** | Waste | **R** | | 68.950 | | https://bookshop.europa.eu/en/study-on-harmonisation-of-the-format-for-registration-and-reporting-of-producers-of-electrical-and-electronic-equipment-eee-to-the-national-register-and-on-the-frequency-of-reporting-pbKH0216139/ |
| | | B.1 - BIOMASS FOR ENERGY IMPORTED FROM NORTH AMERICA | **REFIT** | Circular Economy Energy | **I** | | 145.700 | | https://bookshop.europa.eu/en/environmental-implications-of-increased-reliance-of-the-eu-on-biomass-from-the-south-east-us-pbKH0116687/ |
| | | ENV.A2 - STUDY TO ASSESS FOUR RENEWAL REQUESTS FOR ROHS 2 ANNEX III EXEMPTIONS NO. 7(B), NO.9(B), NO.13(A) AND NO.13(B) | **L** | Waste | **R** | | 35.815 | | https://bookshop.europa.eu/en/study-to-assess-2-rohs-new-exemption-requests-pbKH0417176/ |
| | | ENV.A.3 - SCOPING STUDY FOR THE APPLICATION OF ART 68(2) OF REACH | **REFIT** | Chemicals | **R** | | 120.169 | | https://bookshop.europa.eu/en/scoping-study-for-the-application-of-article-68-2-of-reach-to-construction-articles-containing-cmr-substances-with-likelihood-of-consumer-exposure-pbKH0116253/ |
| | | ENV.A2 - STUDY TO ASSESS RESTRICTION OF HAZARDOUS SUBSTANCES EXEMPTION REQUEST JANUARY 2015 | **L** | Waste | **R** | | 26.855 | | https://bookshop.europa.eu/en/assistance-to-the-commission-on-technological-socio-economic-and-cost-benefit-assessment-related-to-exemptions-from-the-substance-restrictions-in-electrical-and-electronic-equipment-pbKH0116727/ |
| | | ENV.A1 - STUDY ON DIFFERENCE IN DESIGN AND ACTUAL ENVIRONMENTAL PERFORMANCE OF BUILDINGS REFERENCE: ENV.A.1/ETU/2015/0001R | **CWP** | Circular Economy | **I** | | 90.100 | | https://bookshop.europa.eu/en/study-on-differences-in-design-and-actual-environmental-performance-of-buildings-pbKH0116593/ |
| | | ENV.F.1 - STUDY ON THE ENERGY SAVING POTENTIAL OF INCREASING RESOURCE EFFICIENCY | **CWP** | Circular Economy Energy | **I** | | 125.000 | | https://bookshop.europa.eu/en/study-on-the-energy-saving-potential-of-increasing-resource-efficiency-pbKH0616057/ |

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| | | ENV.A.2 - STUDY BASED ON FRAMEWORK CONTRACT NO ENV.C.2/FRA/2011/0020 _STUDY TO ASSESS RENEWAL REQUESTS FOR 29 ROHS 2 ANNEX III EXEMPTIONS | **L** | Waste | **R** | | 259.985 | | https://bookshop.europa.eu/en/assistance-to-the-commission-on-technological-socio-economic-and-cost-benefit-assessment-related-to-exemptions-from-the-substance-restrictions-in-electrical-and-electronic-equipment-pbKH0416554/ |
| | | ENV.A.2 - SUPPORT TO THE WASTE TARGET REVIEW | **REFIT** | Waste | **R** | | 249.983 | | |
| | | ENV.A.2_PROVISION AND ELABORATION OF INFORMATION FOR THE PREPARATION OF THE IMPLEMENTATION REPORT OF DIRECTIVE 2006/21/EC ON THE MANAGEMENT OF WASTE FROM EXTRACTIVE INDUSTRIES | **L** | Waste | **R** | | 39.700 | | |
| | | ENV.A.2 -STUDY TO ASSIST THE COMMISSION TO DEVELOP A METHODOLOGY FOR CALCULATION OF ANNUAL CONSUMPTION OF LIGHTWEIGHT PLASTIC CARRIER BAGS | **CWP** | Waste | **R** | | 30.000 | | https://bookshop.europa.eu/en/study-to-assist-the-commission-to-develop-a-methodology-for-calculation-of-annual-consumption-of-lightweight-plastic-carrier-bags-pbKH0216409/ |
| | | ENV.A.2 - STUDY TO ASSIST THE COMMISSION TO CARRY OUT A LIFE CYCLE IMPACT ASSESSMENT OF DIFFERENT POSSIBILITIES TO REDUCE THE CONSUMPTION OF VERY LIGHTWEIGHT PLASTIC CARRIER BAGS | **CWP** | Waste | **R** | | 19.976 | | https://bookshop.europa.eu/en/study-to-assist-the-commission-to-carry-out-a-life-cycle-impact-assessment-of-different-possibilities-to-reduce-the-consumption-of-very-lightweight-plastic-carrier-bags- |
| | | ENV.A.2 - THE IMPACT OF THE USE OF "OXO-DEGRADABLE" PLASTIC ON THE ENVIRONMENT | **REFIT** | Waste Chemicals | **R** | | 36.075 | | https://bookshop.europa.eu/en/the-impact-of-the-use-of-oxo-degradable-plastic-on-the-environment-pbKH0216983/ |
| | | B.3 - How much biodiversity does Natura 2000 cover? | **REFIT** | Nature | **R** | | 249.108 | | https://bookshop.europa.eu/en/how-much-biodiversity-is-in-natura-2000--pbKH0116845/ |
| | | ENV.D.1 - MILIEU LTD - STUDY CONCERNING THE PREPARATION OF THE REPORT ON THE APPLICATION AND EFFECTIVENESS OF THE SEA DIRECTIVE (DIRECTIVE 2001/42/EC). | **L** | SEA | **R** | | 132.500 | | https://bookshop.europa.eu/en/study-concerning-the-preparation-of-the-report-on-the-application-and-effectiveness-of-the-sea-directive-directive-2001-42-ec--pbKH0116726/ |
| | | ENV.D.2-MILIEU-STUDY TO ASSESS THE BENEFITS DELIVERED THROUGH THE ENFORCEMENT OF EU ENVIRONMENTAL LEGISLATION | **CWP** | Environmental Implementation | **I** | | 199.735 | | https://bookshop.europa.eu/en/study-to-assess-the-benefits-delivered-through-the-enforcement-of-eu-environmental-legislation-pbKH0616108/ |
| | | ENV.F.1-COWI-SCOPING STUDY ON MODELLING OF EU ENVIRONMENT POLICY | **CWP** | 7th EAP | **R** | | 49.500 | | https://bookshop.europa.eu/en/scoping-study-on-modelling-of-eu-environment-policy-pbKH0116681/ |
| | | B.3 - BIO INTELLIGENCE SERVICE - RESTORATION EFFORTS OF BIRDS & HABITATS DIRECTIVES | **REFIT** | Nature | **R** | | 289.547 | | |
| | | ENV.F.1 - STUDY ON IMPACTS OF RESOURCE EFFICIENCY OF FUTURE EU DEMAND FOR BIOENERGY | **CWP** | Circular Economy Energy | I | | 248.200 | | https://bookshop.europa.eu/en/follow-up-study-on-impacts-on-resource-efficiency-of-future-eu-demand-for-bioenergy-recebio-follow-up--pbKH0716156/ |
| | | ENV.A.2 - ASSISTANCE TO THE COMMISSION ON THE ASSESSMENT OF WASTE MANAGEMENT PLANS | **L** | Waste | **R** | | 189.900 | | https://bookshop.europa.eu/en/detailed-assessment-of-waste-management-plans-pbKH0216177/ |
| | | B.1 - BIO INTELLIGENCE - RESOURCE EFFICIENCY IN PRACTICE | **CWP** | Circular Economy | **I / C** | | 903.593 | | https://bookshop.europa.eu/en/resource-efficiency-in-practice-pbKH0116465/ |
| | | ENV D2 - STUDY - ENVIRONMENTAL FISCAL REFORM POTENTIAL FOR THE EU28 | **CWP** | Circular Economy | **I** | | 107.829 | | https://bookshop.europa.eu/en/study-on-assessing-the-environmental-fiscal-reform-potential-for-the-eu28-pbKH0216034/ |
| | | ENV.F.1-COWI-STUDY ON THE POTENTIAL OF THE BONDS MARKET FOR RESOURCE EFFICIENCY FINANCE | **CWP** | Circular Economy | **I** | | 125.950 | | https://bookshop.europa.eu/en/study-on-the-potential-of-green-bond-finance-for-resource-efficient-investments-pbKH0616300/ |

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|---|---|---|---|---|---|---|---|---|---|
| | | ENV.F.1 - STUDY TO PROVIDE TIME SERIES DATA FOR THE COST OF ENVIRONMENTAL LEGISLATION FOR SELECTED INDUSTRIES OVER TIME | **CWP** | Environmental Implementation | **I** | | 14.900 | | https://bookshop.europa.eu/en/environmental-expenditures-in-eu-industries-pbKH0416009/ |
| | | ENV.F.1 - STUDY ON IMPACTS OF RESOURCE EFFICIENCY OF FUTURE EU DEMAND FOR BIOENERGY | **CWP** | Circular Economy Energy | **I** | | 99.800 | | https://bookshop.europa.eu/en/follow-up-study-on-impacts-on-resource-efficiency-of-future-eu-demand-for-bioenergy-recebio-follow-up--pbKH0716156/ |
| | | ENV.F.1 - STUDY ON THE INTERACTION OF RESOURCE AND LABOUR PRODUCTIVITY | **CWP** | Circular Economy | **I** | | 49.255 | | https://bookshop.europa.eu/en/the-interaction-of-labour-and-resource-productivity-pbKH0416454/ |
| | | ENV_B2-SCIENTIFIC AND TECHNICAL ASSISTANCE FOR THE MAINTENANCE AND FURTHER DEVELOPMENT OF INDICATORS TO MONITOR ENVIRONMENTAL AND HEALTH BENEFITS OF THE EU CHEMICALS LEGISLATION. | **CWP** | Chemicals | **I/C** | | 240.156 | | https://bookshop.europa.eu/en/study-on-the-calculation-of-the-benefits-of-chemicals-legislation-on-human-health-and-the-environment-pbKH0416373/ |
| | ***b. Other studies cancelled in 2016*** | | | | | | | | |

[1] Reason why the evaluation/other study was carried out, please align with Annex 3 of the MP 2016. The individual symbols used have the following meaning: L - legal act, LMFF - legal base of MFF instrument, FR - financial regulation, REFIT, REFIT/L, CWP - 'evaluate first', O - other (please specify in Comments)

[2] specify what programme/regulatory measure/initiative/policy area etc. has been covered

[3]FC – fitness check, E – expenditure programme/measure, R – regulatory measure (not recognised as a FC), C – communication activity, I – internal Commission activity, O – other – please specify in the Comments

[4]Allows to provide any comments related to the item (in particular changes compared to the planning). When relevant, the reasons for cancelling evaluations/ other studies also needs to be explained in this column.

[5]For evaluations the references should be 1) number of its Evaluation Staff Working Document and number of the SWD's executive summary; 2) link to the supportive study of the SWD in EU bookshop. For other studies the references should be the link to EU bookshop or other reference where the 'other study' is published via different point.

## Annex 10: Specific Annexes related to "Financial Management"

Not applicable

## Annex 11: Specific Annexes related to "Assessment of the effectiveness of the internal control systems"

Not applicable

# ANNEX 12: Performance tables

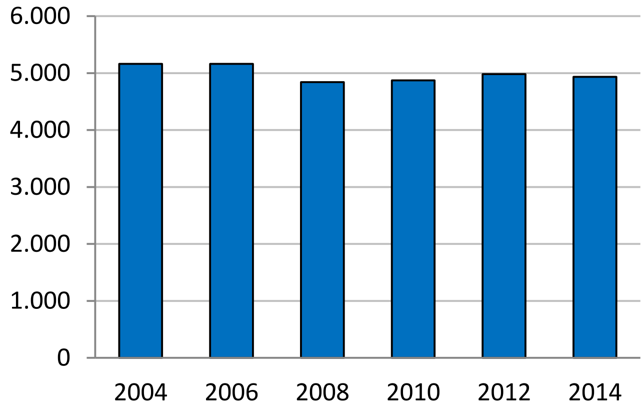
| General objective 1 : A New Boost for Jobs, Growth and Investment | | |
|---|---|---|
| **Impact indicator 9:** Resource productivity: Gross Domestic Product (GDP, €) over Domestic Material Consumption (DMC, kg).<br>**Source of the data**: Eurostat[1] Bookmark | | |
| **Baseline**<br>(2010 Eurostat estimate) | **Target**<br>(2020) | **Latest known results**<br>(2015) |
| 1.8 €/kg (EU-28) | Increase | 2.0 €/kg (EU-28) |
| **Impact indicator 6:** GDP growth<br>**Source of the data**: Eurostat Bookmark | | |
| **Baseline**<br>(2014) | **Target**<br>(2020) | **Latest known results**<br>(2015) |
| 1.6 % | Increase | 2.2 % |
| **Impact indicator 2:** Employment rate population aged 20-64<br>**Source of the data**: Eurostat Bookmark | | |
| **Baseline**<br>(2014) | **Target**<br>(2020)<br>Europe 2020 target | **Latest known results**<br>(2015) |
| 69.2 % | At least 75% | 70.1% |

[1] Please note that Eurostat periodically revises its published data to reflect new or improved information, also for previous years. The latest published data is available by clicking on "bookmark". The "latest known value" column reflects the data that was available at the time of the preparation of the AARs 2016 and it is the reference point for the AARs of Commission services.

| **Specific objective 1 :** The EU economy is resource-efficient, green and competitive | Related to spending programme LIFE |
|---|---|

**Result indicator 1.1:** Total waste generated (kg/person)
**Source of data:** Eurostat
http://ec.europa.eu/eurostat/tgm/table.do?tab=table&init=1&language=en&pcode=tsdpc210

| **Baseline** (2004 EU-28) | **Interim Milestone** (2012) | **Target** (2020) Based on Decision No 1386/2013/EU | **Latest known results** (2014) |
|---|---|---|---|
| 5160 kg/person | 4982 kg/person | Waste generation are in decline | 4934 kg/person |




Evolution of waste generation over time

**Result indicator 1.2:** : Municipal waste generation (kg/person) and treatment (%): movement up through the waste hierarchy
**Source of data:** Eurostat
http://ec.europa.eu/eurostat/tgm/table.do?tab=table&init=1&plugin=1&language=en&pcode=tsdpc240

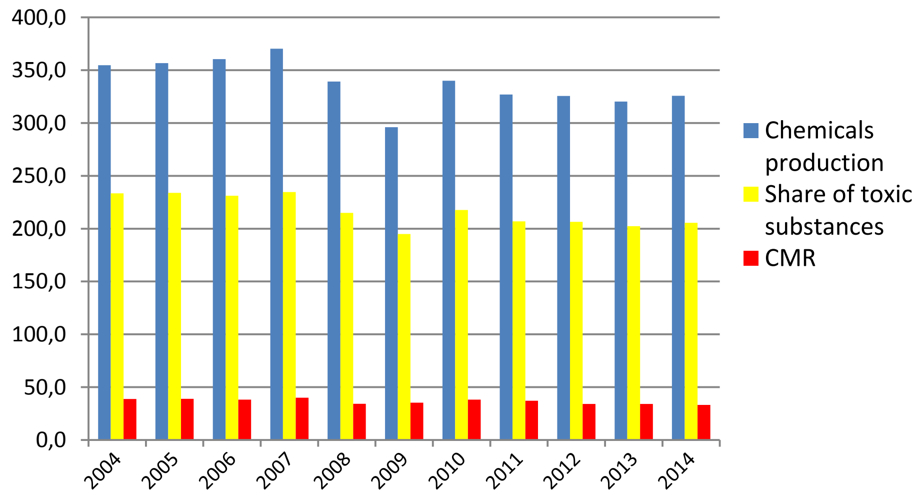
| **Baseline** (2002, EU27) | **Interim Milestone** (2013 EU28) | **Target** (2020) | **Latest known results** (2015) |
|---|---|---|---|
| Generation: 527 kg/person<br>Recycling & composting: 28%<br>Incineration: 16%<br>Landfilling: 51% | Generation: 481 kg/person<br>Recycling & composting: 43%<br>Incineration: 26%<br>Landfilling: 31% | Recycling & composting: 50% (2020)<br>Recycling & composting: 65% (2030)<br>Reduction of landfilling to 10% (2030) | Generation: 477 kg/person<br>Recycling: 29%<br>Composting: 16%<br>Incineration: 27%<br>Landfilling: 26% |

**Result indicator 1.3:** Share (%) of toxic chemicals in total EU chemicals production[2]
**Source of data:** Eurostat

| **Baseline** (2004 EU-28) | **Target** (2050) | **Latest known results** (2014) |
|---|---|---|
| Chemicals production: **354.7** million tonnes<br>Share of toxic substances: | - Reduce** the overall share of toxic chemicals in EU chemicals production. | Chemicals production: **325.8** million tonnes<br>Share of toxic substances: |

[2] Includes chemicals covered by biocides and REACH legislation, but not pesticides and fuels

| | | |
|---|---|---|
| **66.0 %**<br>Share of carcinogenic, mutagenic and reprotoxic substances (CMRs): **10.9 %**[3] | - Shift away from CMRs** to less harmful chemicals | **63.1 %**<br>Share of CMRs:<br>**10.2 %** |




Evolution of chemicals production over time

**Result indicator 1.4:** Getting prices right; environmental taxation: share of environmental taxes (energy, transport, pollution/resources) in total tax revenue (%), subsidies to fossil fuels phased out

**Source of data:** Eurostat (Taxation trends in the European Union); OECD (Inventory of Estimated Budgetary Support and Tax Expenditure for Fossil Fuels)

| **Baseline** (2010, EU27) | **Target** Based on the Roadmap to a Resource Efficient Europe (COM (2011)571) | **Latest known results** (2013) |
|---|---|---|
| Environmental taxation:<br>6.3%, covering:<br>- energy: 4.8%;<br>- transport: 1.3%<br>- pollution/resources: 0.2% | Increase | Environmental taxation:<br>6.3%, covering:<br>- energy: 4.7 %;<br>- transport: 1.3 %<br>- pollution/resources: 0.3 % |
| FFS: €35.8 billion[4] | By 2020 environmentally harmful subsidies to be phased out | |

| **Main outputs in 2016:** | | | |
|---|---|---|---|
| **Policy–related outputs** | | | |
| **Description** | **Indicator** | **Target date** | **Latest known** results (on 31/12/2016) |

3 Revised baseline

4 Institute for Environmental Studies (IVM), "Enhancing comparability of data on estimated budgetary support and tax expenditures for fossil fuels", 2014.

| | | | |
|---|---|---|---|
| Commission Communication on Exploiting the potential of waste to energy under the Energy Union Strategy (2016/ENV/086) | Adoption by the Commission | 2016 Q4 | Adoption Adopted in 2017 COM(2017)34 |
| Report on the effectiveness of Commission Recommendation 2014/70/EU on minimum principles for the exploration and production of hydrocarbons (such as shale gas) using high-volume hydraulic fracturing. (2015/ENV/021) | Adoption by the Commission | 2016 Q2 | Adopted |
| Fitness check of the Ecolabel and EMAS Regulations (2015/ENV/005) | Fitness check completed | 2016 Q2 | Adoption postponed pending further analysis |
| Commission Decisions with revised EU Ecolabel product group criteria for several categories of products (2016/ENV/029, 031, 033) | Adoption by the Commission | 2016 Q2-Q4 | Adopted |
| Commission Decision on the EMAS Sectoral Reference Document for the construction sector (2015/ENV/039). | Adoption by the Commission | 2016 Q2 | Adopted |
| Commission Delegated Acts for exemptions from restrictions of hazardous substances (RoHS) | Adoption by the Commission | 2016 Q1-Q4 | Adopted (3 acts) |
| Legislative proposal on the scope of the Directive on the restrictions on hazardous substances (RoHS) (2012/ENV/009) | Adoption by the Commission | 2016 Q2 | Adoption postponed[5] |
| Report on the WEEE re-examination of collection rate deadlines and possibly setting individual collection rates (2015/ENV/013) | Adoption by the Commission | 2016 Q2 | Adoption postponed pending further analysis |
| Implementing Regulation on the implementation of electronic data exchange on waste shipments (2016/ENV/051) | Adoption by the Commission | 2016 Q4 | Adopted |
| 7th and 8th Amendment to Directive on End of Life vehicles (2016/ENV/054 and 097) | Adoption by the Commission | 2016 Q2 and Q4 | Adopted |
| Report on the implementation of the Extractive Waste (2016/ENV/009) | Adoption by the Commission | 2016 Q2 | Adopted |
| Implementing decisions under the REACH legislation on the evaluation | Adoption by the Commission | 2016 Q2 to Q4 | Adopted |

5 Adopted 26/01/2017 COM(2017)38

| | | | |
|---|---|---|---|
| and authorisation of chemicals | | | |
| Commission Regulation amending Annex VII of REACH re standard information requirements for substances manufactured or imported in quantities of one tonne or more and of Annex VIII re quantities of 10 tonnes or more (2016/ENV+/020) | Adoption by the Commission | 2016 Q2 | Adopted |
| Amendments of the Annexes to REACH for registration of nanomaterials (2014/ENV+/013 ) | Adoption by the Commission | 2016 Q3 | Adoption postponed pending further analysis |
| Report to review if the scope of Article 60(3) of the REACH Regulation should be extended to substances having endocrine disrupting properties (2013/ENV/002) | Adoption by the Commission | 2016 Q4 | Adopted |
| Recast of the Regulation on Persistent Organic Pollutants | Adoption by the Commission | 2016 Q2 | Adoption postponed pending further analysis |
| Commission Regulations amending Annex on classification and labelling requirements for hazardous substances and mixtures (2016/ENV/064) | Adoption by the Commission | 2016 Q2 | Adopted |
| Commission Regulation amending, for the purposes of its adaptation to technical and scientific progress, Regulation (EC) No 1272/2008 on classification, labelling and packaging of substances and mixtures (2016/ENV/092) | Adoption by the Commission | 2016 Q3 | Adopted |
| Follow-up to the Communication on Chemical Mixtures: Commission report on the progress in addressing combined exposure to chemicals (2015/ENV/010) | Adoption by the Commission | 2016 Q2 | Adoption postponed pending further analysis |
| Delegated act amending the annexes on requirements for the establishments, care, accommodation and killing of animals (2016/ENV/054) | Adoption by the Commission | 2016 Q4 | Adoption postponed pending further analysis |
| Organisation of Green Week - financing the circular economy | Successful Event | 2016 | Event organised |
| European Business Award for the Environment | Awarded | 2016 | Awarded |

| **Specific objective 2 :** The Union's natural capital is protected, conserved and enhanced | Related to spending programme LIFE |
|---|---|

**Result indicator 2.1:** Common birds population, index 1990=*100* → *proxy for the state of biodiversity and the integrity of ecosystems; reflects wide-ranging pressures coming e.g., from agriculture, fisheries, energy and transport sectors*
**Source of data:** Eurostat
http://ec.europa.eu/eurostat/tgm/table.do?tab=table&init=1&plugin=1&language=en&pcode=tsdnr100

| **Baseline**<br>(2010) | **Target**<br>(2020) | **Latest known results**<br>(2014) |
|---|---|---|
| 88.0<br>(index 1990 = 100) | Reverse or halt the decline | 87.4 |

**Result indicator 2.2:** Conservation status of species and habitats of European importance (percentage in conservation categories)
**Source of data:** Report on the Conservation Status of Habitat Types and Species under the Habitats Directive COM (2009)358

| **Baseline**<br>(2000-2006, EU28) | **Target** | **Latest known results**<br>(2015) |
|---|---|---|
| **Habitats**: favourable (17%), unfavourable -inadequate (28%), unfavourable – bad (37%), unknown (18%)<br>**Species**: favourable (17%), unfavourable – inadequate (30%), unfavourable – bad (22%), unknown (31%) | Improve conservation status | **Habitats**: favourable (16%), unfavourable -inadequate (47%), unfavourable – bad (30%), unknown (7%)<br>**Species**: favourable (23%), unfavourable – inadequate (42%), unfavourable – bad (18%), unknown (17%) |

**Result indicator 2.3:** Mean annual urban land take per country as a percentage of 2000 artificial land
**Source of data:** European Environment Agency

| **Baseline**<br>(2002, EU27) | **Target**<br>(2050)Based on COM (2011)571 'Roadmap to a Resource Efficient Europe'' | **Latest known results**<br>(2012) |
|---|---|---|
| The average value of EU-28 is 0.51% (data for Greece are not available) with a very wide range from 2.8 % in Spain or 2.3 % in Cyprus to 0.1% in Romania or Malta | No net land take | In the period 2006-2012 the average land take value for EU-28 is 0.41% with a very wide range from 1.47% in Spain to 0.3% in Malta or 0.1% in Belgium |

**Result indicator 2.4:** Percentage of the surface area of marine waters (marine regions and sub-regions) conserved through spatial protection measures (networks of marine protected areas in the context of Habitat, Birds and Marine Strategy Framework Directives as well as Common Fisheries Policy)
**Source of data:** EU Budget 2014, Working document Part I (COM(2013) 450)

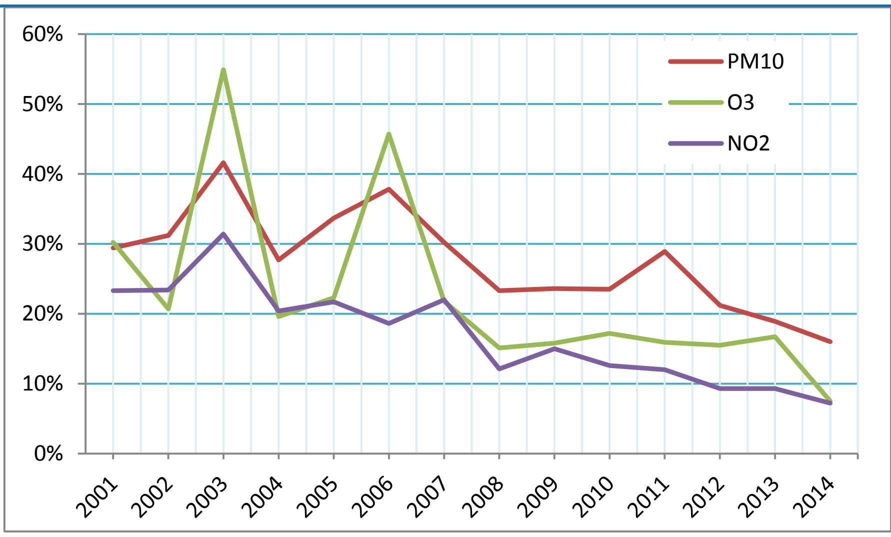
| **Baseline** (2012) | **Target** (2020) Based on Aichi Target 11 under the Convention on Biological Diversity to cover at least 10% of all waters | **Latest known results** (2016) |
|---|---|---|
| 5.9% (including 4% through Natura2000) | 20 % in the 0-12 nautical mile zone<br>10 % in the Exclusive Economic Zone | 8% (including 6% through Natura2000) |
| **Completed evaluations:**<br>• Fitness check of nature legislation, 2016, Birds and Habitats Directives | | |

| **Main outputs in 2016:** | | | |
|---|---|---|---|
| **Policy–related outputs** | | | |
| **Description** | **Indicator** | **Target date** | **Latest known results** (on 31/12/2016) |
| Conclusion of the fitness check of the EU nature legislation Birds and Habitats Directives (2015/ENV/003) | Fitness check completed | 2016 Q2 | Completed |
| Commission Implementing Regulation updating the list of Invasive Alien Species of Union concern pursuant to Article 4(1) of Regulation (EU) 1143/2014 (2016/ENV/090) | Adoption by the Commission | 2016 Q4 | Adopted |
| Organisation of the Natura 2000 Award Scheme | Awarded | 2016 Q2 | Awarded |
| Work Programme on natural capital accounting | Established by services | 2016 Q2 | Phase 1 (pilot phase) completed – Phase 2 to be completed by 2020. |
| Report on the assessment of monitoring programmes under Article 12 of the Marine Strategy Framework Directive (2015/ENV/018) | Adoption by the Commission | 2016 Q2 | Adopted |
| Report on the assessment of programmes of measures under Article 16 of the Marine Strategy Framework Directive (2016/ENV/076) | Adoption by the Commission | 2016 Q4 | Adoption postponed pending further analysis |
| Commission Decision laying down criteria and methodological standards on Good Environmental Status for Marine Waters and specifications and standardised methods for monitoring and | Adoption by the Commission | 2016 Q2 | Adopted |

| | | | |
|---|---|---|---|
| assessment, and repealing Decision 2010/477/EU (2016/ENV/080) | | | |
| Commission Directive replacing Annex III (Indicative lists of characteristics, pressures and impacts for the assessment of the environmental status) to Directive 2008/56/EC, the Marine Strategy Framework Directive (2016/ENV/085) | Adoption by the Commission | 2016 Q2 | Under Council/EP Scrutiny |

| **Specific objective 3 :** The Union's citizens are safeguarded from environment-related pressures and risks to health and well-being | | Related to spending programme LIFE |
|---|---|---|
| **Result indicator 3.1: Exposure to air pollution - Percentage of urban population exposed to air pollution above EU standards:**<br>a. Particulate Matter ($PM_{10}$) concentrations above the EU limit value (i.e. 50 µg $PM_{10}/m^3$ averaged over 24 hours) on more than 25 days a year[6]<br>b. Ozone ($O_3$) concentrations that exceed the EU target value (i.e. 120 µg $O_3/m^3$ averaged over 8 hours ) on more than 25 days a year, averaged over three years<br>c. Nitrogen dioxide ($NO_2$) concentrations above the EU limit value (i.e. 40 µg $NO_2/m^3$ averaged over a year) during a calendar year<br>**Source of data:** European Environment Agency<br>http://www.eea.europa.eu/data-and-maps/indicators/exceedance-of-air-quality-limit-3/assessment-2 | | |
| **Baseline**<br>(2001) | **Target**<br>(2020) Based on Directive 2008/50/EC on ambient air quality and cleaner air for Europe | **Latest known results**<br>(2014) |
| **$PM_{10}$**<br>26.8 %<br>Urban population exposed (i.e. above EU limit value, on more than 35 days per year) | 0 %<br>Urban population exposed (i.e. above EU limit value, on more than 35 days per year) | 16.0% |
| **Ozone**<br>31.4%<br>Urban population exposed (i.e. above EU limit value, on more than 25 days per year, averaged over three years) | 0 %<br>Urban population exposed (i.e. above EU target value, on more than 25 days per year, averaged over three years) | 7.5% |
| **$NO_2$**<br>18.1%<br>Urban population exposed (i.e. above EU limit value, on an annual average) | 0%<br>Urban population exposed (i.e. above EU limit value, on an annual average) | 7.2% |
| | | |

[6] $PM_{10}$ refers to particulates whose diameter is less than 10 micrometres.




Evolution of exposure to air pollution over time

**Result indicator 3.2:** Percentage of surface water bodies in good ecological status or with good ecological potential (as defined by the Water Framework Directive)
**Source of data:** Commission report on the Implementation of the Water Framework Directive - River Basin Management Plans COM(2012) 670 (countries that have not reported RBMP, or not reported exemptions or have high unknown status, are not included);

| **Baseline** (2009, EU21) | **Target** (2015) Based on Directive 2000/60/EC, Water Framework Directive. | **Latest known results** (2015) |
|---|---|---|
| 43% | 100% of water bodies to which justified exemptions do not apply | 53% estimated |

**Result indicator 3.3:** Exposure to noise: percentage of population in urban areas exposed to more than 55 dB Lden (day-evening noise level) and 50 dB Lnight (night noise level)
**Source of data:** European Environment Agency – EIONET

| **Baseline** (2007, EU27) | **Target** (2015) Based on the 7th Environment Action Programme | **Latest known results** (2014) |
|---|---|---|
| 65% | Reduce and approach WHO values | 125 million people estimated to be affected by noise levels greater than 55 dB Lden from transportation - road, rail and aircraft noise; (Source: EEA Report 10/2014) |

**Completed evaluations:**

- REFIT evaluation of the EU Drinking Water Directive 98/83/EC, 2016 (reference SWD (2016) 428 final)
- REFIT evaluation of Directive 2002/49/EC relating to the assessment and management of environmental noise, 2016 (reference SWD (2016) 455 final)

| Main outputs in 2016: | | | |
|---|---|---|---|
| **Policy–related outputs** | | | |
| Description | Indicator | Target date | Latest known results (on 31/12/2016) |
| REFIT evaluation of the Drinking Water Directive (2015/ENV/041) | Fitness check completed | 2016 Q1 | Adopted |
| Assessment of the 2nd River Basin Management Plans and Flood risk management plans | Plans assessed | 2016 Q4 | Reporting by Member States still ongoing |
| Reports on Bathing Water, Drinking Water & Urban Waste Water Treatment Directives | Adoption by the Commission | 2016 | Adopted |
| Proposal for a Council Decision on the Conclusion of the Minamata Convention on Mercury (2014/ENV/014) | Adoption by the Commission | 2016 Q1 | Adopted |
| Proposal for a Regulation of the EP and of the Council on mercury and repealing Regulation (EC) N. 1102/2008 (adaptation of the EU acquis to the requirements of the Minamata Convention) (2016/ENV/094) | Adoption by the Commission | 2016 Q1 | Adopted |
| Commission Implementing Decision establishing the best available techniques conclusions for Common Waste Water and Waste Gas Treatment/Management Systems in the Chemical Sector (2015/ENV/063) | Adoption by the Commission | 2016 Q1 | Adopted |
| Commission Implementing Decision establishing the best available techniques conclusions for the Non-Ferrous Metals Industries (2015/ENV/061) | Adoption by the Commission | 2016 Q1 | Adopted |
| Conclusion of and follow-up to the REFIT Evaluation of Regulation (EC) No 166/2006 concerning the establishment of a European Pollutant Release and Transfer Register (E-PRTR) (2016/ENV/062) | Refit evaluation completed | 2016 Q4 | Evaluation delayed pending analysis |
| REFIT evaluation of the Environmental Noise Directive(2016/ENV/065) | Refit evaluation completed | 2016 Q4 | Adopted |

| **Specific objective 4 :** There is an enabling framework for environmental policy, based on smart implementation, a strong knowledge and evidence base, investment, and improved environmental integration and policy coherence | | Related to spending programme **LIFE** |
|---|---|---|
| **Result indicator 4.1:** Effectiveness of application of EU environment legislation<br>**Source of data:** DG Environment | | |
| Baseline<br>(End 2013) | Target | Latest known results<br>(End 2016) |
| **Infringements** (353):<br>-Non-communication cases: 94<br>-Non-conformity cases: 68<br>-Bad application cases: 194<br><br>**EU Pilots**: 432 | - For infringements: effective and uniform implementation of EU environmental legislation as translated into a streamlined focus on structural issues that cannot be addressed otherwise<br><br>- For EU Pilots: Effective and uniform implementation of EU environmental legislation via this resolution mechanism | **Infringements** (284):<br>-Non-communication cases: 49<br>-Non-conformity cases: 38<br>-Bad application cases: 197<br><br>**EU Pilots**: 288 |

**Result indicator 4.2.a:** Structural funds interventions regarding solid waste, water supply, wastewater treatment, risk prevention and management, land rehabilitation and nature and biodiversity
**Source of data:** DG Regional and Urban Policy

| | **Baseline** | **Target**<br>2007-2015 (cumulative) | **Target**<br>2014-2020 (cumulative) |
|---|---|---|---|
| Additional waste sorting and recycling capacity** | n/a | n/a** | 3 260 587 Tonnes/year (CF)<br>2 532 604 Tonnes/year (ERDF)** |
| Additional population served by improved water supply* | n/a | 15 million* | 7654242 Persons (CF)<br>4563286 Persons (ERDF)** |
| Additional population served by improved wastewater treatment* | n/a | 19,7 million* | 8 313 456 Population equivalent (CF)<br>8 529 195 Population equivalent (ERDF)** |
| Total surface area of rehabilitated land** | n/a | n/a** | 797 Hectares (CF)<br>3808 Hectares (ERDF) ** |
| Surface area of habitats supported to attain a better conservation status** | n/a | n/a** | 326 806 Hectares (CF)<br>4495086 Hectares (ERDF)** |
| Risk prevention and management. Population benefiting from flood protection measures** | n/a | n/a** | 2898433 Persons (CF)<br>7606314 Persons (ERDF)** |

* Targets result from 2007-2013 Operational Programmes (OPs);
** Specific to 2014-2020 framework.

**Result indicator 4.2.b:** Structural funds interventions - Marine Environment
**Source of data: EMFF Regulation 508(2014)**

| **Baseline** (2014, EU-27) | **Target** Based on Regulation (EU) 508/2014 on the European Maritime and Fisheries Fund (EMFF) | **Latest known results** (2016) |
|---|---|---|
| 5% | Maintain the percentage | 10% (of the directly managed EMFF funds) |

**Result indicator 4.3:** % of EAFRD payments related to environment and climate
**Source of data:** DG Agriculture and Rural Development

| **Baseline** (2012 EU-27) | **Target** Based on Regulation (EU) 1305/2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) | **Latest known results** (2014) |
|---|---|---|
| 43% | Maintain the percentage | 51.3% (for year 2014, not cumulative, total for both periods 2007-2013 and 2014-2020) |

**Result indicator 4.4:** Fish catches from stocks outside safe biological limits managed by the EU in the North-East Atlantic (% of total catches per year)
**Source of data:** International Council for the Exploration of the Sea

| **Baseline** (2008) | **Target** (2015) | **Latest known results** (2014) |
|---|---|---|
| Total: 10.8%<br>Pelagic (e.g. herring): 7.4%<br>Benthic(e.g. prawns.): 11%<br>Demersal (e.g. cod): 49.6%<br>Industrial (e.g. sand eel): 0% | 0% of catches outside safe biological limits in all areas in which EU fishing fleets operate | 31 out of 51 fish stocks in the North East Atlantic[7] |

**Completed evaluations:**

- Evaluation of the Environmental Liability Directive accompanying the Report under Article 18(2) of Directive 2004/35/EC on environmental liability with regard to the prevention and remedying of environmental damage, 2016
- Evaluation accompanying the Report on the implementation of Directive 2007/2/EC establishing an Infrastructure for Spatial Information in the European Community (INSPIRE) pursuant to article 23, 2016

**Main outputs in 2016:**

**Policy–related outputs**

| Description | Indicator | Target date | Latest known results (on 31/12/2016) |
|---|---|---|---|
| Environmental Implementation Review Communication (2016/ENV/088) | Adoption by the Commission / First review | 2016 Q2 / 2016 Q4 | Communication adopted / Review process ongoing |

7 COM(2016)396

| | | | |
|---|---|---|---|
| / First review process | launched | | |
| Legal enforcement, infringements, co-operation with relevant professional networks | Better implementation | 2016 Q1-Q4 | |
| Report and REFIT evaluation of the Environmental Liability Directive (2014/ENV/001) | Refit evaluation completed / Report adopted by the Commission | 2016 Q2 | Evaluation completed and report adopted |
| Report on the application of the SEA Directive (Directive 2001/42/EC on the assessment of the effects of certain plans and programmes on the environment (2016/ENV/073) | Adoption by the Commission | 2016 Q4 | Adoption postponed |
| Contribution to EU 2020 Semester Process | Completion | 2016 | Completed |
| Report and REFIT evaluation of the INSPIRE Directive (2014/ENV/007) | Report adopted by the Commission / Evaluation completed | 2016 Q2 | Adopted |
| Staff Working Document (SWD) setting out the strategy of the Environmental Reporting Initiative (2016/ENV/084) | SWD transmitted to the institutions | 2016 Q2 | Adopted |
| Proposal for a Directive repealing Council Directive 91/692/EEC, the Standardised Reporting Directive (2016/ENV/089) | Adoption by the Commission | 2016 Q2 | Adopted |

| **Specific objective 5 :** : The Union's cities are more sustainable | | Related to spending programme LIFE |
|---|---|---|
| **Result indicator 5.1:** Percentage of EU cities applying for the European Green Capital Award (EGCA)<br>**Source of data:** DG Environment | | |
| Baseline (2012-2013) | Target (DG Environment) | Latest known results (2016) |
| 17 cities applied for EGCA in 2012-2013* | Increased number of cities applying for EGCA each year | 14 cities applied for EGCA 2019 |

* This was a call for applications, covering two years, awarding the title to two cities (Vitoria Gasteiz 2012, Nantes 2013)

| **Main outputs in 2016:** | | | |
|---|---|---|---|
| **Policy–related outputs** | | | |
| Description | Indicator | Target date | Latest known results (on 31/12/2016) |
| Green Capital Award | Awarded | 2016 | Awarded |

| | | | |
|---|---|---|---|
| Green Leaf Award | Awarded | 2016 | Awarded |

**Specific objective 6 :** The Union is more effective in addressing international environmental challenges

**Indicator 6.1:** Level of progress towards a greener, resource efficient global economy as, *inter alia*, reflected by clear policy commitments at the multilateral level *[indicator to be re-examined once SDG indicators become available]*

The 2030 Agenda that brings together the poverty eradication and sustainable development objectives was adopted in September 2015. The most significant part of this agenda is a set of Sustainable Development Goals (SDGs), to be achieved by 2030.

**Source of data:** DG Environment

| **Baseline** (2015) | **Target** | **Latest known results** (2015) |
|---|---|---|
| | Maintain or increase the level of policy commitments on green economy / resource efficiency / circular economy at the multilateral level.<br><br>This will contribute to the successful implementation of the SDGs. | The 2016 G7 Environment Ministers' Meeting adopted the Toyama Framework on Material Cycles, which states that the realisation of a society which uses resources efficiently and sustainably across the whole life cycle is a common goal of the G7.<br>[Adoption of SDG indicators by the UN delayed until 2017] |

**Result indicator 6.2:** EU participation in Multilateral Environmental Agreements (MEA): number of MEAs the EU is a signatory or a party to

Multilateral environmental agreements exist or are being negotiated in a large range of areas in which the EU has internally developed policies and legislation. EU participation in these agreements enables the EU to actively promote ambitious environmental standards and policies at global level and increases its visibility and accountability.

**Source of data:** DG Environment

| **Baseline** (2013) | **Target** | **Latest known results** (2016) |
|---|---|---|
| EU signatory or party to 48 MEAs | The EU joining Conventions to which it is not yet a party | There are currently 51 MEAs to which the EU is a party.<br>A preliminary agreement reached by the co-legislators on basis of the proposals submitted by the Commission will enable the ratification of the Minamata Convention in 2017. |

**Result indicator 6.3:** Progress with pre-accession work in candidate countries and potential candidate countries and with the implementation of association agreements (AAs) and wider cooperation with neighbourhood countries

| | | |
|---|---|---|
| In the enlargement and neighbourhood countries much effort is still required to improve environmental standards. The proximity of these countries to the EU and our shared resources (air, water etc.) signifies the importance of co-operation to achieve the EU's environmental objectives. Progress will be monitored with respect to 1) the transposition of EU-legislation in candidate and pre-candidate countries and approximation in neighbourhood countries and 2) the planning and implementation of required investments and measures.<br><br>**Source of data:** DG Environment | | |
| **Baseline**<br>(2012) | **Target** | **Latest known results**<br>(2016) |
| Enlargement countries are making gradual progress towards transposition and implementation of the EU acquis but are constrained by limited institutional and technical capacity and insufficient finance. Financial support from IPA is helping to address those issues along with bilateral and regional capacity building support under the TAIEX (Technical Assistance and Information Exchange) and the ECRAN (Environment and Climate Regional Accession Network) programmes.<br>For the neighbourhood countries new AAs with Eastern neighbours include challenging commitments to converge with major EU environmental directives. With respect to Southern neighbours new action plans being negotiated will cover the implementation of the EU environment acquis and international agreements. At the regional level, the Eastern Partnership (EaP) is tackling environment change as a priority area. Under the Union for the Mediterranean a number of capacity building measures are being supported which follow the European model. | Transposition and implementation of EU environment legislation by candidate and potential candidate countries.<br><br>Progress towards the adoption of EU standards and norms for environmental protection by countries in the neighbourhood. | Serbia and Montenegro made progress in further aligning policies and legislation with the environment *acquis. Both countries have submitted strategies for implementation of EU acquis which the Commission has recommended to the Council as a sufficient basis for the opening of the formal enlargement negotiations of Chapter 27 (Environment).*<br>For Turkey, horizontal legislation, water, air quality and nature protection areas still need to be addressed.<br>The Association Agreement for Ukraine has still not been ratified but is being provisionally applied.<br>Moldova and Georgia are progressing in implementation of AAs. New agreements are currently being negotiated with Armenia and with Azerbaijan. |
| **Result indicator 6.4:** Environmental provisions introduced in bilateral agreements between the EU and third countries and regions<br>Protecting the environment goes well beyond the scope of national or regional considerations, environmental challenges are also a global concern. The EU has comprehensive co-operation agreements with many third countries and regions. Each agreement includes an environment component which encourages the promotion of environmental protection and convergence in multilateral environmental negotiations.<br>The implementation of the environment component in bilateral agreements with third countries and regions will be monitored regularly. The Joint Co-operation Committee Meetings and Trade and Sustainable Development Committee meetings etc. set –up under | | |

| | | |
|---|---|---|
| the Partnership and Co-operation Agreements (**PCA**), Free Trade Agreements (**FTA**) and Multi-annual Indicative Programmes (MIP) and Annual Action Plans will play a pivotal role in this context**.**<br><br>**Source of data:** DG Environment | | |
| **Baseline**<br>(2013) | **Target** | **Latest known results**<br>(2016) |
| Ensure a strong environment component in the PCAs (Partnership and Co-operation Agreements), FTAs (Free Trade Agreements) and EDF/DCI (European Development Fund/ Development Cooperation Instrument) Programming plans (MIPs) agreed with third countries and regions. | Environment provisions appropriately reflected and implemented in the PCAs, FTAs and MIPS and Annual Action Plans. | Agreement (CETA) was signed along with the EU-Canada Strategic Partnership Agreement (SPA) that upgrades the current cooperation framework with Canada.<br><br>DCFTAs are part of Association Agreements for Ukraine, Moldova and Georgia. DCFTAs are currently being negotiated with Morocco and Tunisia. |
| **Result indicator 6.5:** Number of significant timber exporting countries with which EU has signed agreement to prevent illegal logging (Voluntary Partnership Agreements - VPA)<br><br>The EU adopted the **Forest Law Enforcement, Governance and Trade** (**FLEGT**) Action Plan in 2003. The Action Plan sets out a range of measures available to the EU and its member states to tackle illegal logging in the world's forests. An important measure foreseen by the Action Plan is the promotion of trade in legal timber, including developing and implementing VPAs between the EU and timber-producing countries, as a means to reducing to negligible levels trade in timber products related to illegal logging[8].<br><br>**Source of data:** DG Environment | | |
| **Baseline**<br>(2012) | **Target** | **Latest known results**<br>(2016) |
| VPAs ratified to date: 5<br>VPAs concluded but pending ratification: 1<br>VPAs under negotiation: 9<br>Significant timber exporting countries (globally): 20 | Increased number of ratified VPAs | VPAs ratified to date: 6<br>VPAs negotiations concluded but pending ratification : 0<br>VPAs under negotiation: 9<br>Significant timber exporting countries (globally): 20 |
| **Completed evaluations:**<br>• Evaluation of Regulation (EU) No 995/2010 laying down the obligations of operators who place timber and timber products on the market (the EU Timber Regulation), 2016 | | |

**Main outputs in 2016:**

**Policy–related outputs**

[8] Among others, stimulated by entry into force of the EU Timber Regulation (EUTR)

| Description | Indicator | Target date | Latest known results (on 31/12/2016) |
| --- | --- | --- | --- |
| Follow-up to the 2030 Agenda for Sustainable Development | Adoption of SDG indicators by UN, in line with EU position | 2016 | Adoption by UN postponed until end 2017, in line with EU position |
| Action Plan against Wildlife Trafficking (2015/ENV/087) | Adoption by the Commission | 2016 Q1 | Adopted |
| Commission Regulations revising Annexes to CITES Council Regulation 338/97 to include species in the lists of wild fauna and flora (2015/ENV/028) | Adoption by the Commission | 2016 Q1 | Adopted |
| Commission Implementing Regulation replacing Regulation 2015/736 prohibiting the introduction into the Union of specimens of certain species of wild fauna and flora (2016/ENV/091) | Adoption by the Commission | 2016 Q2 | Adopted |
| 17th Conference of the Parties of the Convention on Trade in Endangered Species in South Africa | Successful CoP | 2016 Q3 | Held with EU participation |
| Bilateral co-operation with key EU trade and strategic partners on environmental issues, including specific focus on promoting the Circular Economy | Meetings held | 2016 | Held with EU participation |
| 13th Conference of the Parties of the Convention on Biodiversity | Successful CoP | 2016 | Held with EU participation |
| Promotion of Environment in G7/G20 including G7 Environment Ministerial | Successful ministerial | 2016 | Several workshops organised in the context of the G7 Alliance on Resource Efficiency. Adoption of the Toyama Framework on Materials Cycles by the G7 Environment Ministers |
| Preparation of COP19 of Barcelona Convention | Successful CoP | 2016 | Held with EU participation |
| Chairmanship over the HELCOM Convention (starting 1 July 2016) | Effective chairmanship | 2016 | Ongoing |
| Memorandum of Understanding between India and the European Union on water cooperation | Adoption by the Commission | 2016 Q1 | Adopted |