

2018

Annual Activity Report

Annexes

DG Environment

Table of Contents

- ANNEX 1: STATEMENT OF THE DIRECTOR IN CHARGE OF RISK MANAGEMENT AND INTERNAL CONTROL 3**
- ANNEX 2: REPORTING – HUMAN RESOURCES, BETTER REGULATION, INFORMATION MANAGEMENT AND EXTERNAL COMMUNICATION..... 4**
- ANNEX 3: DRAFT ANNUAL ACCOUNTS AND FINANCIAL REPORTS 9**
- ANNEX 4: MATERIALITY CRITERIA 28**
- ANNEX 5: RELEVANT CONTROL SYSTEM(S) FOR BUDGET IMPLEMENTATION (RCSs) 29**
- ANNEX 6: IMPLEMENTATION THROUGH NATIONAL OR INTERNATIONAL PUBLIC-SECTOR BODIES AND BODIES GOVERNED BY PRIVATE LAW WITH A PUBLIC SECTOR MISSION 57**
- ANNEX 7: EAMR OF THE UNION DELEGATIONS..... 58**
- ANNEX 8: DECENTRALISED AGENCIES..... 59**
- ANNEX 9: EVALUATIONS AND OTHER STUDIES FINALISED OR CANCELLED DURING THE YEAR 60**
- ANNEX 10: SPECIFIC ANNEXES RELATED TO "FINANCIAL MANAGEMENT" 67**
- ANNEX 11: SPECIFIC ANNEXES RELATED TO "ASSESSMENT OF THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEMS" 69**
- ANNEX 12: PERFORMANCE TABLES 70**

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

I declare that in accordance with the Commission's communication on the internal control framework¹, I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

I hereby certify that the information provided in the present Annual Activity Report and in its annexes is, to the best of my knowledge, accurate and complete.

Brussels, 28 March 2019

[Signed]

Gilles GANTELET

¹ C(2017)2373 of 19.04.2017.

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

Human resources

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

Source of data: 2017 Report on female representation in management functions in the Commission – SEC(2017)505

Baseline (January 2015)	Target ²	Latest known results (2018)
21%	40% overall Commission target by end-2019 +3 female first Head of Unit appointments in the DG by 2019	48% DG specific target exceeded for 2019 (+2)

Indicator 2: Percentage of staff who feel that the Commission cares about their well-being

Source of data: Commission staff survey

Baseline (2014)	Target	Latest known results (2018)
36%	Not to fall below baseline (as satisfaction with the Commission covers more than the activities of DG ENV)	50%

Indicator 3: Staff engagement index

Source of data: Commission staff survey

Baseline (2014)	Target	Latest known results (2018)
71%	To improve participation rate in the staff survey and improve the % of satisfaction	72%

Main outputs in 2018:

Description	Indicator	Target	Latest known results (31/12/2018)
Programme preparing staff for management functions	Programme offered	By the end of 2018	Programme offered with the participation of 10 colleagues
Programmes to promote wellbeing and preventive actions in relation to health (Wellbeing day with AMC / Wellbeing strategy in Beaulieu with REGIO / Office Yoga)	Staff survey 2018	Not to fall below baseline (as satisfaction with the commission covers more than the activities of DG ENV)	2018 Staff survey result: 50% Variance from 2016: -6% Since 2017, the local HR unit, the AMC.3, has the responsibility of the wellbeing activities and events.

² Target updated in line with SEC(2017)505

			DG ENV doesn't have a specific budget for the wellbeing.
Action Plan in response to the 2017 Staff Survey (exact content to be determined after consultation with staff focus groups to be launched in early 2018)	Staff survey 2018	An improved participation rate to the staff survey 2018 and an equal or better percentage of satisfaction (60%)	2018 Staff engagement index: 72% Variance from 2016: +6%

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.

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.

Source of data: DG Environment

Baseline 2014	Interim Milestone 2016	Target 2020	Latest known results (2018)
50%	Positive trend compared to baseline	Positive trend compared to interim milestone	33%

Indicator 2: Percentage of the DG's regulatory *acquis* covered by ex-post evaluations and Fitness Checks not older than five years.

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. The application of better regulation practices would progressively lead to the stock of legislative *acquis* covered by regular evaluations to increase.

Source of data: DG Environment

Baseline 2015	Interim Milestone 2016	Target 2020	Latest known results (2018)
22% completed (42% including ongoing)	Positive trend compared to baseline	Positive trend compared to interim milestone	38% completed (60% including ongoing)

Information management

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

Indicator 1: Percentage of registered documents that are not filed (ratio)

Source of data: *Hermes-Ares-Nomcom (HAN)*³⁴ statistics

Baseline 2014	Target	Latest known results (2018)
0.28%	Maintain (or reduce)	0.14%

Indicator 2: Percentage of HAN files readable/accessible by all units in the DG			
Source of data: HAN statistics			
Baseline 2014	Target	Latest known results (2018)	
97.6%	Maintain (or increase)	97.5%	
Indicator 3: Percentage of HAN files shared with other DGs			
Source of data: HAN statistics			
Baseline 2014	Target	Latest known results (2018)	
0.07%	Increase (keeping in mind that some files cannot be shared due to sensitivity/security reasons)	54.35%	
Main outputs in 2018:			
Description	Indicator	Target	Latest known results
Implementation of e-archiving (move away from paper filing towards digitalised documents registered in ARES)	Good quality electronic files, containing the right documents and with the correct category of the Common Retention list (to guarantee quick access to documents).	<ul style="list-style-type: none"> - Keep number of unfiled documents stable or reduce (0.24%) - Keep number of files without CRL category stable or reduce (= 0.1%) 	<ul style="list-style-type: none"> * Number of unfiled documents is stable (0.14%) * Stable (= 0.1%)
Review of existing ARES files to identify those that can be usefully shared with other DGs	Number of ARES files made accessible to other DGs	Increase the number by 8%	* Number of ARES files open to the institution or other DGs/entities (= 54,35%)
Simplification of processes and reduction of paper circulation through improved use of electronic workflows (eSignatories)	Number of procedures implemented into e-signatory workflows in ARES	Increase the number of e-signatories by 20%	Registered Documents with e-signatory (= 60%)
Proactive dissemination of up-to-date information on document management and information security, including through training	<p>Monthly in-house training to newcomers.</p> <p>Training to units on adaptation to technical development, awareness programme and educational package on information value, availability, use and automated processing.</p>	<ul style="list-style-type: none"> - 2 Training sessions on information security to DG Staff - 2 general training sessions on filing and archiving to DG staff - 2 Ares basics trainings for newcomers (mainly for new Administrators) - Several Ad-hoc coaching for new 	<ul style="list-style-type: none"> - 1 Training session on information and cybersecurity security to DG Staff - 3 general training sessions on filing and archiving to DG staff - 1 Archiving day for DG staff - 6 Ares basics trainings for newcomers (mainly for new

		Secretaries and Administrators	Administrators) - Several Ad-hoc coaching for new Secretaries and Administrators
Elaboration of a DG Knowledge Management (KM) strategy, in response to DG specific knowledge needs	Map of DG-specific Knowledge needs	Q1 2018	Done through survey and participatory workshop in Q1 2018
	Adoption of KM Strategy by senior management.	Q3 2018	Adopted as foreseen in Q3 2018

External Communication

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

Source of data: Standard Eurobarometer [monitored by DG COMM].

Baseline (November 2014)	Target (2020)	Latest known results (November 2017)
Total "Positive": 39% Neutral: 37 % Total "Negative": 22%	Positive image of the EU ≥ 50%	Total "Positive": 40% Neutral: 37% Total "Negative": 21%

Indicator 2: Percentage of EU citizens who are aware of the portfolio item Environment as a result of the DG's actions

Source of data: Special Eurobarometer 468 (November 2017)

Baseline (2014/2015)	Target (2020)	Latest known results
95% of citizens considered protecting the environment very or fairly important to them personally in 2014	Maintain or increase	94% of citizens considered protecting the environment very or fairly important to them personally in 2017

Main outputs in 2018:

Output	Indicator	Known results
EU Green Week 'Green cities for a greener future'	Number of participants in the high level conference and partner events	400 000
	Satisfaction level of participants of the high level conference	93%
	Number of people reached via all promotional activities including media coverage	200mln
European Green Capital /	Number of followers on	Twitter Followers 9,430

Green Leaf Award scheme	social media accounts	Facebook Followers 8,602
EU Natura 2000 Award scheme	Number of participants in the public voting	50 779
	Number of media clippings	495 (news and blogs online)
Direct reach of DG ENV Facebook & Twitter social media channels	Number of followers	Facebook 250 000 Twitter 56 000
DG ENV website performance	Number of visits	2.9 million
Plastics Strategy +SUPs campaign	Number of media clippings	1000
	Cumulated potential reach through all activities (traditional and on social media)	377 million (total audience for the Plastics Strategy traditional media) + 620 million (audience for SUPs traditional media) + 150 million (potential reach for the #PlasticsStrategy online/SM) + 20 million (potential reach for the #ReadyToChange online/SM) = 1.167.000.000 (or 1.167 million)

Annual communication spending (based on estimated commitments):

Baseline (2017)	Target (2018)	Total amount spent	Total of FTEs working on external communication
5.6mln	5.9mln	3.5 mln	10.0

ANNEX 3: Draft annual accounts and financial reports

AAR 2018 Version 1

Annex 3 Financial Reports - DG ENV - Financial Year 2018

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures (excluding Building Contracts)

Table 12 : Summary of Procedures (excluding Building Contracts)

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2018 (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)	0.71425496	0	0.00 %
Total Title 02			0.71425496	0	0.00%
Title 07 Environment					
07	07 01	Administrative expenditure of the 'Environment' policy area	4.3491528	4.20330183	96.65 %
	07 02	Environmental policy at Union and international level	110.3770457	101.551165	92.00 %
Total Title 07			114.7261985	105.754467	92.18%
Title 11 Maritime affairs and fisheries					
11	11 06	European Maritime and Fisheries Fund (EMFF)	4.60530323	4.60290309	99.95 %
Total Title 11			4.60530323	4.60290309	99.95%
Title 34 Climate action					
34	34 01	Administrative expenditure in the 'Climate action' policy area	0.12969011	0.12969011	100.00 %
	34 02	Climate action at Union and international level	0.8096265	0.8096265	100.00 %
Total Title 34			0.93931661	0.93931661	100.00%
Total DG ENV			120.9850733	111.296687	91.99 %

* 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.

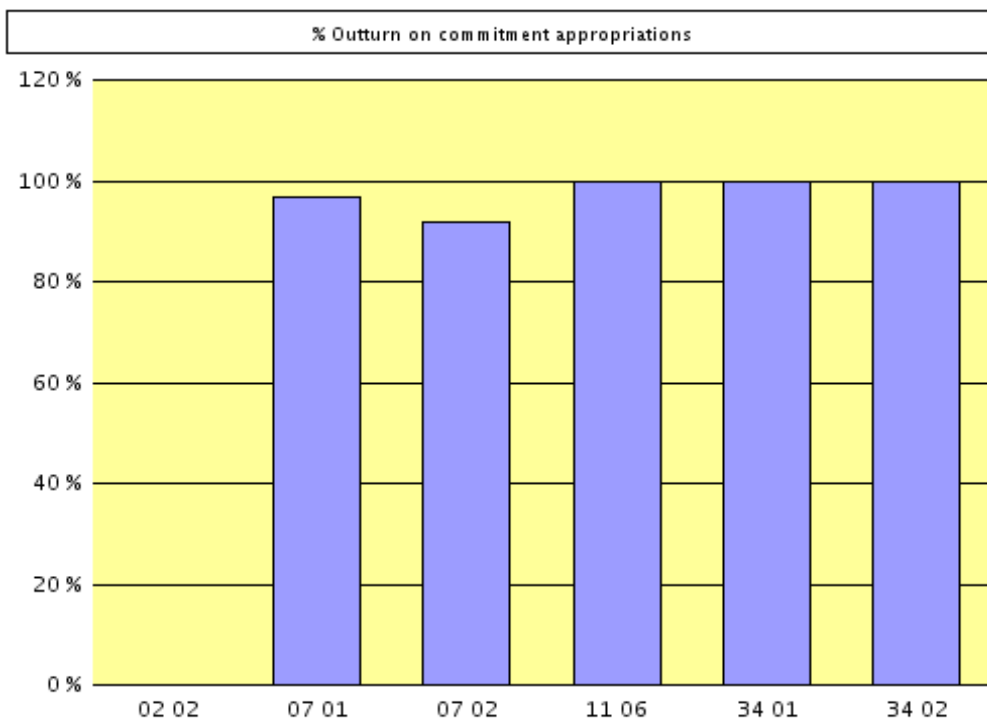


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2018 (in Mio €)					
Chapter			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 02 Internal market, industry, entrepreneurship and SMEs					
02	02 02	Competitiveness of enterprises and small and medium-sized enterprises (COSME)	1.14860367	0.39624741	34.50 %
Total Title 02			1.14860367	0.39624741	34.50%
Title 07 Environment					
07	07 01	Administrative expenditure of the 'Environment' policy area	5.34809301	1.2094819	22.62 %
	07 02	Environmental policy at Union and international level	159.5694747	154.6448579	96.91 %
Total Title 07			164.9175677	155.8543398	94.50%
Title 11 Maritime affairs and fisheries					
11	11 06	European Maritime and Fisheries Fund (EMFF)	4.57148084	4.56943843	99.96 %
Total Title 11			4.57148084	4.56943843	99.96%
Title 34 Climate action					
34	34 01	Administrative expenditure in the 'Climate action' policy area	0.12969011	0	0.00 %
	34 02	Climate action at Union and international level	0.35	0.0396695	11.33 %
Total Title 34			0.47969011	0.0396695	8.27%
Total DG ENV			171.1173424	160.8596952	94.01 %

* 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).

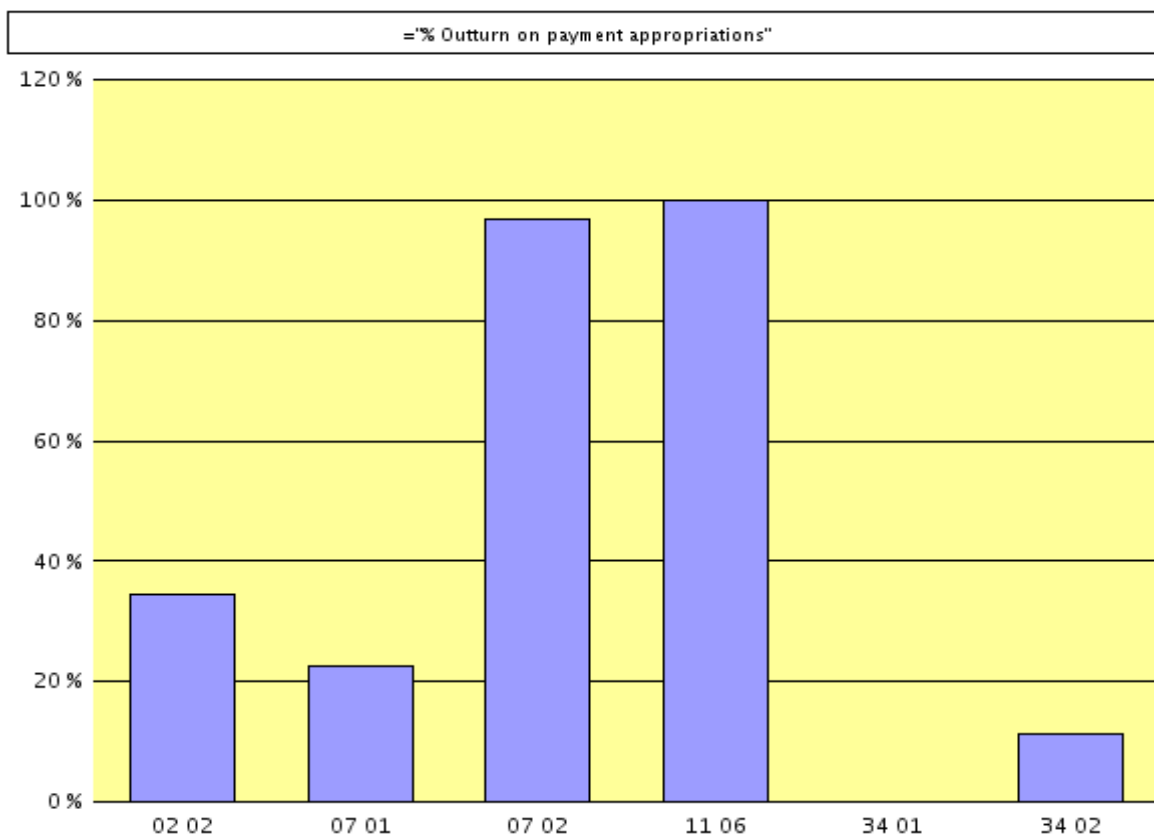


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2018 (in Mio €)

Chapter			2018 Commitments to be settled				Commitments to be settled from financial years previous to 2018	Total of commitments to be settled at end of financial year 2018	Total of commitments to be settled at end of financial year 2017
			Commitments 2018	Payments 2018	RAL 2018	% 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 %	0.76	0.76	1.16
Total Title 02			0	0.00	0	0.00%	0.76158462	0.76158462	1.15783203
Title 07 : Environment									
07	07 01	Administrative expenditure of the 'Environment' policy area	4.20330183	2.63	1.57299432	37.42 %	0.00	1.57	1.38
	07 02	Environmental policy at Union and international level	101.551165	51.68	49.87098678	49.11 %	330.85	380.72	628.08
Total Title 07			105.7544669	54.31	51.4439811	48.64%	330.8485573	382.2925384	629.461391
Title 11 : Maritime affairs and fisheries									
11	11 06	European Maritime and Fisheries Fund (EMFF)	4.60290309	0.92	3.68424175	80.04 %	5.44	9.13	9.09
Total Title 11			4.60290309	0.92	3.68424175	80.04%	5.44416683	9.12840858	9.09494392
Title 34 : Climate action									
34	34 01	Administrative expenditure in the 'Climate action' policy area	0.12969011	0.00	0.12969011	100.00 %	0.00	0.13	0.00
	34 02	Climate action at Union and international level	0.8096265	0.04	0.769957	95.10 %	0.00	0.77	0.00
Total Title 34			0.93931661	0.04	0.89964711	95.78%	0	0.89964711	0
Total DG ENV			111.2966866	55.27	56.02786996	50.34 %	337.0543087	393.0821787	639.714167

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

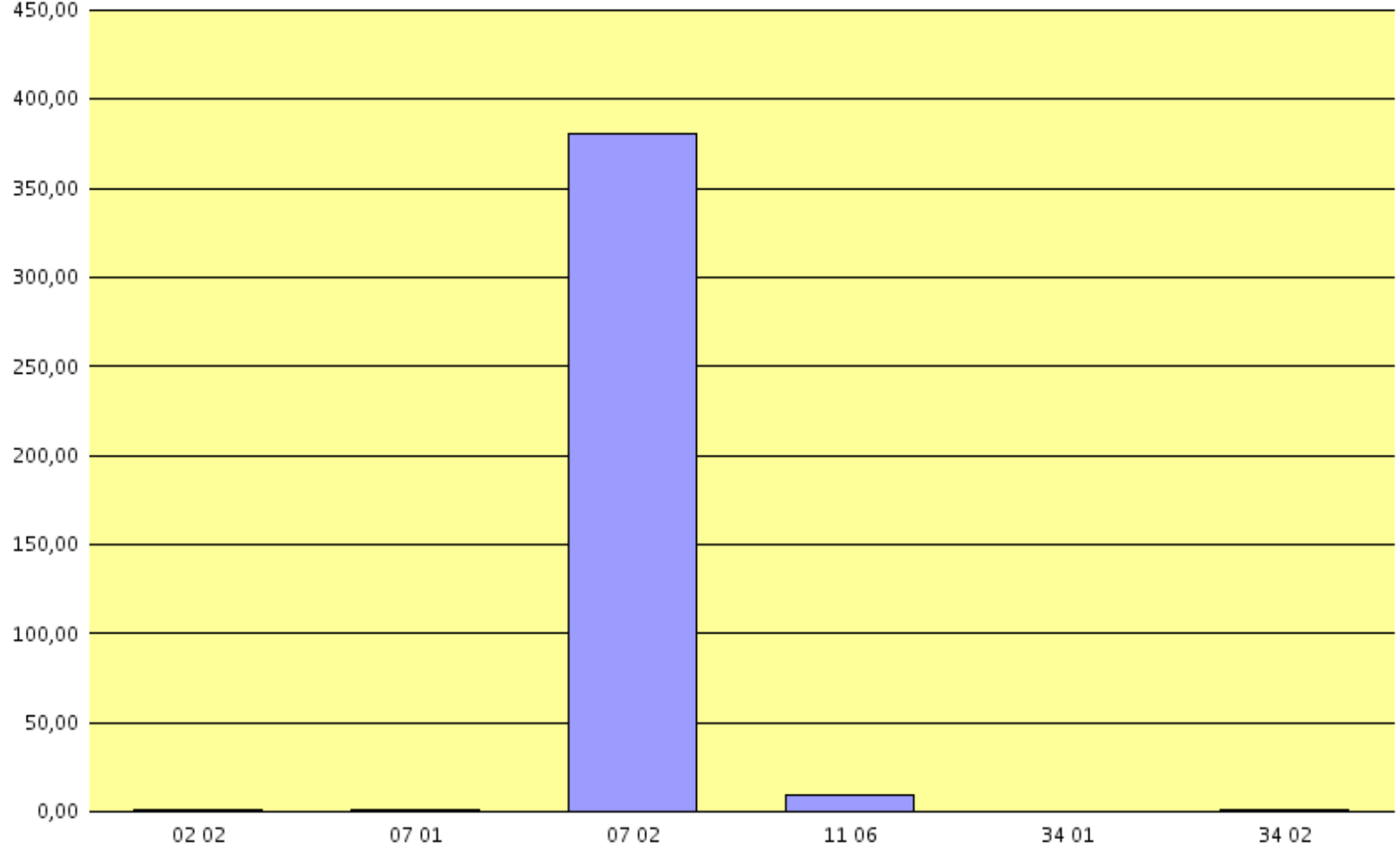


TABLE 4 : BALANCE SHEET ENV

BALANCE SHEET	2018	2017
A.I. NON CURRENT ASSETS	15086920.05	29637482.71
A.I.5. Non-Current Pre-Financing	14,780,797.05	29,178,298.71
A.I.6. Non-Cur Exch Receiv & Non-Ex Recoverab	306,123.00	459,184.00
A.II. CURRENT ASSETS	93280372.3	79487394.48
A.II.2. Current Pre-Financing	31,810,139.43	64,439,546.54
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	50,355,732.87	3,902,847.94
A.II.6. Cash and Cash Equivalents	11,114,500.00	11,145,000.00
ASSETS	108367292.4	109124877.2
P.II. CURRENT LIABILITIES	-56637871.81	-66568163.41
P.II.4. Current Payables	-14,472,799.40	-16,197,733.29
P.II.5. Current Accrued Charges & Defrd Income	-42,165,072.41	-50,370,430.12
LIABILITIES	-56637871.81	-66568163.41
NET ASSETS (ASSETS less LIABILITIES)	51729420.54	42,556,713.78
P.III.2. Accumulated Surplus/Deficit	1,107,357,945.71	990863311.5
Non-allocated central (surplus)/deficit*	-1,159,087,366.25	-1033420025
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.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE ENV

STATEMENT OF FINANCIAL PERFORMANCE	2018	2017
II.1 REVENUES	-178451582.5	-84671679.02
II.1.1. NON-EXCHANGE REVENUES	-183726544.3	-89240394.42
II.1.1.4. FINES	-179,066,447.71	-84,726,295.73
II.1.1.5. RECOVERY OF EXPENSES	-200,551.97	-131,155.65
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-4,459,544.61	-4,382,943.04
II.1.2. EXCHANGE REVENUES	5274961.77	4568715.4
II.1.2.1. FINANCIAL INCOME	250.07	-149,347.42
II.1.2.2. OTHER EXCHANGE REVENUE	5,274,711.70	4,718,062.82
II.2. EXPENSES	152364676.5	201166313.2
II.2. EXPENSES	152364676.5	201166313.2
II.2.10. OTHER EXPENSES	1,458,517.95	1,838,358.17
II.2.2. EXP IMPL BY COMMISS&EX.AGENC. (DM)	89,502,718.20	145,449,556.75
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES (IM)	43,888,880.81	42,258,570.76
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	17,484,285.29	11,614,930.46
II.2.8. FINANCE COSTS	30,274.22	4,897.09
STATEMENT OF FINANCIAL PERFORMANCE	-26,086,906.05	116,494,634.21

Explanatory Notes (facultative):

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TABLE 5bis : OFF BALANCE SHEET ENV

OFF BALANCE	2018	2017
OB.1. Contingent Assets	2446495.2	4069280.2
GR for other	1,574,591.20	
GR for pre-financing	871,904.00	4,069,280.20
OB.2. Contingent Liabilities	-5510000	-760000
OB.2.1. Guarantees given for EU FI	-5,510,000.00	-760,000.00
OB.3. Other Significant Disclosures	-371341406.3	-668509353.4
OB.3.2. Comm against app. not yet consumed	-371,341,406.31	-668,509,353.41
OB.4. Balancing Accounts	374404911.1	665200073.2
OB.4. Balancing Accounts	374,404,911.11	665,200,073.21
OFF BALANCE	0.00	0.00

Explanatory Notes (facultative):

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TABLE 6: AVERAGE PAYMENT TIMES FOR 2018 - 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	397	384	96.73 %	12.4375	13	3.27 %	46.61538462
45	14	12	85.71 %	18.91666667	2	14.29 %	62
60	286	275	96.15 %	22.12363636	11	3.85 %	88.09090909
90	193	155	80.31 %	51.89677419	38	19.69 %	141.5789474
105	87	71	81.61 %	57.95774648	16	18.39 %	176.375

Total Number of Payments	977	897	91.81 %		80	8.19 %	
Average Net Payment Time	33.92732856			25.91527313			123.7625
Average Gross Payment Time	56.2569089			45.88740245			172.525

Suspensions							
Average Report Approval Suspension	Average Payment Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	82	265	27.12 %	977	49,861,037.73	28.75 %	173,423,748.66

Late Interest paid in 2018			
DG	GL Account	Description	Amount (Eur)
ENV	65010000	Interest expense on late payment of charges	3 304.71
ENV	65010100	Interest on late payment of charges New FR	26 969.51
			30 274.22

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2018

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	141500.2	1205.71	142705.91	141500.2	0	141500.2	1205.71
60	CONTRIBUTIONS TO UNION PROGRAMMES	4459544.61	0	4459544.61	4459544.61	0	4459544.61	0
66	OTHER CONTRIBUTIONS AND REFUNDS	7723784.41	3234558.67	10958343.08	6185035.64	945545.32	7130580.96	3827762.12
71	FINES AND PENALTIES	136669147.7	45545381.37	182214529.1	92972819.78	45545381.37	138518201.2	43696327.93
Total DG ENV		148993976.9	48781145.75	197775122.7	103758900.2	46490926.69	150249826.9	47525295.76

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

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2018	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
2006	1	20331.27	1	20331.27	1	20331.27	100.00%	#####
2008	1	2684.81	1	2684.81	1	2684.81	100.00%	#####
2009	4	31104.67	4	31104.67	4	31104.67	100.00%	#####
2010	6	28609.89	6	28609.89	8	35038.88	75.00%	#####
2011	6	48593.11	6	48593.11	11	788291.19	54.55%	6.16%
2012	4	42888.67	4	42888.67	11	1204535.09	36.36%	3.56%
2013	2	189381.29	2	189381.29	16	2061732.18	12.50%	9.19%
2014					6	3474416.11		
2016					1	2042.14		
2017					2	487992.04		
Sub-Total	24	363593.71	24	363593.71	61	8108168.38	39.34%	4.48%

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									1	65.40		
NON ELIGIBLE IN COST CLAIMS	1	50	147	6873934.86			148	6873984.86	148	6,873,984.86	100.00%	100.00%
CREDIT NOTES			4	17277.48			4	17277.48	14	432,744.36	28.57%	3.99%
Sub-Total	1	50	151	6891212.34			152	6891262.34	163	7306794.62	93.25%	94.31%
GRAND TOTAL	1	50	175	7254806.05			176	7254856.05	224	15414963	78.57%	47.06%

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2018 FOR ENV

	Number at 1/01/2018	Number at 31/12/2018	Evolution	Open Amount (Eur) at 1/01/2018	Open Amount (Eur) at 31/12/2018	Evolution
2005	1	1	0.00 %	3,275.72	3,121.70	-4.70 %
2008	1	1	0.00 %	76,550.44	76,550.44	0.00 %
2009	1		-100.00 %	64,086.52		-100.00 %
2012	2	2	0.00 %	554,460.75	554,460.75	0.00 %
2013	1		-100.00 %	38,167.14		-100.00 %
2014	2	2	0.00 %	177,979.96	162,979.96	-8.43 %
2015	4	3	-25.00 %	596,729.76	406,509.76	-31.88 %
2016	4	3	-25.00 %	275,278.42	39,828.53	-85.53 %
2017	13	5	-61.54 %	46,994,617.04	1,046,767.92	-97.77 %
2018		19			45,246,029.30	
	29	36	24.14 %	48,781,145.75	47,536,248.36	-2.55 %

TABLE 10 : RECOVERY ORDER WAIVERS IN 2018 >= EUR 60.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
1	3233180041	3230905132	-64,086.52	Other Public Bodies		

Total DG ENV	-64,086.52
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Number of RO waivers	1
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There are no waivers below 60 000 €

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
- 2018**

External Procedures > € 20,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (b) - Artistic/technical reasons or exclusive rights (technical monopoly, captive market)	1	53,334.58
Total	1	53,334.58

Internal Procedures > € 60,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Art. 134.1(b) (Without prior publication) Work of art, technical reasons or protection of exclusive rights	1	499,850.00
Art. 134.1(d) (Without prior publication) Following a contest	1	95,000.00
Total	2	594,850.00

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

External Procedures > € 20,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	53,334.58
Total	1	53,334.58

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Contest (Art. 130 RAP)	3	500,000.00
Exceptional Negotiated Procedure without publication of a contract notice (Art. 134 RAP)	2	594,850.00
Negotiated procedure middle value contract (Annex 1 - 14.2)	6	679,472.00
Negotiated Procedure with at least five candidates below Directive thresholds (Art. 136a RAP)	2	206,207.00
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	100,000.00
Open Procedure (Art. 104(1) (a) FR)	18	33,619,638.94
Open Procedure (Art. 127.2 RAP)	5	3,127,765.00
Open procedure (FR 164 (1)(a))	6	2,431,443.95
Restricted Procedure (Art. 104(1) (b) FR)	2	300,000.00
Restricted Procedure (Art. 127.2 RAP)	1	2,246,300.00
Total	46	43,805,676.89

Additional Comments:

TABLE 13 : BUILDING CONTRACTS

Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET

LC Responsible Orga	LC Contract/Grant Ty	LC Date	Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 15 : FPA duration exceeds 4 years - ENV

None of your FPA (if any) exceeds 4 years

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

Procurement – direct management

Stage 1: Procurement

A: Planning

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

Mitigating controls	Main risks	Coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> Individual standardised fiche to be drafted for the Man Plan process. 	<ul style="list-style-type: none"> Needs not well defined 	<ul style="list-style-type: none"> Once per year for every envisaged action. Fiche includes objectives and purpose of the action, as well as a short budget estimate. 	<p>Effectiveness:</p> <ul style="list-style-type: none"> Low number of changes done to the Management Plan; Procured study/service highly contributes to policy priorities. High percentage of executed Management Plan at the end of the year. <p>Efficiency:</p> <ul style="list-style-type: none"> Cost of preparing Man Plan fiches compared to cost of insufficient prioritization and poor definition of needs. <p>Economy:</p> <ul style="list-style-type: none"> Estimation of costs involved (staff involved on the process) <p>Benefits:</p> <ul style="list-style-type: none"> Prioritization and proper usage of DG's budget.
<ul style="list-style-type: none"> Revision of each fiche by the finance Unit 	<ul style="list-style-type: none"> Poor budget planning (over/ 	<ul style="list-style-type: none"> Once per year for every envisaged 	<p>Effectiveness:</p> <ul style="list-style-type: none"> Low percentage of cancelled procedures and

Mitigating controls	Main risks	Coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
<p>(FU);</p> <ul style="list-style-type: none"> Briefing to the AOD done by the FU before the bilateral meeting with the Directorate. 	<p>under estimating)</p>	<p>action; its validity, choice of procedure and budget line, budget estimate;</p> <ul style="list-style-type: none"> Once per year for every Directorate. 	<p>offers of poor quality.</p> <p>Efficiency:</p> <ul style="list-style-type: none"> Cost of reviewing Man Plan fiches compared to costs from not assuring compliance with Financial Regulation, inefficient budget estimate and selection of wrong procedure. <p>Economy:</p> <ul style="list-style-type: none"> Estimation of costs involved (staff involved on the process) <p>Benefits:</p> <ul style="list-style-type: none"> Assuring compliance with Financial Regulation, efficient budget estimate and selection of proper procedure
<ul style="list-style-type: none"> Prior information notice (PIN) published; Desk officers consider possible market response before publishing tenders (market research). 	<ul style="list-style-type: none"> Lack of competition 	<ul style="list-style-type: none"> Once per year- 1st quarter of the year. PIN provides an overview of foreseen contracts; its subject and approximate value. 	<p>Effectiveness:</p> <ul style="list-style-type: none"> Higher average number of offers received per procedure. <p>Efficiency:</p> <ul style="list-style-type: none"> Cost of publishing PIN and performing market research compared to cost of cancelling or repeating a procedure. <p>Economy:</p> <ul style="list-style-type: none"> Estimation of costs involved (staff involved on the process) <p>Benefits:</p> <ul style="list-style-type: none"> Steady decrease of cancelled procedures and

Mitigating controls	Main risks	Coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
			insufficient number of offers; receipt of better offers and new market players.
<ul style="list-style-type: none"> • Management plan launch dates; • Financial dashboard; • Individual follow-up by FU of procedures which are late; • Planning tool provided on unit A1 Intranet page. 	<ul style="list-style-type: none"> • Insufficient time allocation 	<ul style="list-style-type: none"> • All items in management plan have a target date for launch; • Financial dashboards monitor compliance with target launch dates set in Management Plan. Produced 6 times per year; • Monitoring covers all items in the management plan; • Establishing a time table for every procedure. 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Low number of global commitments; • High level of budgetary execution; • Evenly distributed budgetary execution. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of proper planning and time allocation compared to cost of poor budget/ Man Plan implementation. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved (staff involved on the process) <p>Benefits:</p> <ul style="list-style-type: none"> • Avoidance of bottlenecks at the end of the year; decrease risks of contracts not signed before end of the year.

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	Cost-Effectiveness indicators (three E's)
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Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Poor quality of tender specifications and selection of wrong procedure 	<ul style="list-style-type: none"> • Consultation with the FU during preparatory stage and agreement on the final version of the tender specifications; • Additional verification and AOSD supervision (upstream control); • Training organized by the FU on drafting the tender specifications. 	<ul style="list-style-type: none"> • 100% of tender specifications for Open Calls, all specifications for contracts above the threshold of 150.000 euro, and negotiated procedures are reviewed and scrutinised; • Files above 500.000€; random selection of other projects and all EP Pilots go to ex-ante assessment by ENVAC; • Training organised at list twice per year. 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Very low number of procedures where only one or no offers were received; • Average number of requests for clarification per tender. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of financial verification and organization of trainings compared to cost of cancelling or repeating a procedure. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved <p>Benefits:</p> <ul style="list-style-type: none"> • Better quality tender specifications, limit the risk of litigation, limit the risk of cancellation of tender, better informed desk officers.

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	Cost-Effectiveness indicators (three E's)
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<ul style="list-style-type: none"> • Biased, inaccurate, unfair evaluation procedure 	<ul style="list-style-type: none"> • Opening Committee and Evaluation Committee; • Opinion by consultative committee ENVAC; • Standstill period, opportunity for unsuccessful tenderers to put forward their concerns on the decision; • Training organized by the FU on evaluation of tenders; • Model evaluation report and guidelines; • Tenderers able to attend openings; • Award decision communicated to tenderers. 	<ul style="list-style-type: none"> • Formal evaluation process; nomination of the Committees by the AOS for every file above 150,000€. Minimum of three members (one from another Directorate); • 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 procurement procedure publications, committee reports, winning offer, draft contract); • 100% when conditions are fulfilled; Templates and guidelines up-to-date following DG BUDG updates; • For open calls tenderers are able 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Low number of files rejected or suspended for comments by ENVAC. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of staff involved (opening, evaluation committee members, ENVAC members, FU) compared to cost of possible litigation. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved. <p>Benefits:</p> <ul style="list-style-type: none"> • Compliance with FR, prevention of fraud, limit the risk of litigation, better quality PVs, composition of the evaluation team ensures neutrality and objectivity, transparency
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		<p>to attend the opening of offers;</p> <ul style="list-style-type: none"> • Successful and unsuccessful tenderers always informed on the evaluation outcome. 	
<ul style="list-style-type: none"> • Confidentiality issues/ conflict of interest 	<ul style="list-style-type: none"> • Opening and Evaluation Committee members' signed declaration of absence of conflict of interests; • Checks by the FU. 	<ul style="list-style-type: none"> • 100% of the members of the opening committee and the evaluation committee; • Red flags checked by the FU for every file. 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • No or very low amount of indemnities. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of FU staff involved compared to cost of possible litigation. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved. <p>Benefits:</p> <ul style="list-style-type: none"> • Potential irregularities/inefficiencies prevented.
<ul style="list-style-type: none"> • Inadequate number of offers/ poor quality offers 	<ul style="list-style-type: none"> • Award criteria announced in advance; • FR followed in terms of minimum time granted for preparation of tenders. 	<ul style="list-style-type: none"> • Award criteria in every tender specifications published with the call; • 100% FR respected. 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Low number of cancelled procedures. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of financial unit staff involved compared to cost of possible procedure cancellation or repetition. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved. <p>Benefits:</p> <ul style="list-style-type: none"> • Ensure better quality offers.
<ul style="list-style-type: none"> • Unreliable 	<ul style="list-style-type: none"> • Exclusion criteria 	<ul style="list-style-type: none"> • 100% checked. The 	<p>Effectiveness:</p>

<p>contractor/ declarations</p>	<p>False</p> <ul style="list-style-type: none"> determined; • Early warning system (EWS); • Satisfaction certificates. 	<p>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;</p> <ul style="list-style-type: none"> • 100% of successful contractors checked in the EWS; • Satisfaction certificates are an increasing requirement in tender specifications, especially for high value or sensitive files. 	<ul style="list-style-type: none"> • Low number of discontinued contracts. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of staff involved compared to cost of contract discontinuation. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved. <p>Benefits:</p> <ul style="list-style-type: none"> • Avoid contracting with excluded economic operators.
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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	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> • Contractor fails to deliver all that was contracted in accordance with technical description and terms and conditions of the contracts • Business discontinues because contractor fails to deliver. 	<ul style="list-style-type: none"> • Operational and financial checks in accordance with the financial circuits; • Operation authorisation by the AO; • Request of bank guarantee; • Non-performance clauses in contract. 	<ul style="list-style-type: none"> • 100% of the contracts are controlled; • 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); • Clauses on liquidated damages/ termination of contract are integral part of every contract (general conditions). 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • High % of errors prevented (amount of errors/irregularities averted over total payments). • Low amount of liquidated damages. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of financial checks in place compared to cost of non-performance and discontinuation of contract. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved. • Benefits: Irregularities, errors and overpayments prevented
<ul style="list-style-type: none"> • Not structured financial and contract monitoring 	<ul style="list-style-type: none"> • Payment made on the basis of a deliverable; • FU monitoring tables; • Trainings on 	<ul style="list-style-type: none"> • 100% payments made on the basis of an accepted deliverable; • Tables monitored and updated on a 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Low number of errors; overpayments. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of financial unit monitoring compared to cost of possible errors and overpayments.

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
	contract management organized by the FU.	regular basis (after each payment, amendment, etc.);	<p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved. <p>Benefits:</p> <ul style="list-style-type: none"> • Irregularities, errors and overpayments prevented, better informed desk officers.
<ul style="list-style-type: none"> • Fraud detected not 	<ul style="list-style-type: none"> • Four eyes principle and written procedures and checklists for initiators and verifiers; • Fraud awareness trainings. 	<ul style="list-style-type: none"> • Four eyes principle applied to 100% of files; • All FU staff and financial correspondents. 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Low number of court litigations. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of financial unit staff detecting red flags and issues of non-compliance compared to cost of possible litigation. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of costs involved. <p>Benefits:</p> <ul style="list-style-type: none"> • Detection of red flags and issues of non-compliance
<ul style="list-style-type: none"> • Payment delays 	<ul style="list-style-type: none"> • FU monitoring tables with special filters signalling latent invoices; • Financial reporting tool; • Optimization of available appropriations; • Global transfer. 	<ul style="list-style-type: none"> • Tables monitored and updated on a regular basis (filters signal invoices inactive for 7 days); • Twice a month identifying Units' current and outstanding invoices; 	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Low rate of payment delays; • Low amount of late interest payment and damages paid (by the Commission); • High rate of implementation of the payment appropriations. <p>Efficiency:</p> <ul style="list-style-type: none"> • Cost of improving financial monitoring tools compared to cost of late interest and damages paid

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
		<ul style="list-style-type: none"> Monitoring of payment appropriations on a weekly basis. 	<p>by the Commission.</p> <p>Economy:</p> <ul style="list-style-type: none"> Estimation of costs involved. <p>Benefits:</p> <ul style="list-style-type: none"> Detection of dormant invoices, maximization of budget execution.

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	Cost-Effectiveness indicators (three E's)
<ul style="list-style-type: none"> An error or non-compliance with regulatory and contractual provisions, or an attempt to fraud is not 	<ul style="list-style-type: none"> Internal audit and Court of Auditors; Ex-post publication (possible reaction from unsuccessful tenderers); Review of ex post results and implementation of recommendations; Training for staff assigned to sign "Certified correct" (compulsory as of 2014); Review of exceptions reported; Yearly review of procedures; 	<ul style="list-style-type: none"> Representative sample, review of the procedures implemented (procurement and financial transactions); Potentially 100%; 100% results reviewed, implementation of recommendations on a yearly basis; Ad hoc/ hands-on 	<p>Effectiveness:</p> <ul style="list-style-type: none"> Low number of errors detected (related to fraud, irregularities and error); Increased number of system improvements made. <p>Efficiency:</p> <ul style="list-style-type: none"> Cost of staff involved compared to cost of not detecting fraud, irregularities and inadequate systems in place. <p>Economy:</p> <ul style="list-style-type: none"> Proportion of overall cost of control over total expenditure (payments authorised)

Main risks	Mitigating controls	Coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
<p>prevented, detected or corrected by ex-ante control.</p>	<ul style="list-style-type: none"> Yearly review and "lessons learnt" based on ENVAC conclusions; Statistics on payment delays at the Directors' meetings. 	<p>trainings;</p> <ul style="list-style-type: none"> 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); Statistic on payment delays on Directors' meeting (six times a year) 	<p>Benefits:</p> <ul style="list-style-type: none"> Detection of possible fraud and errors. Deterrents and systematic weaknesses corrected.

Financial Instruments - Indirect management

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

DS = Designated service (competent DGs)

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage frequency and depth	Cost-Effectiveness indicators (three E's)
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<p>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)</p>	<ul style="list-style-type: none"> • Guidance provided to the IFI for the assessment of projects by the DS; • Prior eligibility confirmation of the DS for every project Technical assistance; • 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; • Independent audit opinion; • 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; 	<p>If risk materialises, the Financial Instrument would be irregular. Possible impact 100% of funds involved and significant reputational consequences.</p> <p>Coverage / Frequency: 100%</p> <p>Depth: Checklist on operational reporting includes a list of checks to be done.</p>	<p>Effectiveness: Evolution of the specific indicators in the operational reporting compared with benchmarks and evolution over time.</p> <p>Where applicable, opinion by technical assistance (recommendations, actions taken).</p> <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of cost of staff involved in the preparation and validation of the operational reporting. • Cost of the technical assistance. <p>Benefits:</p> <ul style="list-style-type: none"> • The (average annual) total value of the Financial Instrument.
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<p>b) The IFI (and the (sub)FI) does not have the experience to ensure effective implementation of this type of Financial Instrument.</p>	<ul style="list-style-type: none"> • Eligibility standards for IFI established and verified according to the Delegation Agreement and FAFA. • Guidance provided to the IFI for the assessment of projects by the DS 	<p>Coverage / Frequency: 100%</p> <p>Depth: In accordance with the Delegation Agreement.</p>	<p>Economy:</p> <ul style="list-style-type: none"> • Estimation of technical assistance cost. <p>Benefits:</p> <ul style="list-style-type: none"> • 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.
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<p>Main risks It may happen (again) that...</p>	<p>Mitigating controls</p>	<p>How to determine coverage frequency and depth</p>	<p>Cost-Effectiveness indicators (three E's)</p>
<p>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.</p>	<ul style="list-style-type: none"> • Responsibility for selecting FI and FR, lies with the IFI and FI, respectively; • Prior eligibility confirmation of the DS for every FI. 	<p>Coverage / Frequency: determined by the IFI/FI in accordance with the delegation agreement (max twice per year for the next 5 years)</p> <p>Depth: determined by the IFI/FI in accordance with the Delegation Agreement</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • The selection of FI and FR would (not) be (successfully) challenged. <p>Cost-effectiveness:</p> <ul style="list-style-type: none"> • Average cost of preparation, adoption and selection work done (compared with similar cases as benchmark). <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of the cost of staff involved in the monitoring of the Financial Instrument.

			<ul style="list-style-type: none"> • Cost of contracted services (Audit costs). <p>Benefits:</p> <ul style="list-style-type: none"> • Reduced risk related to possible conflict of interest and questionable selection procedure.
d) The design of the accounting and reporting arrangements would not provide sufficient transparency (True & Fair View)	<ul style="list-style-type: none"> • Separate records per Financial Instrument are to be kept by the IFI; and harmonised reporting has been required by the Commission (cf. FAFA & Das). 	<p>Coverage /</p> <p>Frequency: 100%</p> <p>Depth: In depth assessment of the statement of expenses</p>	<p>Economy:</p> <ul style="list-style-type: none"> • Estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services, if any • Training of the concerned staff.
e) the remuneration of the IFI³, the reimbursement of any exceptional costs and costs for technical assistance or additional tasks would not be in line with the objective	<ul style="list-style-type: none"> • Fees, any incentives and any exceptional costs are defined in the FAFA and the Delegation Agreements, including an overall cap; • Reimbursement of cost for technical assistance and additional tasks to be defined in the FAFA and the delegation agreement; • Review by the designated service of the statement of 	<p>Coverage /</p> <p>Frequency: 100%</p> <p>Depth: In depth assessment of the statement of expenses</p> <p>Training of the concerned staff</p>	<p>Remuneration and costs for actually managed funds (compared to benchmark)</p> <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services, if any

³ Remuneration includes administrative and performance fees.

	expenses together with evidence provided by the IFI; • Ex-ante and ex-post controls, On-the-spot verifications (risk-based or representative samples).		
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Main risks <i>It may happen (again) that...</i>	Mitigating controls	How to determine coverage, frequency and depth	Cost-Effectiveness indicators (three E's)
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.	<ul style="list-style-type: none"> Monitoring or supervision ⁽⁴⁾ of entrusted entities; 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 	<p>Coverage: 100% of the funding payments to the entrusted entity are controlled, including value-adding checks.</p> <p>Riskier operations subject to more in-depth controls and/or audits.</p> <p>Depth: depends on risk criteria such as past experience of/with the IFI/FI, complexity or lack of experience on</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> Success performance ratios (eg "leverage", "co-risk-taking", number of FR supported by the Financial Instrument, disbursement rate) Number of control failures detected; value of the issues concerned prevented/corrected. 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 findings Number of cases submitted to OLAF <p>Efficiency:</p>

⁴ 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.

	<p>reporting year;</p> <ul style="list-style-type: none"> • Independent audit opinion; • 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; • Regular submission of disbursement and repayment (assigned revenue) forecasts; • Reporting on financial risk & off-balance-sheets liabilities; • Reporting on treasury management. 	<p>the area of financed actions or the management modalities</p> <p>If needed: suspension or interruption of payments, or even application of exit strategy (winding up)</p>	<ul style="list-style-type: none"> • e.g. Management (fees) and supervision costs (FTE) over assets under management ? <p>Cost-Effectiveness:</p> <ul style="list-style-type: none"> • Average cost per Financial Instrument; % cost over value delegated • Costs/Benefits ratio <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services, if any. <p>Benefits:</p> <ul style="list-style-type: none"> • 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. <p>Losses:</p> <ul style="list-style-type: none"> • eg write-offs of equity/loans, loan guarantees called above expectations.
<p>g) the FI, which are pilot initiatives, are not resulting in a number of operations significant to give conclusive results</p>	<ul style="list-style-type: none"> • Regular reporting by the IFI to the Commission "Designated Service" (=accountable DG and AOD) on the operational and financial performance • Mid-term evaluation 	<p>Coverage: 100% of the operations are taken into account.</p> <p>If needed: revision of the reporting requirements</p>	<p>Benefits:</p> <ul style="list-style-type: none"> • The (average annual) total value of the Financial Instrument.
<p>h) the risk sharing mechanism is used in</p>	<ul style="list-style-type: none"> • Check that the Portfolio First Loss Piece will be 	<p>Coverage: 100% of the funding payments</p>	<p>Economy:</p>

an instrumental way by the IFI	decreasing with the increase in the number of operations	to the entrusted entity are controlled, including value-adding checks. Riskier operations subject to more in-depth controls and/or audits.	<ul style="list-style-type: none"> • Estimation of the cost of staff involved in the monitoring of the Financial Instrument. Cost of contracted services, if any Benefits: <ul style="list-style-type: none"> • The (average annual) value of the Commission contribution to the Financial Instrument.
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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	Cost-Effectiveness indicators (three E's)
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	<p>Hierarchical validation of the contribution to the annual working programme within the authorising department. Inter-service consultation, including all relevant DGs.</p> <p>Adoption by the Commission of a Financing Decision.</p> <p>For grants without call for proposals funded under external relations' budget, a committee of ENV and</p>	<p>If risk materialises, all grants awarded during the year under this work programme or call would be irregular. Possible impact could be 100% of budget involved and furthermore significant reputational consequences.</p> <p>Coverage / Frequency:</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Budget amount of the work programmes concerned. • Success ratios; % of number/value proposals received over number expected / budget available. • Number/Amount of direct grant with a negative opinion from ENVAC. <p>Efficiency:</p> <ul style="list-style-type: none"> • Average cost of preparation, adoption and publishing an annual work programme,

<p>are not appropriate and adequate to ensure the evaluation of the proposals and award of the grant.</p>	<p>DEVCO staff examines all proposals on the base of a concept fiche before proposing grants to the financing decision of DEVCO.</p> <p>Each individual call for proposals is prepared by the technical unit (assisted by the finance units) and then checked by the finance Units.</p> <p>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.</p>	<p>100%</p> <p>Depth: The check is made for each individual call for proposals or direct grant.</p>	<p>compared with benchmarks and evolution over time.</p> <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of cost of staff involved in the preparation and validation of the annual work programme and calls. <p>Benefits:</p> <ul style="list-style-type: none"> • The (average annual) total budgetary amount of the annual work programmes or calls with prevented, detected and/or corrected errors.
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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)

<p>Main risks It may happen (again) that...</p>	<p>Mitigating controls</p>	<p>How to determine coverage frequency and depth</p>	<p>Cost-Effectiveness indicators (three E's)</p>
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<p>The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals.</p>	<p>Assignment of staff (including technical unit desks) to evaluate the proposals.</p>	<p>100% vetting for technical expertise and independence (e.g. conflicts of interests, nationality bias, ex-employer bias, collusion) of evaluators.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • No litigation cases. • Number of candidate expert evaluators barred. Rejected/corrected/suspended transactions compared to total number of transactions. • Number of supervisory control failures. <p>Efficiency Indicators:</p> <ul style="list-style-type: none"> • Average cost per call and/or per (selected) proposal. • % cost over annual amount 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). <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of cost of staff involved in the ex-ante checks : • Programme management and monitoring • Budget & accounting • Financial management • General Coordination incl. Strategic Programming and Planning, internal control, assurance and quality management • Anti-fraud • Cost of experts. <p>Benefits:</p> <ul style="list-style-type: none"> • Amount of expenditures declared ineligible compared to total amount of proposals received. • Benefit equals to value of deserving projects
	<p>Assessment by staff (e.g. programme officers)</p>	<p>100% of proposals are evaluated. Depth may be determined by screening of outline proposals (two-step evaluation).</p>	
	<p>Review (e.g. by a mixed panel) and hierarchical validation by the AO of ranked list of proposals.; publication.</p>	<p>Coverage: 100% of ranked list of proposals. Supervision of work of evaluators.</p> <p>Depth depends on several risk factors: e.g. conflicts of interest, nationality bias, ex-employer bias, collusion.</p>	

			otherwise not selected plus value of non-deserving projects that would have been selected (=amount redirected to eligible and necessary projects).
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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 <i>It may happen (again) that...</i>	Mitigating controls	How to determine coverage frequency and depth	Cost-Effectiveness indicators (three E's)
<p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action.</p> <p>The beneficiary lacks operational and/or financial capacity to carry out the actions.</p> <p>Procedures do not comply with the regulatory or financial framework.</p>	<p>Project Officers implement evaluators' recommendations in discussion with selected applicants. Hierarchical validation of proposed Adjustments / budget reviews.</p> <p>Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) evaluations. Signature of the grant agreement by the AO.</p> <p>In-depth financial checks and taking appropriate measures (e.g. guaranty, lack or deferral of pre-financing(s)) for high risk beneficiaries.</p> <p>Reinforce financial and contractual circuits. Financial viability checks</p>	<p>100% of the selected proposals and beneficiaries are scrutinised. Coverage: 100% of draft grant agreements.</p> <p>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. Based on legal nature of the applicant/beneficiary</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • % of selected proposals with recommendations implemented in grant agreement. • Amount of proposed costs rejected. <p>Efficiency Indicators:</p> <ul style="list-style-type: none"> • Value of grant agreements completed over budget requested in the corresponding proposals (%). • Time-to-Grant. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of cost of staff involved in the contracting process (costs of initiation and verification related to controls). <p>Benefits:</p> <ul style="list-style-type: none"> • Prevented, detected, corrected errors or irregularities during the evaluation and selection.

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	Cost-Effectiveness indicators (three E's)
<p>The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p>	<p>Operational and financial checks in accordance with the financial circuits. Approval of technical reports by the operational Units.</p> <p>Operation authorisation by the AO.</p> <p>Audit certificates.</p> <p>For riskier operations, ex-ante in-depth and/or on-site verification.</p> <p>For LIFE projects: each project is visited every year by the monitoring team and once in its lifetime by the operational Unit.</p>	<p>100% of the projects are controlled, including only value-adding checks.</p> <p>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.</p> <p>Riskier operations subject to in-depth and/or on-site controls.</p> <p>The depth depends on the risk criteria.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • % of time sheet error reports of total number of on-site monitoring visits. Number of control failures; budget amount of the errors concerned. • 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. <p>Efficiency Indicators:</p> <ul style="list-style-type: none"> • Cost/benefit ratio % cost over annual amount disbursed. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of cost of staff involved in the actual management of running projects (costs of

	<p>For high risk operations, reinforced monitoring.</p> <p>LIFE projects: Ex-ante verification on-the spot (OV and/or FV) – e.g. monitoring visits. Identify projects for risk-based ex-post audit.</p>	<p>High risk operations identified by risk criteria. Red flags: delayed interim deliverables, unstable consortium, requesting many amendments, EWS or anti-fraud flagging, etc.</p>	<p>initiation and verification related to controls; allocated time of technical staff; allocated cost of monitoring visits).</p> <ul style="list-style-type: none"> • Costs of audit certificates. <p>Benefits:</p> <ul style="list-style-type: none"> • 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.
<p>If needed: application of suspension/interruption of payments, Penalties or liquidated damages. Referring grant beneficiaries to OLAF.</p>	<p>Depth: depends on results of ex-ante controls.</p>		

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 It may happen (again) that...	Mitigating controls	How to determine coverage frequency and depth	Cost-Effectiveness indicators (three E's)
<p>The ex-ante controls as such fail to prevent, detect and correct erroneous payments or attempted fraud.</p>	<p>Ex-post control strategy: 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).</p> <p>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.</p> <p>Envisaged: multi-annual basis (programme's lifecycle) and coordination with other AOs concerned (to detect systemic errors). Validate results of audits requested by the operational units. Recommend recovery order(s) to the AOS. If needed: referring the beneficiary or grant to OLAF.</p>	<p>Representative sample: random or MUS sample sufficiently representative to draw valid management conclusions.</p> <p>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).</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Representative error rate. • Residual error rate below materiality level. • Number of supervisory control failures. • Amount of budget of errors concerned. • Number of projects with errors; budget amount of the errors detected. <p>Efficiency:</p> <ul style="list-style-type: none"> • Total (average) annual cost of audits compared with benefits (ratio). <p>Economy:</p> <ul style="list-style-type: none"> • 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. • Costs of missions. <p>Benefits:</p> <ul style="list-style-type: none"> • Amount of expenditures declared ineligible by the auditors and subsequent issue / payment of recovery orders.

Main risks <i>It may happen (again) that...</i>	Mitigating controls	How to determine coverage frequency and depth	Cost-Effectiveness indicators (three E's)
<p>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.</p>	<p>If needed management letter on findings of ex-post audits to operational Units.</p> <p>Audit reports included.</p> <p>"Management findings" related to internal errors.</p> <p>Draft audit reports are reviewed and approved by hierarchy. At this stage, hierarchy could be informed of any systematic errors.</p>	<p>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.</p> <p>However, it is limited to 30 audits for resources reasons and due to files closed in the previous year.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Number of supervisory control failures. • Amount of budget of errors concerned. • Number of transactions with errors; • Budget amount of the errors detected by the supervisors. <p>Efficiency Indicators:</p> <ul style="list-style-type: none"> • 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. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of cost of staff involved in coordinating and executing the ex-post audit strategy and in the implementation of audits. • Costs of the appointment of audit firms and missions. <p>Benefits:</p> <ul style="list-style-type: none"> • Budget value of the errors detected by the supervisors.

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)

<p>Main risks <i>It may happen (again) that...</i></p>	<p>Mitigating controls</p>	<p>How to determine coverage frequency and depth</p>	<p>Cost-Effectiveness indicators (three E's)</p>
<p>The errors, irregularities and cases of fraud detected are not addressed or not addressed timely</p>	<p>Systematic registration of audit / control results to be implemented in a database</p> <p>As from 2014: forecast of revenue issued by Finance Unit together with the audit report.</p> <p>Financial and operational validation of recovery in accordance with financial circuits.</p> <p>Authorisation of recovery order by AO.</p>	<p>Coverage: 100% of final audit results with a financial impact.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> • Number/value/% of audit results pending implementation. • Number/value/% of audit results failed implementation. • Success ratio; % of value of the ROs over detected errors by the auditors. <p>Efficiency Indicators:</p> <ul style="list-style-type: none"> • Total (average) annual cost of implementing audits compared with benefits (ratio). • Time-to-recovery. <p>Economy:</p> <ul style="list-style-type: none"> • Estimation of cost of staff involved in the implementation of the audit results. <p>Benefits:</p> <ul style="list-style-type: none"> • Budget value of the errors, detected by ex-post controls, which have actually been corrected (offset or recovered).

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: Evaluations and other studies finalised or cancelled during the year

Study project ID	Title of the study	Study Internal ID	Study overview	Study reason	Associated services	Study cost	Note	Title of the deliverable
STUDIES CANCELLED								
7139	Study on the possible means of implementation of REFIT conclusions on EMAS and EU Ecolabel not related to communication	L	On 30 June 2017, the Commission adopted the Report to the Parliament and the Council on the review of the implementation of the EMAS Regulation and the EU Ecolabel Regulation (REFIT Report). The report includes a set of different measures that need to be implemented by the Commission, in close cooperation with Member States. This study will look into a selected number of REFIT conclusions which require further methodological and substantive development, analyse possible options for implementation, and suggest the best solutions (It will not address the conclusions related to the improved communication on both schemes).	General Study			Follow-up on these REFIT conclusions to be carried out internally	
7186	Support for the analysis of the 2014-2017 reporting under the Extractive Waste Directive	O	The European Commission is required by article 18 of the Extractive Waste Directive to publish a report on the implementation of the Directive within 9 months of the end of the 3 years-reporting period. This implies that the Commission will need to adopt a report by September 2019 building on data collected from Member States.	General Study			The analysis of the report to be carried out internally	
7201	The cost of non-governance - development of methodology and testing for "active dissemination"	O	The objective of the study is to develop a methodology for assessing benefits (or negative costs in the case of absence of implementation) in relation to governance policy and test the methodology for the "active dissemination"	General Study			Cancelled for reassessment of needs in connection with the second cycle of the Environmental Implementation Review	
7202	Budgetary support and tax expenditures for fossil fuels : An update of the inventory for six non-	O	The OECD is working on updating its fossil fuel subsidies inventory for OECD countries until 2016 (currently published data go until 2014: http://www.oecd.org/site/tadffss/data/). However, six EU member States which are not part of the OECD (Bulgaria, Cyprus, Latvia, Lithuania, Malta and Romania)	General Study			Cancelled due to possible overlaps: a 2018 pilot project from the EP also covers tax support	

Study project ID	Title of the study	Study Internal ID	Study overview	Study reason	Associated services	Study cost	Note	Title of the deliverable
	OECD EU countries		will be missing from this assessment. In order to ensure a full coverage of EU MS, DG ENV will update its own complementary assessment for these six MS. The new proposed study will use (as the previous one) the same approach as the OECD, for data comparability.				for fossil fuels	
7204	Study on investment needs for achieving environmental objectives and alignment with Sustainable Development Goals	0	<p>In its Interim Report published in July 2017, the High-Level Expert Group on Sustainable Finance (HLEG) highlighted the urgent need to improve "the tracking of the EU's sustainable investment needs and financial flows". While recognizing that some progress has been made on mapping climate finance, it recommends extending this to other sustainable development priorities.</p> <p>This study would focus on financial flows to and private investment needs for environmental objectives beyond climate. It will focus first on the needs to implement the environmental acquis and then on the needs for private capital to align implementation of environmental policies with the implementation of the Sustainable Development Goals (SDGs).</p>	General Study			Cancelled for re-assessment of needs in the context of the EU Action Plan on Sustainable Finance	
7205	Study on means to promote a pipeline of sustainable environmental projects	0	<p>Environment projects have benefited from Union assistance typically through grants (as those provided by the LIFE programme for environmental technologies and nature conservation) or through payments made under shared management EU funds, such as CAP agri-environmental measures or Cohesion Policy.</p> <p>Generating a project pipeline, particularly one of projects that, after the initial support phase, can become financially viable on their own, has been a challenge.</p> <p>Innovative financing approaches have been tried, for instance through the Natural Capital Financing Facility (NCF) – for projects promoting the preservation of natural capital in the priority areas Nature and Biodiversity and Climate Change Adaptation. Yet, the uptake of the NCF has not been as quick as expected.</p> <p>Developing a pipeline of projects in the environment area may require making available project preparation and advisory services upstream, accompanying project development from the original promising idea to a bankable proposal.</p>	General Study			Cancelled for re-assessment of needs in the context of the EU Action Plan on Sustainable Finance	

Study project ID	Title of the study	Study Internal ID	Study overview	Study reason	Associated services	Study cost	Note	Title of the deliverable
7207	Study on maximising resource efficiency in the Implementation of the proposed new bioenergy policy for the EU	0	The purpose of the study would be to assist DG ENV in assessing implementation aspects of the bioenergy sustainability policy. This could provide material for potential guidance on policy implementation in order to maximise environmental safeguards.	General Study			Cancelled due to excessive workload of the team in charge	
7211	Strategic modelling and analysis of environmental policy	0	Forward looking analysis of environmental policy overall, gauging the path that the environment is on, the links to the economy and social justice and other factors that may have materialised during the 7th EAP evaluation.	General Study			Cancelled / covered in the study supporting the evaluation of the 7 th EAP	
7220	Green Public Procurement state of play and future orientations study	0	The study would gather information on how much Green Public Procurement (GPP) is being done in the EU and what impact the Commission's support measures are having and on how the EU GPP target set in 2008 of 50% contracts to be green (by value and number of contracts) has been achieved, to get a better picture on the situation of GPP in Europe. It would also enquire why certain public authorities are not using the EU GPP criteria, what other support would be needed from the Commission, and come up with proposals for further action.	General Study			Covered by a broader Administrative Arrangement with JRC	
9063	Environmental Footprint - Study on the implementability of criteria based on Life Cycle Assessment criteria in the context of the Public Procurement Directive: a legal analysis	0	This study will look into the legal implications of using Life Cycle Assessment (LCA)/ Product Environmental Footprint (PEF) criteria in the context of the Public Procurement Directive, also by looking at current practice in some Member States. This should contribute to the development of options for an EU product policy framework under the Circular Economy Action Plan.	General Study			Covered by a broader Administrative Arrangement with JRC	
9065	Green Public Procurement - State of Play & Future Orientations	0	Green Public Procurement (GPP) is widely acknowledged for its high potential to bring environmentally efficient products into the EU market. However, there is limited information about how much GPP is being done in the EU and what impact the Commission's support measures are having. This study will gather information on these issues, to get a better picture on the situation of GPP in Europe.	General Study			Covered by a broader Administrative Arrangement with JRC	

Study project ID	Title of the study	Study Internal ID	Study overview	Study reason	Associated services	Study cost	Note	Title of the deliverable
9069	Scoping study on possible future preparation for reuse and recycling targets for commercial and industrial waste	0	This scoping study aims at preparing the ground for potential setting of new waste management targets for commercial and industrial waste	General Study			Cancelled linked to excessive workload and a need to reassess scope in connection with the new Waste legislation targets (adopted in May 2018)	
9070	Study to identify measures to promote the demand for secondary raw materials in specific sectors	0	This study aims at identifying existing barriers to the uptake of secondary materials, identify and analyse good practices to overcome them and suggest possible measures at national and EU-wide level. It will focus on a number of selected sectors/waste streams	General Study			Cancelled linked to excessive workload in connection with the new Waste legislation adopted in May 2018.	
9073	Follow-up of the Strategic Approach to Pharmaceuticals in the Environment	0	Following from the adoption of a Strategic Approach to Pharmaceuticals in the Environment (expected in the first quarter of 2019), this study will analyse options for potential further measures identified in the strategy, taking into account public health needs and cost-effectiveness.	General Study			No adequate offer received on launched call	
9076	Good practice in flood risk management	0	This study will collect good flood management practices across Europe, to aid Member States in adopting improved flood management methodologies.	General Study			Cancelled in connection with the ongoing fitness check of water legislation also covering floods	
9077	Development of methods analyzing PFAS and monitoring microplastics in Drinking water	0	The study will support the development of methods to analyse Polyfluoroalkyl Substances (PFAS) present in Drinking Water and monitor the presence of microplastics.	General Study			Cancelled pending Interinstitutional negotiations on the Commission's Drinking Water proposal	

Study project ID	Title of the study	Study Internal ID	Study overview	Study reason	Associated services	Study cost	Note	Title of the deliverable
9082	Study on identifying relevant selection criteria and green public procurement for projects supported by the Cohesion Policy	0	This study will make an inventory of the environmental criteria applied to the selection of projects supported by Cohesion Policy. It should review how green public procurement is used to select the operations to be financed, identify good practices and assess how the adoption of a taxonomy could complement the definition of selection criteria. The study could result in a guidance document for inspiring the managing authorities.	General Study			Cancelled pending update of concerned Cohesion policy in the context of the Multiannual Financial Framework negotiations	
9085	Study on the utilisation of certification and other third-party verified schemes in the context of the EU Timber Regulation	0	The study should carry out an assessment of certification and other third-party verified schemes and their utilisation in the context of the EU Timber Regulation. Operators would benefit from reliable, neutral information and guidance on the available schemes	General Study			Cancelled before validation (excessive workload of the team in charge)	

Study project ID	Title of the study	Study Internal ID	Study overview	Study reason	Associated services	Study cost	Note	Title of the deliverable
STUDIES COMPLETED								
7191	Feasibility study for an IT solution allowing for authorisation procedures under Article 9 of Regulation (EU) 1143/2014 on invasive alien species	L	The European Commission is required to set up and operate an electronic authorisation system, through which Member States submit their applications for authorisations for activities in relation to Invasive Alien	General Study			Internal study, Not for publication.	
7316	REFIT evaluation of the Zoos Directive	L	The Zoos Directive (Council Directive 1999/22/EC of 29 March 1999 relating to the keeping of wild animals in zoos) aims to protect wild fauna and to preserve biodiversity by inviting Member States to take measures concerning the granting of licences and the carrying out of regular inspections in European zoos in order to check that the conditions related to the granting of licences are met. The evaluation will assess the Directive under the Commission's REFIT programme, applying the five criteria of relevance, effectiveness, efficiency, EU added value and coherence.	Evaluation				SWD(2018)455 SWD(2018) 456
7318	Operation of the REACH Regulation - Report and REFIT evaluation	L	The evaluation of the operation of REACH is part of the reporting on the implementation of Regulation (EC) No 1907/2006 - the REACH Regulation, to be carried out every five years by Member States, the European Chemicals Agency (ECHA) and the Commission to monitor progress in the achievement of the objectives of REACH. Regular monitoring and reporting provides information to identify needs for adjustment and to propose recommendations to improve the implementation of the Regulation or the need to consider modifications. The report will focus on certain elements of REACH, in particular those that have emerged or developed substantially after the 2013 REACH review. Thus, the report will focus mainly on the period 2010-2016.	Evaluation				COM (2018) 116 & SWD(2018) 58
7319	Evaluation of the European Environment Agency	L	The objective of the European Environmental Agency (EEA) and of the European Environment Information and Observation Network (EIONET) is to provide the EU and the Member States with objective, reliable and comparable information at European level, as well as with technical and scientific support to achieve the aims of environmental protection and improvement laid down	General Study				SWD (2018) 470 SWD (2018) 471

Study project ID	Title of the study	Study Internal ID	Study overview	Study reason	Associated services	Study cost	Note	Title of the deliverable
			<p>by the Treaty and by successive Union action programmes on the environment.</p> <p>The scope of the evaluation is all the work of the EEA and EIONET and its purpose is to analyse in depth the extent to which this work has been effective and efficient, based on the current mandate of the Agency.</p>					

ANNEX 10: Specific annexes related to "Financial Management"

Table Y Overview of the estimated cost of controls at Commission (EC) level:

Procurement							
Ex ante controls			Ex post controls			Total**	
EC total costs (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)	Ratio (%): <i>Total ex post control cost in EUR ÷ total value verified and/or audited in EUR</i>	EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>
434.000	49.238.000	0,88%	167.900	49.238.000	0,34%	601.900	1,22%
Grants							
Ex ante controls			Ex post controls grants+ Financial Instruments			Total**	
EC total cost (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)		EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>
1.771.250	111.622.000	1,59%	356.449	111.622.000	0,32%	2.127.699	1,91
OVERALL estimated cost of control at EC level							
Ex ante controls			Ex post controls			Total**	

EC total cost (in EUR)	funds managed (in EUR)*	Ratio (%)*: <i>Total ex ante control cost in EUR ÷ funds managed in EUR</i>	EC total costs (in EUR)	total value verified and/or audited (in EUR)		EC total estimated cost of controls (in EUR)	Ratio (%)*: <i>Total cost of controls ÷ funds managed</i>
2.205.250	160.860.000	1,37%	524.349	160.860.000	0,32%	2.729.599	1,70%

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

** any 'holistic' control elements (e.g. with 'combined' ex-ante & ex-post characteristics) can be mentioned in the total column (without being in either one of the ex-ante or ex-post columns), provided that a footnote clarifies this (their nature + their cost). *Example: MS system audits in shared management.*

ANNEX 11: Specific annexes related to "Assessment of the effectiveness of the internal control systems"

Not Applicable

ANNEX 12:

Performance tables

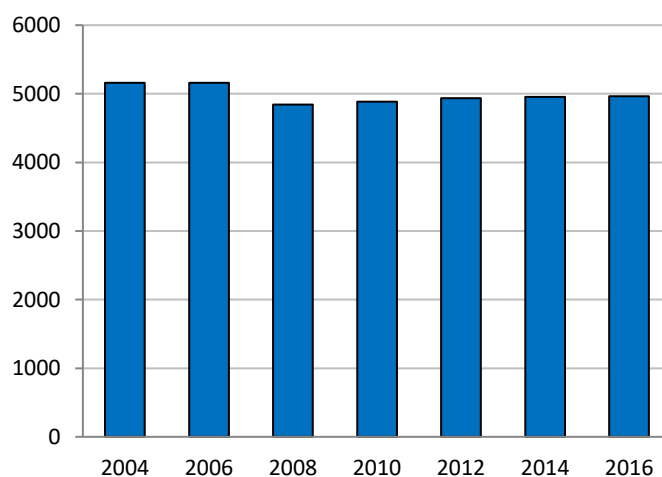
General objective 1 : A New Boost for Jobs, Growth and Investment		
Impact indicator 9: Resource productivity: Gross Domestic Product (GDP, EUR) over Domestic Material Consumption (DMC, kg).		
Source of the data: Eurostat ⁵ Bookmark		
Baseline (2010 Eurostat estimate)	Target (2020)	Latest known results (2017)
1.8 EUR/kg (EU-28)	Increase	2.1 EUR/kg (EU-28)
Impact indicator 6: GDP growth		
Source of the data: Eurostat Bookmark		
Baseline (2014)	Target (2020)	Latest known results (2016)
1.6 %	Increase	2.4 %
Impact indicator 2: Employment rate population aged 20-64		
Source of the data: Eurostat Bookmark		
Baseline (2014)	Target (2020) Europe 2020 target	Latest known results (2016)
69.2 %	At least 75%	71.2%

⁵ 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 Annual Activity Report and it is the reference point for the 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 [Bookmark](#)

Baseline⁶ (2004 EU-28)	Interim Milestone² (2012)	Target (2020) Based on Decision No 1386/2013/EU	Latest known results (2016)
5161 kg/person	4937 kg/person	Total waste generation and waste generated per capita are in decline	4962 kg/person ⁷



Evolution of waste generation per capita over time (kg/person)

Result indicator 1.2: : Municipal waste generation (kg/person) and treatment (%): movement up through the waste hierarchy

Source of data: Eurostat [Bookmark](#)

Baseline (2002, EU27)	Interim Milestone (2013 EU28)	Target (2020)	Latest known results (2017)
Generation: 527 kg/person Recycling & composting: 28% Incineration: 16% Landfilling: 51%	Generation: 479 kg/person Recycling & composting: 43% Incineration: 26% Landfilling: 31%	Recycling & composting: 50% (2020) Recycling & composting: 65% (2035) Reduction of landfilling to 10% (2035)	Generation: 487 kg/person Recycling and Composting: 46% Incineration: 27% Landfilling: 23%

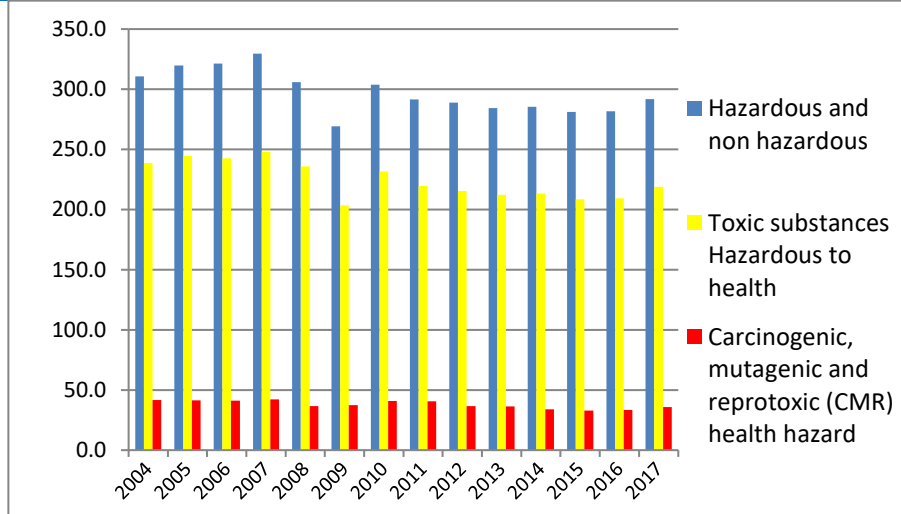
⁶ Data revised by Eurostat on 26/10/2017, downloaded on 17/01/2018 (Eurostat periodically revises its published data to reflect new or improved information, also for previous years)

⁷ Total waste generation stayed relatively stable also after the end of the economic crisis, which indicates decoupling of waste generation from economic growth

Result indicator 1.3: Share (%) of toxic chemicals in total EU chemicals production⁸

Source of data: Eurostat [Bookmark](#)

Baseline⁹ (2004 EU-28)	Target (2050)	Latest known results (2017)
Chemicals production: 310.6 million tonnes Share of toxic substances (hazardous to health): 76.8 % Share of CMRs (Carcinogenic, Mutagenic and Reprotoxic subs): 13.4 %	- Reduce the overall share of toxic chemicals in EU chemicals production. - Shift away from CMRs to less harmful chemicals	Chemicals production: 291.8 million tonnes Share of toxic substances (hazardous to health): 75 % Share of CMRs: 12.3 %



Evolution of chemicals production over time

⁸ Includes chemicals covered by biocides and REACH legislation, but not pesticides and fuels

⁹ Data revised by Eurostat on 11/10/2018, downloaded on 05/02/2019 (Eurostat periodically revises its published data to reflect new or improved information, also for previous years)

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 for environmental taxation (Bookmark) and COM(2019)1 – Commission report on Energy prices and costs in Europe ¹⁰ – for fossil fuels		
Baseline¹¹ (2010, EU27)	Target Based on the Roadmap to a Resource Efficient Europe (COM (2011)571)	Latest known results (2017 / 2016)
Environmental taxation: 6.37%, covering: - energy: 4.84%; - transport: 1.31% - pollution/resources: 0.22%	Increase	[2017]Environmental taxation: 6.14%, covering: - energy: 4.72 %; - transport: 1.22 % - pollution/resources: 0.2 %
Fossil Fuels Subsidies (FFS): €56 billion (in constant 2017 prices)	By 2020 environmentally harmful subsidies to be phased out	[2016] FFS: €55 billion (in constant 2017 prices)

Main outputs in 2018:			
All new initiatives and REFIT initiatives from the Commission Work Programme Specific objective 1			
Output	Indicator	Target date¹²	Latest known results (situation on 31/12/2018)
<i>Contribution to the Action plan on Sustainable Finance (to be proposed under the Capital Markets Union)</i>	<i>Environment contribution provided</i>	2018 Q1	<i>Environment considerations integrated in the Action Plan adopted 08/03/2018. Taxonomy proposal covering six environmental and climate mitigation adaptation objectives adopted 24/05/2018</i>
Strategy on Plastic in a Circular Economy (initiative implementing the Circular Economy Action Plan¹³)	<i>Adoption of a Communication by the Commission</i>	2018 Q1	<i>Adopted 16/01/2018</i>

¹⁰ The initial source (the OECD Inventory of Estimated Budgetary Support and Tax Expenditure for Fossil Fuels) was not being updated and has therefore been replaced

¹¹ Eurostat update 30/01/2019 (Eurostat periodically revises its published data to reflect new or improved information, also for previous years)

¹² Throughout the year, DG Environment may need to adapt the delivery date of certain outputs to changing priorities and new unforeseen demands, in the context of resource constraints. Where more specific reasons exist to advance or delay a date, these are described briefly in the tables

¹³ COM(2015)614

<i>Directive on single use plastics and fishing gear (initiative implementing the Plastic Strategy)</i>	<i>Adoption of a proposal by the Commission</i>	2018 Q2	Adopted 28/05/2018
Monitoring framework for the Circular Economy (initiative implementing the Circular Economy Action Plan)	Adoption of a Communication by the Commission, accompanied by technical Staff Working Document	2018 Q1	Adopted 16/01/2018
Initiative to address legal, technical or practical bottlenecks at the interface of chemical, product and waste legislation (initiative implementing the Circular Economy Action Plan)	Adoption of a Communication by the Commission, accompanied by a technical Staff Working Document	2018 Q1	Adopted 16/01/2018
Regulation of the European Parliament and of the Council on waste water reuse (initiative implementing the Circular Economy Action Plan)	Adoption of a legislative proposal by the Commission	2018 Q1	Adopted 28/05/2018
Main expenditure outputs			
Output	Indicator	Target date	Latest known results (situation on 31/12/2018)
Relevant projects of the LIFE programme ¹⁴ : <ul style="list-style-type: none"> - Integrated projects - Technical Assistance projects - Traditional projects - Preparatory projects - Public procurement - Financial instruments 	Estimated amount / number of outputs: ¹⁵ <ul style="list-style-type: none"> - 47 million EUR/4 - 0.5 million EUR/3 - 80 million/56 - 1 million EUR / 2 - 14.7 million / 50 - 10 million/20 	2018 Q4	Number of outputs ¹⁶ <ul style="list-style-type: none"> - 39,5 million EUR /4 - 0,2 million EUR /3 - 82 million EUR /55 - 0.7 million EUR/2 - 22 million EUR /49 - 0 million /0
Other important outputs			
Output	Indicator	Target date	Latest known results (situation on 31/12/2018)

¹⁴ Traditional projects and NGO grants are managed by EASME on behalf of DG Environment

¹⁵ Together with Specific Objective 3 (Environment-related pressures)

¹⁶ Above 100 000 EUR

Towards an EU Product Policy Framework contributing to the Circular Economy (initiative implementing the Circular Economy Action Plan) [PLAN/2017/1664]	Adoption of initiative by the Commission	2018 Q4	Public consultation launched on 29/11/2018. (Adoption postponed pending relevant feedback from other initiatives (in particular a public consultation on the interface between chemicals, products and waste).
Examination of possible uses of the Environmental Footprint to measure and communicate environmental information	Stakeholders conference closing the pilot phase ¹⁷	2018 Q2	Event organised 27/06/2018
Circular economy aspects included in the eco-design and energy labelling of products, in collaboration with ENER and GROW	Input for the adoption of new and revised product requirements by the Commission	2018 Q4 (and beyond)	Input provided through several Interservice consultations
Running the test phase for the Building indicators framework	3 steering group meetings held	2018 Q1, Q2, Q4	No meetings held in 2018 (replaced by written exchanges and tele/video conference)
	Stakeholders 'half-way' conference organised	2018 Q4	Event organised 18/12/2018
EMAS reference documents including best environmental management practice, environmental performance indicators and benchmarks of excellence for several sectors including public administration, agriculture, Car Manufacturing, and Electrical and Electronic Equipment (2015/ENV/044,045,2016/ENV/055,079)	Adoption of at least four reference documents by the Commission	2018 Q2	Four reference documents adopted on 14/05/2018 and 19/12/2018
European Business Awards for the Environment (EBAE)	Organisation of the selection and award ceremony	2018 Q4	Awarded
Progress in the implementation of the EU Eco-innovation Action Plan	Delivery of the EU Eco-innovation Scoreboard	2018 Q2	Scoreboard delivered, including country reports and thematic study, accessible online
European Eco-innovation Forum	Organisation of the event	2018 Q1	Event organised 5-6/02/2018

¹⁷ Environmental Footprint methods have been tested from 2013 to 2017, in a pilot phase which included the participation of industry, public administrations and other stakeholders

Implementation of the Industrial Emissions Directive, including Conclusions on Best Available Techniques for waste treatment and publication of the reference document on monitoring	Adoption by the Commission and Publication of reference document in the Official Journal	2018 Q2	Adopted 10/08/2018. Official Journal 17/08/2018
Support to Member States in the implementation of the Industrial Emissions Directive	Publication of Industrial Emissions Country Profiles	2018 Q4	Published in February 2018
Streamlining of reporting under the Industrial Emissions Directive (IED) and updating the European Pollutants Release and Transfer Register	Adoption of decision on Reporting (PLAN/2017/818) Co-legislators agreement on streamlining reporting under the E-PRTR	2018 Q3 2018 Q4	Adopted 10/08/2018 Agreement reached in December 2018
Communication and awareness activities to boost Ecolabel uptake (follow-up to the Fitness check of the Ecolabel and EMAS Regulations)	Organisation of at least two stakeholder engagement events (producers and retailers; consumers) and a replication of the EU Ecolabel showroom in at least two Member States	2018 Q4	EU Ecolabel showroom organised (Paris, March 2018) + several stakeholder engagement webinars
Decisions on new and revised EU Ecolabel criteria for several products and services	Adoption of decisions by the Commission	2018 Q4	Adopted 02/05/2018, 19/10/2018 (amendment) and 08/11/2018
Retail Forum Annual event on Circular Economy implementation	Organisation of the event	2018 Q2	Event organised 26/06/2018
Providing Green Public Procurement criteria for services such as cleaning, transport, street lighting, Data Centres	Publication of criteria (Staff Working Documents)	2018 Q1-Q4	Three publications, from January to December 2018 ¹⁸ and January 2019 (cleaning services, street lighting, road transport); work advanced on data centers, public space maintenance, and imaging equipment (planned adoption June-November 2019)

¹⁸ Green public procurement criteria are published at http://ec.europa.eu/environment/gpp/index_en.htm

Implementation of horizontal EU waste legislation : Waste framework, Packaging, Landfill, Sewage Sludge and Waste Electrical and Electronical Equipment (WEEE) Directives for the period 2012-15 (PLAN/2017/2018) combined with the results of the compliance promotion initiatives and the Early Warning project	Adoption of the report by the Commission	2018 Q2	Adopted 24/09/2018 (A delay in the adoption of the implementation report on EU waste legislation was necessary to await the entry into force of the new amendments to that legislation)
Methodology for calculation of the annual consumption per capita of lightweight plastic carrier bags , and adapting the existing format for reporting (2016/ENV/044)	Adoption of implementing act by the Commission	2018 Q2	Adopted 19/06/2018
Standardisation of reporting under the Waste Electronic and Electrical Equipment Directive , including frequency and formats for reporting by producers (2016/ENV/050)	Adoption of implementing act by the Commission	2018 Q2	Adoption postponed to 2019 Q1, to allow for further exchanges with Member States on the draft text
Report and evaluation of Directive 2006/66/EC on batteries and accumulators and waste batteries and accumulators (2017/ENV/016)	Adoption of a Commission report accompanied by the conclusions of the evaluation	2018 Q3	Postponed to April 2019 (Evaluation finalised, adoption of the report rescheduled as part of the Commission's larger Batteries package)
Commission Delegated Acts on the Restriction of Hazardous Substances (RoHS) for exemptions from restrictions or for additional restriction of hazardous substances - ca. 20 acts estimated	Adoption of exemptions by the Commission	2018 Q1-Q4	3 acts adopted on 27/02/2018 and 4 acts on 01/03/2018
Waste Shipment Regulation , development of requirements for the implementation of an electronic data interchange for waste shipments (2016/ENV/051), and work on the REFIT evaluation of this Regulation expected for conclusion in 2019 (2017/ENV/026)	Progress towards conclusion of the evaluation	2018 Q4	Stakeholder and open public consultations done
	Adoption of implementing act on data exchanges by the Commission	2018 Q4	Progress was made and a decision was taken to adopt the final deliverable as guidance in 2019
Elaboration and maintenance of the List of International ship recycling facilities	Decisions taken on facilities following inspections	2018 Q4	3 Commission decisions on 04/05/2018, 03/10/2018 and 03/12/2018

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 Bookmark			
Baseline¹⁹ (2010)	Target (2020)	Latest known results (2016)	
105.6 (index 1990 = 100)	Reverse or halt the decline	92.49	
Result indicator 2.2: Conservation status of species and habitats of European importance (percentage in conservation categories)			
Source of data: Reports on the Conservation Status of Habitat Types and Species under the Habitats Directive			
Baseline (2000-2006, EU28)	Target	Latest known results (for 2015)	
Habitats: favourable (17%), unfavourable -inadequate (28%), unfavourable – bad (37%), unknown (18%) 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%) 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 https://www.eea.europa.eu/ds_resolveuid/THXJ06GQ47			
Baseline (2002, EU27)	Target (2050)Based on COM (2011)571 'Roadmap to a Resource Efficient Europe'	Latest known results (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

¹⁹ Updated following Eurostat estimates (Eurostat periodically revises its published data to reflect new or improved information, also for previous years).

areas in the context of Habitat, Birds and Marine Strategy Framework Directives)		
Source of data: EU Budget 2014, Working document Part I (COM(2013) 450) for the baseline; European Environment Agency reports for latest results ²⁰		
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 (2017)
5.9% (including 4% through Natura2000)	20 % in the 0-12 nautical mile zone 10 % in the Exclusive Economic Zone	10,8% (including 7,5% through Natura2000)

Main outputs in 2018:			
Main expenditure outputs			
Output	Indicator	Target date	Latest known results (situation on 31/12/2018)
<u>Relevant projects of the LIFE programme:</u> - Integrated projects - Technical Assistance projects - Traditional projects - Preparatory projects - Projects funded by financial instrument - Public procurement	<u>Estimated Amount /n° of outputs:</u> - 70 million EUR /4 - 0.65 million EUR / 4 - 144 million EUR /80 - 1.3 million EUR / 3 - 10 million EUR/2 - 6.6 million EUR /22	2018 Q4	<u>Amount /n° of outputs²¹</u> - 44 million EUR /4 projects - 0,3 million EUR /5 - 107 million EUR /46 - 0,7 million EUR / 1 - 0 million EUR /3 - 13,2 million EUR /29
<u>Projects funded by the Natural Capital financial instrument</u>	<u>Estimated Amount /n° of outputs:</u> - 10 million EUR/ 3 operations signed by end 2018	2018 Q4	<u>3 operations signed by end 2018</u>

²⁰ European Environment Agency, *Spatial Analysis of Marine Protected Area Networks in Europe's Seas II*, Technical Report December 2017, ISBN: 978-3-944280-59-2 (table 3.5)

²¹ Above EUR 100 000

Integrated maritime policy projects (part of the European Maritime and Fisheries Funds) in support to the implementation of the Marine Strategy Framework Directive	<u>Estimated Amount</u> - 4,4 million EUR	2018 Q4	<u>Amount /n° of outputs</u> - 4,7 million EUR / 7 grant agreements signed
Other important outputs			
Output	Indicator	Target date²²	Latest known results (situation on 31/12/2018)
<i>EU Initiative on Pollinators to reinforce the EU response to pollinators decline (PLAN/2016/409)</i>	<i>Adoption of a Communication by the Commission</i>	2018 Q2	Adopted 01/06/2018
	<i>Organisation of a conference on the initiative</i>	2018 Q3	Event cancelled, (replaced by active participation in the 'European Bee and Pollination Week', Brussels, 26-28 June 2018)
<i>Guidance on Integrating ecosystem services into decision-making and on EU Green Infrastructure (under the Action Plan for Nature, people and the Economy)</i>	<i>Adoption of guidance documents by the Commission</i>	2018 Q2	Adoption postponed to 2019 Q1 (for packaging with the upcoming report on the EU Green Infrastructure Strategy)
	<i>Stakeholder conference</i>	2018 Q3/Q4	Event organised 10/10/2018
<i>Update of existing guidance on site permitting and species protection; 'Prioritised Action Frameworks' from the Member States aggregated at EU level (under the Action Plan for Nature, people and the economy)</i>	<i>Adoption of guidance documents by the Commission</i>	2018 Q2/Q3	Three guidance documents adopted
<i>Progress towards finalising the establishment of the Natura 2000 network, including better communication and outreach</i>	<i>Organisation of the Natura 2000 Day</i>	2018 Q2	Event organised 21/05/2018
	<i>Natura 2000 Awards</i>	2018 Q4	Awarded 17/05/2018
	<i>Adoption of Commission decisions updating biogeographical lists of sites</i>	2018 Q4	Adopted 14/12/2018

²² Throughout the year, DG Environment may need to adapt the delivery date of certain outputs to changing priorities and new unforeseen demands, in the context of resource constraints. Where more specific reasons exist to advance or delay a date, these are provided briefly in the tables

<i>Support private sector contribution to the implementation of the EU Biodiversity Strategy through the B@B platform (including the biodiversity and finance community of practice)</i>	<i>Conference on Business and Biodiversity</i>	<i>2018 Q4</i>	<i>Event organised 29/11/2018</i>
<i>REFIT evaluation of the Zoos Directive</i>	<i>Publication of evaluation conclusions (Staff Working Document)</i>	<i>2018 Q1</i>	<i>Published 14/12/2018</i>
<i>Assessment of Member States programmes of measures under Article 16 of the Marine Strategy Framework Directive (2016/ENV/076)</i>	<i>Adoption of Report by the Commission</i>	<i>2018 Q1</i>	<i>Adopted 31/07/2018 (assessment delayed due to the late reception of several programmes of measures)</i>
<i>Celebration of the European Maritime Day</i>	<i>Contribution to the organisation of the event</i>	<i>2018 Q2</i>	<i>Event organised 01/05/2018</i>
<i>Our Ocean Conference (annual event, in coordination with DG Maritime Affairs and Fisheries)</i>	<i>Contribution to the organisation of the event</i>	<i>2018 Q4</i>	<i>Event organised 29-30/10/2018</i>

Specific objective 3 : The Union's citizens are safeguarded from environment-related pressures and risks to health and well-being

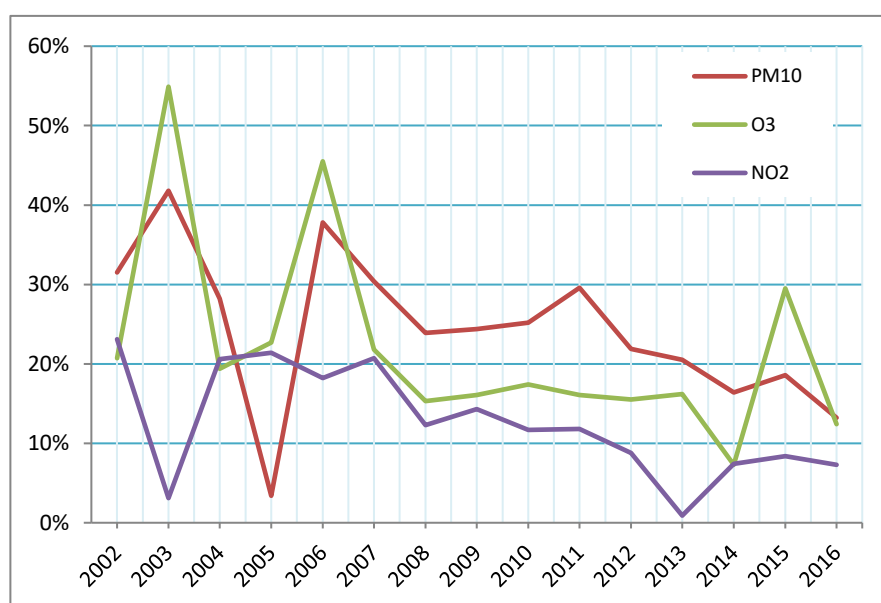
Related to spending programme LIFE

Result indicator 3.1: Exposure to air pollution - Percentage of urban population exposed to air pollution above EU air quality standards:

- a. Particulate Matter (PM₁₀) concentrations above the EU limit value (i.e. 50 µg PM₁₀/m³ averaged over 24 hours) on more than 35 days a year²³
- b. Ozone (O₃) concentrations that exceed the EU target value (i.e. 120 µg O₃/m³ averaged over 8 hours) on more than 25 days a year, averaged over three years
- c. Nitrogen dioxide (NO₂) concentrations above the EU limit value (i.e. 40 µg NO₂/m³ averaged over a year) during a calendar year

Source of data: European Environment Agency

Permalink: https://www.eea.europa.eu/ds_resolveuid/IND-34-en



Evolution of exposure to air pollution in urban areas over time

Baseline (2001)	Target (2020) Based on Directive 2008/50/EC on ambient air quality and cleaner air for Europe	Latest known results (2016)
Particulate Matter (PM₁₀) 26.8 % Urban population exposed (i.e. above EU limit value, on more than 35 days per year)	0 % Urban population exposed (i.e. above EU limit value, on more than 35 days per year)	13.2%
Ozone (O₃) ²⁴	0 %	12.4%

²³ PM₁₀ refers to particulates whose diameter is less than 10 micrometres.

²⁴ Ozone (O₃) is a secondary pollutant formed from gases such as nitrogen oxides and volatile organic compounds in the presence of solar light. Year-to-year differences in ozone levels can be explained by meteorological conditions such as high levels of solar radiation and high temperatures during the summer, and therefore conclusions cannot be drawn from individual peaks. 2015 was the warmest year on average for the reporting period in Europe, with a series of heatwaves that contributed to several intense tropospheric ozone episodes between May and September, reflected in the graph's peak. The situation didn't repeat in 2016, thereby the steep decrease.

31.4% Urban population exposed (i.e. above EU limit value, on more than 25 days per year, averaged over three years)	Urban population exposed (i.e. above EU target value, on more than 25 days per year, averaged over three years)	
Nitrogen Dioxide (NO₂) 18.1% Urban population exposed (i.e. above EU limit value, on an annual average)	0% Urban population exposed (i.e. above EU limit value, on an annual average)	8.4%

<p>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)</p> <p>Source of data: Commission report on the Implementation of the Water Framework Directive - River Basin Management Plans (for the baseline: COM(2012) 670: countries that have not reported RBMP, or not reported exemptions or have high unknown status not included).</p>		
Baseline (2009, EU21)	Target (2015) Based on Directive 2000/60/EC, Water Framework Directive.	Latest known results (2015, EU25)
43%	100% of water bodies to which justified exemptions do not apply	40% good status for surface waters, 74-89% for groundwaters Generally exemptions applied to the water bodies not in good status ²⁵
<p>Result indicator 3.3²⁶: Exposure to noise: percentage of population in urban areas estimated to be affected by noise levels greater than 55 dB Lden (day, evening and night period of exposure) from transportation - road, rail and aircraft noise</p> <p>Source of data: European Environment Agency https://www.eea.europa.eu/data-and-maps/indicators/exposure-to-and-annoyance-by-2/assessment-1</p>		
Baseline (2014, EU28)	Target (2015) Based on the 7 th Environment Action Programme	Latest known results (2018)
More than 90 million estimated in 2014	Reduce and approach WHO values ²⁷	More than 87 million people in urban areas estimated to be affected by noise levels greater than 55 dB Lden from transportation - road, rail and aircraft noise.

²⁵ Based on the assessment of the second Member States River Basin Management Plans - COM (2019)95

²⁶ The description and baseline of this indicator were revised in the 2017 AAR for alignment with the Noise indicator of the European Environment Agency, which provides equivalent information and is updated regularly.

²⁷ WHO values released on 10/10/2018: below 53dB (road), 53dB (railway), 45dB (aircraft)

Main outputs in 2018:			
All new initiatives and REFIT initiatives from the Commission Work Programme			
Output	Indicator	Target date²⁸	Latest known results (situation on 31/12/2018)
<i>Recast of the Directive on Drinking Water</i>	<i>Adoption of the proposal by the Commission</i>	2018 Q1	<i>Adopted 01/02/2018</i>
Main expenditure outputs			
Output	Indicator	Target	
Relevant projects of the LIFE programme: The outputs listed under Specific Objective 1 above also support Specific Objective 3	--	--	--
Other important outputs			
Output	Indicator	Target date²⁹	Latest known results (situation on 31/12/2018)
<i>REFIT evaluation and report on the operation of the REACH Regulation (2017/ENV+/005)</i>	<i>Adoption of the Report and conclusion of the evaluation</i>	2018 Q1	<i>Evaluation concluded, report adopted 05/03/2018</i>
<i>Fitness check of chemicals legislation other than REACH, together with DG GROW (PLAN/2016/REFIT annex 2016)</i>	<i>Publication of conclusions</i>	2018 Q2	<i>Postponed for adoption in 2019</i>
<i>Stakeholder conference on chemical policy work</i>	<i>Organisation of the event</i>	2018 Q1	<i>Event organised 16/01/2018</i>
<i>Implementing decisions under the REACH legislation on the authorisation of chemicals, following reception of requests</i>	<i>Adoption of decisions by the Commission (several files expected for decision)</i>	2018 Q4	<i>Several decisions adopted</i>
<i>Revision of the definition of nanomaterial - Commission recommendation 2011/696/EU (2016/ENV/119)</i>	<i>Adoption of a Communication</i>	2018 Q2	<i>Initiative postponed (Political decision not to adopt under this Commission)</i>

²⁸ Throughout the year, DG Environment may need to adapt the delivery date of certain outputs to changing priorities and new unforeseen demands, in the context of resource constraints. Where more specific reasons exist to advance or delay a date, these are described briefly in the tables

²⁹ Throughout the year, DG Environment may need to adapt the delivery date of certain outputs to changing priorities and new unforeseen demands, in the context of resource constraints. Where more specific reasons exist to advance or delay a date, these are described briefly in the tables

Amendment of the annexes to REACH for registration of nanomaterials (2014/ENV+/013)	Adoption of amendment by the Commission	2018 Q2	Adopted 03/12/2018 (Postponed for further assessment of impacts following recommendations from the Regulatory Scrutiny Board and additional input from relevant Commission services)
Amendment of Regulation 1272/2008 on the classification, labelling and packaging of substances and mixtures and its annexes	Adoption of amendments by the Commission	2018 Q2 and Q4	Adopted 16/04/2018 and 04/10/2018
Recast of the EU Regulation on Persistent Organic Pollutants based on Commission proposal	Adoption of the proposal by the Commission	2018 Q1	Adopted 22/03/2018
Progress on the Fitness check of the Air Quality Directives 2008/50/EC (PLAN/2016/88)	Stakeholder conference	2018 Q4	Stakeholder workshop organised 18/06/2018
	Public consultation	2018 Q4	Public consultation closed 31/07/2018
Communication 'A Europe that protects: Clean air for all'	Adoption of a Communication	2018 Q2	Adopted 17/05/2018 (this was adopted as an additional output, in response to increasing concerns with regards to air pollution)
First Clean Air Outlook under the Clean Air Programme for Europe (PLAN/2016/411)	Adoption of Report by the Commission	2018 Q1	Adopted 07/06/2018 (postponed to be adopted after the above Communication).
Organisation of Clean Air dialogues with Member States, under Clean Air Programme	Organisation of dialogues with Member States (three dialogues expected)	2018 Q4	Dialogues organised with Slovakia, Spain and Czechia
Progress in the implementation and enforcement of the revised National Emissions Ceilings Directive (EU) 2016/2284	Implementing decision on the format for National Air Pollution Control Programme (PLAN/2016/415)	2018 Q2	Adopted 11/10/2018 (delayed to allow further consultation with Member States)

	<i>Review of national emission inventories for persistent organic pollutants and heavy metals (progress for conclusion in 2019)</i>	2018 Q4	<i>Published on ENV website in November 2018</i>
	<i>Review of Member States' adjustment applications</i>	2018 Q4	<i>Published on ENV website in November 2018</i>
<i>Establishing assessment methods for harmful effects of Noise on human health (2016/ENV/048) and exploring funding possibilities (follow-up to the 2017 noise conference)</i>	<i>Adoption of a Commission Directive on harmful effects of noise</i>	2018 Q4	<i>Adoption postponed to 2019 Q1 (for alignment with World Health Organisation guidelines released on 10/10/ 2018)</i>
	<i>Organisation of a workshop on funds</i>	2018 Q4	<i>Cancelled, due to excessive workload</i>
<i>Assessment of the implementation of the Water Framework and Floods Directives, including Commission conclusions (PLAN/2017/1644 and 1645)</i>	<i>Adoption of Report by the Commission, accompanied by a Staff Working Document for each Member State</i>	2018 Q2	<i>Assessment finalised, adoption of report postponed to 2019 Q1</i>
<i>Strategic approach to pharmaceuticals in the environment (2015/ENV/040)</i>	<i>Adoption of a Communication by the Commission</i>	2018 Q2	<i>Adoption postponed to 2019 Q1</i>
<i>Update of the watch list of substances for Union-wide monitoring in the field of water policy</i>	<i>Adoption of the new list by Commission Decision</i>	2018 Q1	<i>Adopted 05/06/2018</i>
<i>Implementation of the Bathing Water Directive</i>	<i>Publication of the annual report</i>	2018 Q2	<i>Published 29/05/2018</i>
<i>Analysis of financing needs and funding strategies in the water sector</i>	<i>Report published</i>	2018 Q2	<i>Publication postponed to 2019 (in connection with ongoing work on Sustainable finance)</i>
	<i>Seminars in the Member States (four expected)</i>	2018 Q3 and Q4	<i>Seminars postponed to 2019 (linked to publication of above report)</i>
<i>Evaluation of Council Directive 91/271/EEC on Urban Waste Water Treatment - Progress towards expected conclusion in 2019</i>	<i>Stakeholder and Public consultation</i>	2018 Q4	<i>Public consultation closed 19/10/2018</i>

Fitness Check of the Water Framework Directive 2000/60/EC, its daughter Directives, and the Floods Directive 2007/60/EC (PLAN/2017/1661) - Progress towards expected conclusion in 2019	Stakeholder Water Conference and Public consultation completed	2018 Q3	Public consultation launched 17/09/2018. 5 th European Water Conference organised 21/09/2018
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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 4.1a: Effectiveness of application of EU environment legislation Source of data: DG Environment		
Baseline (End 2013)	Target	Latest known results (End 2017)
Infringements (353): -Non-communication cases: 94 -Non-conformity cases: 68 -Bad application cases: 194 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 - For EU Pilots: Effective and uniform implementation of EU environmental legislation via this resolution mechanism	Infringements (300): -Non-communication cases: 78 -Non-conformity cases: 37 -Bad application cases: 201 EU Pilots: 238
Result indicator 4.1b³⁰: Progress made in priority infringement cases		
a. Number of illegal landfills outstanding in the relevant infringement cases b. Number of Natura 2000 sites covered by a breach of Art 4(4) of the Habitats Directive in an ongoing case or Pilot c. Number of zones not yet in compliance in relevant infringement cases on PM ₁₀ and NO₂		
Source of data : DG Environment (Infringement Database)		
These indicators show the progress made by Member States in reaching compliance in relation to three types of cases that are defined as sectoral priorities.		
The baseline and target years are set to cover the current reporting cycle under DG Environment Strategic Plan 2016-2020. Results are monitored on cases that were already open in 2015, new cases, if any, will not be taken into consideration, to avoid the disruption of the performance trend.		
Baseline 2015	Target (2020)	Latest known results 31/12/2018
1106 Number of illegal landfills remaining in the EU (as	Significant reduction in the number of illegal landfills , showing progress in compliance with the legal obligations set	273

³⁰ New indicator developed to better measure the results of enforcement action on the ground

covered in infringement cases)*	out in the sectoral enforcement strategy	
55.3 % Natura 2000 sites covered by an infraction (Pilot or case) of Art 4(4) Habitats Dir	Significant reduction in the number of sites covered by an infraction, showing progress in compliance with the legal obligations set out in the sectoral enforcement strategy	19%
113 Air Quality zones covered by a PM ₁₀ infringement	Significant reduction in the number of zones covered by an infringement, showing progress in compliance with the legal obligations set out in the sectoral enforcement strategy	87
100 Air Quality zones covered by a NO ₂ infringement	Significant reduction in the number of zones covered by an infringement, showing progress in compliance with the legal obligations set out in the sectoral enforcement strategy	85

*One Member State excluded from the indicator because of the different methodology used for reporting, to avoid mixing non-comparable data

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: European Commission, European Structural and Investment Funds Database - <https://cohesiondata.ec.europa.eu/themes/6>

	Baseline	Target 2007-2015 (cumulative)	Target³¹ 2014-2020 (cumulative)
Additional waste sorting and recycling capacity**	n/a	n/a	Planned: 5 296 207 tonnes/year Decided: 1 786 566 Tonnes/year Implemented: 47 745 Tonnes/year
Additional population served by improved water supply*	n/a	n/a	Planned: 12 461 962 Persons Decided: 8 507 437 Persons Implemented: 241 468 Persons
Additional population served by improved wastewater treatment*	n/a	n/a	Planned: 17 058 951 Population equivalent Decided: 14 537 641 Population equivalent Implemented: 302 606 Population equivalent
Total surface area of rehabilitated land**	n/a	n/a	Planned: 11 231 Hectares Decided: 1 294 Hectares Implemented: 48 Hectares
Surface area of habitats supported to attain a better conservation status (Nature and biodiversity**)	n/a	n/a	Planned: 6 688 529 Hectares Decided: 6 997 743 Hectares Implemented: 1 409 669 Hectares
Risk prevention and management. Population benefiting from flood protection measures**	n/a	n/a	Not available

* 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

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) ³²

³¹ Format of reporting updated in line with the information made available through the [online Database](#)

³² The target to maintain the percentage, which indicates the minimum acceptable trend, should be understood as "maintain or increase". Any increases would be part of a positive trend.

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 (2016)
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) <i>No update available</i>
Total: 10.8% Pelagic (e.g. herring): 7.4% Benthic(e.g. prawns.): 11% Demersal (e.g. cod): 49.6% 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 ³³

Main outputs in 2018:			
All new initiatives and REFIT initiatives from the Commission			
Work Programme Specific objective 4			
Output	Indicator	Target date³⁴	Latest known results (situation on 31/12/2018)
<i>Alignment of the Reporting provisions in Environmental legislation – follow-up to the Reporting Fitness check</i>	<i>Adoption of legislative proposal</i>	2018 Q2	<i>Adopted 31/05/2018</i>
<i>Contribution to the reflection paper Towards a Sustainable Europe by 2030 on the follow-up to the United Nations Sustainable Development Goals (SDGs), including on the Paris Agreement on Climate Change</i>	<i>Environmental aspects of the SDGs appropriately integrated in the reflection paper</i>	2018 Q2	<i>Adopted 30/01/19</i>
Main expenditure outputs			
Output	Indicator	Target	

³³ COM(2016)396

³⁴ Throughout the year, DG Environment may need to adapt the delivery date of certain outputs to changing priorities and new unforeseen demands, in the context of resource constraints. Where more specific reasons exist to advance or delay a date, these are described briefly in the tables

LIFE Multiannual Work Programme for 2018-2020, including follow-up measures to the Mid-term evaluation of the Programme (concluded in 2017)	Adoption by Commission Decision	2018 Q1	Adopted 12/02/2018
Further externalisation of the management of the LIFE Programme to EASME	Transfer of LIFE Integrated Projects to EASME	2018 Q4	All Integrated Projects (20) transferred to EASME by end 2018
<u>Relevant projects of the LIFE programme:</u> - Traditional projects - NGOs - Public procurement	<u>Estimated Amount /n° of outputs:</u> - 19 million EUR / 14 - 5 million EUR / 20 - 30.6 million EUR/ 62	2018	<u>Amount /n° of outputs³⁵</u> - 20 million EUR/ 15 projects - 5 million EUR/ 3 - 23 million EUR/ 30
Other important outputs			
Output	Indicator	Target date³⁶	Latest known results (situation on 31/12/2018)
Evaluation of Regulation (EC) No 401/2009 on the European Environment Agency and the European Environment Information and Observation Network (2018/ENV/002)	Conclusion of the evaluation and adoption of Report by the Commission	2018 Q2	Adopted 20/11/2018 (late adoption due to a delay in the delivery of input by external consultant)
Progress in the Evaluation of the 7th Environment Action Programme , for conclusion in 2019 (PLAN/2017/1389)	Public consultation completed	2018 Q2	Public consultation closed 36/07/2018
REFIT evaluation of Directive 2001/42/EC on Strategic Environmental Assessment for conclusion in 2019 (2017/ENV/017)	Public consultation completed	2018 Q2	Public consultation closed 23/07/2018 Stakeholder workshop on 06/12/2018
Transposition of the revised Environmental Impact Assessment Directive – conformity check	Assessment of 28 Member State Reports	2018 Q4	Conformity checks for 15 MSs completed ³⁷

³⁵ Above 100.000 EUR

³⁶ Throughout the year, DG Environment may need to adapt the delivery date of certain outputs to changing priorities and new unforeseen demands, in the context of resource constraints. Where more specific reasons exist to advance or delay a date, these are described briefly in the tables

³⁷ As not all Member States transposed the revised EIA Directive within the transposition deadline, conformity checks for those that notified transposing measures by 2018 Q1 have been undertaken.

Conclusion of the first Environmental Implementation Review (EIR) process and preparatory work on country reports for the second review process	Environmental Implementation Review Dialogues organised with Member States (seven dialogues expected)	2018 Q4	7 stand-alone EIR dialogues (ES, FI, LT, NL, PT, RO, SI) and 7 other EIR related events organised in 2018, on different dates
Adoption of the Environmental Compliance Assurance Action Plan (2015/ENV/066), and creation of the Environmental Compliance Assurance Forum	Action Plan adopted by the Commission	2018 Q1	Adopted 18/01/2018
	Forum created by Commission decision	2018 Q1	Forum created, 18/01/2018 2 high-level meetings organised
Implementation of Environmental Liability Directive (2017-2020 post REFIT work programme)	Adoption of a "common understanding document" and capacity building measures	2018 Q4	The common understanding document was finalised at working level and several capacity building measures took place.
Support for the national authorities, and in particular the courts, for a consistent interpretation and application of EU environmental rules in all sectors	Training provided for national judges	2018 (several actions on different dates)	Five workshops took place under the programme Co-operation with national judges (topics: assessment of impacts, nature protection)
Support for the national authorities in furthering the implementation of EU environmental rules and in attaining in practice the objectives for which these rules were adopted	Peer-to-peer workshops organised	2018 (several actions on different dates)	19 events (workshops, expert missions) were organised involving 630 officials from all Member States

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)		
Source of data: DG Environment		
Baseline (2012-2013)	Target (DG Environment)	Latest known results (2018)
17 cities applied for EGCA in 2012-2013*	Increased number of cities applying for EGCA each year	9 cities applied for EGCA 2021 in 2018 <i>NB: this call for applications covered only one year, while the baseline call covered two years.</i>

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

Main outputs in 2018:			
Main expenditure outputs			
Output	Indicator	Target	Latest known results (as of 31/12/2018)
<u>Relevant projects of the LIFE programme:</u>	<u>Estimated Amount /n° of outputs:</u>	2017	<u>Amount /n° of outputs</u> ³⁸
- Traditional projects	- 19 million EUR / 12		- 19 million EUR/ 13
- NGOs	- 4 million EUR / 20		- 4 million EUR/ 10
- Public procurement	- 30.6 million EUR/62		- 22 million EUR/29
Other important outputs Specific objective 5			
Output	Indicator	Target	
European Green Capital Award	<i>Awarded</i>	2018 Q2	<i>Awarded to Oslo for 2019</i>
European Green Leaf Award	<i>Awarded</i>	2018 Q2	<i>Awarded to two towns (in Spain and Netherlands)</i>
Network of European Green Capitals allowing better sharing of practice among short listed and winning cities.	<i>Pilot Project launched</i>	2018 Q2	<i>First thematic workshop held</i>
Full deployment of the self-assessment and benchmarking IT tool for cities on environmental indicators	<i>IT tool available to cities in all EU languages</i>	2018 Q2	<i>Tool deployed and available in all languages.</i>
Green Week with the theme "Greener cities for a greener future"	<i>Organisation of the event</i>	2018 Q2	<i>Event organised 13-17/05/2018</i>

³⁸ Above 100.000 EUR

			(see results reported under point 2.2.4 of this report on External Communication activities)
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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

This will contribute to the successful implementation of the United Nations 2030 Agenda 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 (2018)
Agenda 2030 and SDGs adopted. A High Level Political Forum (HLPF) on sustainable development established to oversee its implementation.	Maintain or increase the level of policy commitments on green economy / resource efficiency / circular economy at the multilateral level. Contribute to the successful implementation of the SDGs.	The 2017 G7 Environment Ministers' Meeting adopted the Five-Year Bologna Roadmap as a "living" document to prioritise actions that advance life cycle based materials management, resource efficiency, and the 3Rs, including in the supply chain. The launch of the G20 Resource Efficiency Dialogue in July 2017 opens up new opportunities for international cooperation to promote a global transition towards a resource-efficient, low-carbon and circular economy. Global SDG indicators adopted by the UN with annual UN Secretary-General's progress reports using this indicator set. EU set of SDG indicators and regular monitoring progress report published by Eurostat since 2017. Annual assessment of progress at the UN High Level Political Forum reviewing a set of SDGs every year and agreeing Ministerial Declarations to drive implementation.

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 (2018)
EU signatory or party to 48 MEAs	The EU joining Conventions to which it is not yet a party	There are currently 52 MEAs to which the EU is a party, the latest being 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.

Source of data: DG Environment

Baseline (2012)	Target	Latest known results (2018)
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. 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	<p>Transposition and implementation of EU environment legislation by candidate and potential candidate countries.</p> <p>Progress towards the adoption of EU standards and norms for environmental protection by countries in the neighbourhood.</p>	<p><i>Negotiations with Montenegro on Chapter-27 Environment opened in December 2018. Serbia submitted its Negotiation Position in 2018 (first and second draft) in view of opening of accession negotiations for the chapter.</i></p> <p><i>Bosnia and Herzegovina submitted answers to the Questionnaire on the status of environmental legislation and institutions.</i></p> <p><i>For Turkey, horizontal legislation, water, air quality and nature protection areas still need to be addressed.</i></p> <p><i>On a regional basis, an Eastern Partnership Ministerial meeting</i></p>

<p>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.</p>		<p><i>confirmed environmental priorities in the region.</i></p> <p><i>On country level, implementation of the Association Agreements with Ukraine, Moldova and Georgia are progressing, in particular in some areas like environmental assessments, waste management and water management.</i></p> <p><i>For the Southern Neighbourhood, regional environmental action was addressed in the Union of the Mediterranean on monitoring, water and environmental infrastructure projects, and regional action on Sustainable Consumption and Production under the SWITCH Med programme. At national level, bilateral cooperation was pursued in particular with Algeria, Egypt, Tunisia and Jordan.</i></p>
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Result indicator 6.4: Environmental provisions introduced in bilateral agreements between the EU and third countries and regions

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.

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.

Source of data: DG Environment

Baseline (2013)	Target	Latest known results (2018)
<i>Ensure a strong environment component in the PCAs (Partnership and Co-operation Agreements), FTAs (Free Trade Agreements) and EDF/DCI</i>	<i>Environment provisions appropriately reflected and implemented in the</i>	<i>DCFTAs (Deep and Comprehensive Free Trade Area) are part of Association Agreements for Ukraine, Moldova and Georgia, and are currently</i>

<p>(European Development Fund/ Development Cooperation Instrument) Programming plans (MIPs) agreed with third countries and regions.</p>	<p>PCAs, FTAs and MIPS and Annual Action Plans.</p>	<p>negotiated with Morocco and Tunisia. FTA negotiations with Singapore, Vietnam and Japan have been finalised with the TSD Chapters in place. Implementation of the TSD provisions, including through the TSD Committees and with the help of the Domestic Advisory Groups, continued under the FTAs with Canada and Peru, Colombia and Ecuador. The Working Group on Environment and climate change with Indonesia held its 2nd meeting in March 2018. In March 2018, the Partnership and Cooperation Agreement (PCA) between the EU and the Philippines entered into force. The EU Circular economy and plastic strategy were addressed during the 6th EU-Korea Committee on Trade and Sustainable Development which took place on 13 April 2018 in Seoul. The 2nd meeting of the EU-SA Forum on Environment, Climate Change, Sustainable Development and Water took place in November 2018 and green economy has been included in the Jobs and Growth Compact for South Africa.</p>
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Result indicator 6.5: Number of significant timber exporting countries with which EU has signed agreement to prevent illegal logging (Voluntary Partnership Agreements - VPA)

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.

Source of data: DG Environment

Baseline (2012)	Target	Latest known results (2018)
VPAs ratified to date: 5	Increased number of	VPAs ratified to date: 6

VPAs concluded but pending ratification: 1 VPAs under negotiation: 9 Significant timber exporting countries (globally): 20	ratified VPAs	VPAs negotiations concluded but pending ratification : 3 VPAs under negotiation: 6 Significant timber exporting countries (globally): 20
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Main outputs in 2018:			
Main expenditure outputs			
Output	Indicator	Target date	Latest known results (situation on 31/12/2018)
Relevant projects under the GPGC programme (cross sub delegation in support of International Environmental Governance)	- EUR 11.53 million	2018	- <i>EUR 12.2 million to improve international environmental governance through targeted support to multilateral environmental agreements and processes adopted by Commission implementing decision C(2018) 8736</i>
All new initiatives and REFIT initiatives from the Commission			
Work Programme Specific objective 6			
Output	Indicator	Target	
<i>The EU's role in accelerating the transition towards a global Circular Economy</i>	<i>Staff Working Document delivered</i>	<i>2018 Q2</i>	<i>Postponed to allow re-examination of the choice of instrument</i>
<i>EU participation in the UN High Level Political Forum (HLPF) on the 2030 Agenda and Sustainable Development Goals</i>	<i>Relevant EU contribution on Environmental goals</i>	<i>2018 Q3 (July)</i>	<i>Two Commissioners represented the EU. EU flagship side-event on circular-economy organised. Ministerial Declaration adopted.</i>

<p>Promotion of Circular Economy and resource efficiency policies in third countries</p>	<p>Organisation of Circular Economy missions (3-4 missions foreseen)</p>	<p>2018 Q4</p>	<p>In July, a Memorandum of Understanding on Circular Economy was signed with China's National Development and Reform Commission. 3 Circular Economy Missions and two Workshops were organised in third countries.</p>
<p>High-level Environment dialogues with key EU trade and strategic partners on environmental issues</p>	<p>Number of dialogues</p>	<p>2018 Q4</p>	<p>5 dialogues organised</p>
<p>Enhanced integration of environmental considerations into trade policy</p>	<p>Environment covered in trade agreements including during implementation</p>	<p>2018 Q4 (and beyond)</p>	<p>Environment is covered under the TSD Chapters of the new EU FTAs with Japan and Mexico. The text of an FTA with Mexico contains specific reference to circular economy. DG ENV supports trade-related projects, incl a study on the impact on trade liberalisation on bio-diversity and an OECD project on the links between international trade and the transition to a circular economy</p>

Supporting priority actions and new projects on environment through the Partnership and the European Neighbourhood funding instruments	Number of environment related projects launched	2018 Q4 (and beyond)	HL Ministerial Eastern Partnership meeting convened. 2018 package of PI projects contained several projects with environment either as a main focus or secondary focus of actions.
Progress in negotiations on environment chapter in accession negotiations with Serbia/Montenegro	Negotiations open	2018 Q4 (and beyond)	ENV chapter negotiations with Montenegro were opened on 10/12/2018. Second draft Negotiating position from Serbia received in December 2018.
Commission Delegated Regulation amending the list of timber and timber products set out in the Annex to the EU Timber Regulation (2017/ENV/010)	Adoption by the Commission	2018 Q3	Postponed, not for adoption under this Commission
Strengthened implementation and enforcement of the EU Timber Regulation and the Forest Law Enforcement, Governance and Trade (FLEGT)	Biennial Report on the implementation of the EU Timber Regulation	2018 Q1	Adopted 05/10/2018 (NB: This report was announced for Q1 by mistake. It could not be finalised before the adoption of the below synthesis report, and thus was adopted as scheduled)
	Adoption of the FLEGT Annual Synthesis Report by the Commission	2018 Q4	Adopted 07/06/2018 (this was announce for Q4 by mistake, it should have been announced for Q2 and was adopted as scheduled)
Signature and ratification of the Voluntary Partnership Agreement (VPA) between the EU and Vietnam on FLEGT.	Adoption of Decision by Council and signature of the agreement	2018 Q2	Adopted 03/07/2018

Amendment of implementing rules under Council Regulation 338/97 on the protection of species of wild fauna and flora (PLAN/2016/422)	Adoption of Implementing Regulations	2018 Q2	Postponed for adoption in 2019 Q1 (Delay due to prioritisation of work linked to the preparations for the forthcoming Conference of the Parties)
Revision of the annexes to the CITES Regulation to include new species in the lists of wild fauna and flora (PLAN/2017/1009)	Adoption of the Commission Regulation	2018 Q4	Postponed to 2019 Q3 (the number of changes to be made in the annexes were less than expected in 2018. It was thus decided to postpone the revision pending further changes to be decided at the forthcoming Conference of the Parties in 2019)
EU representation in international forest and wildlife fora - United Nations Forum on Forests (UNFF), Committee on Forestry under the Food and Agriculture Organisation (FAO-COFO), International Tropical Timber Organization (ITTO)	EU representation in the relevant Standing Committees	2018 May / July / November	EU represented at UNFF in May, FAO-COFO in July, ITTO in November
Progress implementing the EU Action Plan against Wildlife Trafficking and the EU wildlife trade Regulation	Adoption of implementation report by the Commission	2018 Q3	Adopted 24/10/2018
	Organisation of a stakeholder conference	2018 Q3	Cancelled (change of approach)
	Adoption of guidance document on rhino horns	2018 Q4	Postponed to 2019 (Consensus was not reached with Member States on the content of the document. Adoption postponed to allow for further discussions)
Establishment of the EU position in the future meetings of the International Whaling Commission and participation in its 67 th meeting on behalf of the EU	Adoption of the EU position by the Council	2018 Q1	Adopted 18/12/2017
	Representation of the EU in the 67 th meeting	2018 Q3	EU represented, outcome in line with EU position

<p>Implementation of the EU Regulation (EU) No 511/2014 on Access and Benefit Sharing (ABS), including sectorial guidance documents for users of genetic resources, and a Report under article 20 on monitoring compliance measures for users under the Nagoya protocol.</p>	<p>Publication of sectorial guidance</p>	<p>2018 Q2</p>	<p>Postponed to 2019 (some critical issues are still subject to ongoing discussion with MS)</p>
	<p>Organisation of ABS stakeholders consultation forum</p>	<p>2018 Q4</p>	<p>Forum organised 11/12/2018</p>
	<p>Adoption of compliance report by the Commission</p>	<p>2018 Q4</p>	<p>Adoption postponed to 2019 Q1 (Some Member States were late in sending their National Reports thus also delaying the preparation of the report at EU level)</p>
<p>Participation of the EU at the Conference of the Parties – Third Meeting of the Parties (COP-MOP3) of the Nagoya Protocol on ABS</p>	<p>Outcome of COP-MOP3 in line with EU position (as established by the Council)</p>	<p>2018 Q4</p>	<p>Outcome in line with EU position</p>
<p>Participation of the EU at the 14th Conference of the Parties (COP14) to the Convention on Biological Diversity</p>	<p>Outcome of COP14 in line with EU position (as established by the Council)</p>	<p>2018 Q4</p>	<p>Outcome in line with EU position</p>
<p>Participation of the EU at the 7th meeting of the parties (MOP7) of the Agreement on the Conservation of African-Eurasian Migratory Waterbirds</p>	<p>Outcome of MOP7 in line with EU position (as established by the Council)</p>	<p>2018 Q4</p>	<p>Outcome in line with EU position</p>
<p>Representation of the EU at the Second Conference of the Parties (COP) of the Minamata Convention on Mercury</p>	<p>Outcome of COP 2 in line with EU position (as established by the Council)</p>	<p>2018 Q4</p>	<p>Outcome in line with EU position</p>
<p>Representation of the EU at the Second meeting on the Sound Management of Chemicals and Waste Beyond 2020</p>	<p>Outcome of the 2nd meeting in line with EU position (as established by the Council)</p>	<p>2018 Q1</p>	<p>Outcome in line with EU position</p>

<i>Representation of the EU at the 3rd Open Ended Working Group meeting under the Strategic Approach to International Chemicals Management process</i>	<i>Outcome of the 3rd meeting in line with EU position (as established by the Council)</i>	<i>2018 Q4</i>	<i>Outcome in line with EU position</i>
<i>Promoting marine environment internationally, in particular in Regional Seas Conventions</i>	<i>EU representation at the decision-making governance bodies</i>	<i>2018 Q4</i>	<i>EU represented at all governance levels including Heads of Delegation, Conference of Parties, as well as technical meetings on different dates throughout the year</i>
<i>Organisation of the Ministerial Meeting of the Baltic Marine Environment Protection Commission (HELCOM)</i>	<i>Organization of the meeting and adoption of the statement</i>	<i>2018 Q4</i>	<i>Meeting organised under EU chairmanship, statement adopted</i>