



# Annual Activity Report 2021

## Annexes

DG Maritime Affairs and Fisheries

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## **ANNEX 1: Statement of the Director in charge of Risk Management and Internal Control<sup>(1)</sup>**

*“I declare that in accordance with the Commission’s communication on the internal control framework <sup>(2)</sup>, 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.”*

*22 April 2022*

*(E-Signed)*

*Dora CORREIA  
Director*

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<sup>(1)</sup> This statement is based on the regular assessment of programme performance (see section 1 page 19 of the AAR) and on the systematic analysis of all available evidence for the effectiveness of risk management, control and governance processes (sources are listed in section 2.1 of the AAR).

<sup>(2)</sup> C(2017)2373 of 19.04.2017.

## ANNEX 2: Performance tables

This annex includes under each specific objective the state of play at the end of December 2021 of the most important outputs that were planned for 2021.

| <b>General objective 1: A European Green Deal</b>   |                                    |                         |  |
|---|------------------------------------|-------------------------|--|
| <p><b>Impact and result indicator:</b> Stocks fished at maximum sustainable yield (MSY) levels</p> <p><b>Explanation:</b> This indicator measures the potential for yield (fish catches) derived from the sustainable exploitation of marine biological resources. The number of stocks fished at maximum sustainable yield (MSY) levels are given for the North-East Atlantic and adjacent waters, and the Mediterranean and the Black Sea. Fishing at MSY means fishing at a rate such that the average long-term catches are the highest that the stock can provide over the long-term and that sustainability is guaranteed. This ensures higher and more stable revenue for fishers. This indicator is a key element in the Common Fisheries Policy<sup>(3)</sup>. The fishing pressure indicator is equal to 1 when exploitation level is at Fmsy.</p> <p><b>Source of the data:</b> Scientific, Technical and Economic Committee for Fisheries report 'Monitoring the performance of the Common Fisheries Policy' and assessments in the Black Sea and in the Mediterranean Sea; Reports from General Fisheries Commission for the Mediterranean Working groups on stock assessment of demersal species and small-pelagic species; EU Sustainable Development Goal indicator; Eurostat (Eurostat online data code: <a href="#">sdg_14_21</a>, <a href="#">sdg_14_30</a>)</p> |                                    |                         |  |
| <b>Baseline</b><br>(2013)   | <b>Interim Milestone</b><br>(2022) | <b>Target</b><br>(2024) | <b>Latest known value</b><br>(2020)  |
| Median fishing pressure in: <ul style="list-style-type: none"> <li>• North-East Atlantic: 1.08</li> <li>• Mediterranean Sea and Black Sea: 2.5</li> </ul> Source: EUROSTAT  | Decrease                           | Decrease                | Median fishing pressure in: <ul style="list-style-type: none"> <li>• North-East Atlantic: the F/Fmsy shows an overall downward trend continues. In 2020, for the first time, the value has fallen below 1 (0.87)<br/>Source: <a href="#">STECF-Adhoc-22-01</a></li> <li>• Mediterranean Sea and Black Sea: since 2015, the fishing mortality has been constantly decreasing and for the first time in 2020, the overall F/Fmsy is below 2 (1.9) which is the lowest value on record since 2003.<br/>Source: <a href="#">STECF-Adhoc-22-01</a></li> </ul> |

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

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

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

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

**Main outputs in 2021:**

**New policy initiatives**

| Output  | Indicator                  | Target         | Latest known results<br>(situation on 31/12/2021)                |
|---|----------------------------|----------------|--|
| Communication from the Commission to the European Parliament and the Council<br>"Towards more sustainable fishing in the EU:<br><b>state of play and orientations for 2022</b> "<br>(PLAN/2020/9351)  | Adoption by the Commission | Q2 2021        | Adopted: COM(2021)279 final and SWD(2021)122 final of 09/06/2021 |
| Communication from the Commission to the Council and the European Parliament on the <b>action plan</b> to conserve fisheries resources and protect marine ecosystems<br>(PLAN/2020/9887)  | Adoption by the Commission | Q2 2021        | Moved to Q2 2022   |
| Proposals for Council Regulations fixing for 2022 the <b>fishing opportunities</b> in:  | Adoption by the Commission |                |  |
| - the Baltic Sea (PLAN/2020/9374)   |                            | August 2021    | Adopted: COM(2021)491 final of 26/08/2021                        |
| - the Mediterranean and Black Seas (PLAN/2020/9724)   |                            | August 2021    | Adopted: COM(2021)548 final of 17/09/2021                        |
| - Union waters and, for Union fishing vessels, in certain non-Union waters (PLAN/2020/9402)   |                            | October 2021   | Adopted: COM(2021)661 final of 03/11/2021                        |
| Proposals for Council Regulations <b>amending</b> Regulation (EU) 2021/xxx as regards certain <b>fishing opportunities</b> :  | Adoption by the Commission |                |  |
| - 1st amendment (PLAN/2020/9516)  |                            | March 2021     | Adopted: COM(2021)31 final of 25/01/2021                         |
| - 2nd amendment (PLAN/2020/9518)  |                            | July 2021      | Adopted: COM(2021)111 final of 10/03/2021                        |
| - 3rd amendment (PLAN/2020/9520)  |                            | September 2021 | Adopted: COM(2021)280 final of 02/06/2021                        |
| - 4th amendment (PLAN/2020/9521)  |                            | Q4 2021        | Cancelled on 31/01/2022  |
| Proposals for Council Regulations amending Regulation (EU) 2021/90 of 28 January 2021 fixing for 2021 the fishing opportunities for certain fish stocks and groups of fish stocks applicable in the <b>Mediterranean and Black Seas</b> : 1st amendment (PLAN/2021/11720) | Adoption by the Commission | Q4 2021        | Adopted: COM(2021)545 final of 10/09/2021                        |
| Commission Delegated Regulations establishing <b>discard plans</b> for:   | Adoption by the Commission |                |  |

| <b>Output</b>  | <b>Indicator</b>           | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)                       |
|--|----------------------------|---------------|--|
| - demersal and pelagic species in the North Sea for 2021-2023 (PLAN/2020/9600)   |                            | Q3 2021       | Adopted: C(2021)6089<br>final of 23/08/2021                                    |
| - demersal and pelagic species in the Western Waters for 2021-2023 (PLAN/2020/9601)  |                            | Q3 2021       | Adopted: C(2021)6160<br>final of 25/08/2021                                    |
| - certain demersal fisheries in the western Mediterranean Sea for 2022-2024 (PLAN/2020/10022)  |                            | Q3 2021       | Adopted: C(2021)6175<br>final of 25/08/2021                                    |
| - for demersal fisheries in the Adriatic and south-eastern Mediterranean Sea (PLAN/2020/10021)   |                            | new           | Adopted: C(2021)6163<br>final of 25/08/2021                                    |
| - turbot fisheries in the Black Sea (PLAN/2021/11072)  |                            | new           | Adopted: C(2021)6165<br>final of 25/08/2021                                    |
| Commission Delegated Regulation supplementing Regulation (EU) 2016/1139 concerning the specifications for the landing obligation as regards salmon in the Baltic Sea for the period 2021-2023 (PLAN/2020/6884)   | Adoption by the Commission | new           | Adopted: C(2021)4330<br>final of 22/06/2021                                    |
| Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy (Extension of the access to waters regime) (PLAN/2020/7512)   | Adoption by the Commission | Q2 2021       | Adopted: COM(2021)356<br>final of 05/07/2021                                   |
| <b>Deep-sea fishing:</b>   |                            |               |  |
| Commission Implementing Regulation establishing the deep-sea fishing footprint in EU waters, including the establishment of a list of areas where Vulnerable Marine Ecosystems are known to occur or are likely to occur (PLAN/2018/2448)                                    | Adoption by the Commission | Q1 2021       | Moved to Q3 2022   |
| Specific conditions for fishing for deep-sea stocks in the north-east Atlantic and provisions for fishing in international waters of the north-east Atlantic:<br>- Commission Delegated Regulation (PLAN/2018/4411)<br>- Commission Implementing Regulation (PLAN/2018/4409) | Adoption by the Commission | Q1 2021       | - PLAN/2018/4411:<br>moved to Q1 2023<br>- PLAN/2018/4409:<br>moved to Q2 2023 |
| Report on the implementation of the <b>Technical Measures</b> Regulation (Article 31 of Regulation (EU) 2019/1241) (PLAN/2020/9335)  | Adoption by the Commission | Q2 2021       | Adopted: COM(2021)583<br>final and SWD(2021)268<br>final of 23/09/2021         |

| <b>Output</b>  | <b>Indicator</b>           | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)   |
|--|----------------------------|---------------|--|
| Commission Implementing Regulation laying down the detail rules and the specifications provided by Article 24 of Regulation (EU) No 2019/1241 of the European Parliament and of the Council of 20 June 2019 on the conservation of fisheries resources and the protection of marine ecosystems through technical measures (PLAN/2020/8437) | Adoption by the Commission | Q2 2021       | Moved to Q4 2022   |
| Commission Delegated Regulation establishing technical measures for the South-Western Waters (PLAN/2020/7644)  | Adoption by the Commission | Q3 2021       | Cancelled on 21/02/2022  |
| Commission Delegated Regulation amending Regulation (EU) 2019/1241 of the European Parliament and of the Council as regards technical measures for certain demersal and pelagic fisheries in the Celtic Sea, the Irish Sea and the West of Scotland (North Western Waters) (PLAN/2020/7642)  | Adoption by the Commission | new           | Adopted: C(2021)6042 final of 23/08/2021   |
| Commission Delegated Regulation amending Regulation (EU) 2019/1241 of the European Parliament and of the Council as regards certain technical measures on mesh sizes and the overall maximum length for certain beam trawls in the North Sea   | Adoption by the Commission | new           | Adopted: C(2021)8576 final of 02/12/2021   |
| Commission Delegated Regulations amending <b>fisheries conservation</b> measures in the North Sea (PLAN/2018/4360, PLAN/2018/4363, PLAN/2018/4366)   | Adoption by the Commission | Q1 2021       | - PLAN/2018/4360: cancelled on 30/03/2022<br>- PLAN/2018/4363: cancelled on 04/08/2021<br>- PLAN/2018/4366 adopted: C(2022)645 of 09/02/2022 |
| Commission Delegated Regulation to manage fisheries in the Dogger Bank, Cleaver Bank, Frisian Front, Central Oyster Ground Natura 2000 sites (PLAN/2020/7539)  | Adoption by the Commission | Q1 2021       | Moved to Q3 2022   |
| Commission Implementing Regulation - emergency measure to protect Harbour porpoise in the Baltic Sea (PLAN/2020/9412)  | Adoption by the Commission | January 2021  | Cancelled on 01/02/2022  |

### Evaluations and fitness checks

| <b>Output</b>  | <b>Indicator</b>                          | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)           |
|--|---|---------------|--|
| Evaluation of access to deep-sea fishing in the north-east Atlantic (PLAN/2019/5337) | Publication of the Staff Working Document | Q1 2021       | Delivered: SWD(2021)110 final and SWD(2021)111 final of 12/05/2021 |

| <b>External communication actions</b>  |   |               |   |
|--|---|---------------|---|
| <b>Output</b>  | <b>Indicator</b>  | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)  |
| Campaign promoting sustainable seasonal fish species among consumers   | Number of impressions                                     | 10,000,000    | 11,551,869 (all platforms)<br>Link: <a href="https://taste-the-ocean.europa.eu">Taste The Ocean (europa.eu)</a> |
| Seminar for journalists on the Common Fisheries Policy   | Number of journalists participating (physical and online) | 15            | 8 journalists   |
| <b>Other important outputs</b>   |   |               |   |
| <b>Output</b>  | <b>Indicator</b>  | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)  |
| Commission Implementing Regulation adding to the 2021 fishing quotas certain quantities withheld in the year 2020 pursuant to Article 4(2) of Council Regulation (EC) No 847/96 (PLAN/2020/9488) | Adoption by the Commission                                | July 2021     | Adopted: C(2021)6767 of 23/09/2021  |



## General objective 1: A European Green Deal

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

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

**Result indicator:** Profitability of the EU fishing fleet

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

**Source of the data:** Data Collection Framework data obtained from the Annual Economic Report on the EU Fishing Fleet (STECF)<sup>(4)</sup>

| Baseline<br>(2017, latest known results)<br>Source: 2019 Annual Economic Report on the EU Fishing Fleet (STECF 19-06), p. 16 <sup>(5)</sup> | Interim Milestone<br>(2021)                              | Target<br>(2024)  | Latest known results<br>(2019)<br>Source: <a href="#">2021 Annual Economic Report on the EU Fishing Fleet (STECF 21-08)</a> , p. 13 <sup>(6)</sup> |
|---|--|---|--|
| Net profit margin of the EU fishing fleet: 16.9%  | Increase of 7% in net profit margin compared to baseline | Increase of 15% in net profit margin compared to baseline | 8.8%<br>This is a decrease: net profit of almost EUR 0.6 billion, down 26% from 2018.<br>Data excl. UK.  |

### Main outputs in 2021:

#### Other important outputs

| Output  | Indicator                         | Target        | Latest known results<br>(situation on 31/12/2021)                                 |
|---|-----------------------------------|---------------|---|
| 2021 Report on the balance between fleet capacity and fishing opportunities (STECF) | Publication of the report         | December 2021 | <a href="#">Report STECF 21-16 - Balance capacity</a> , published on 17/12/2021   |
| 2021 Annual Economic Report on the EU fishing fleet (STECF)                         | Publication of the report         | November 2021 | <a href="#">2021 Annual Economic Report on the EU Fishing Fleet (STECF 21-08)</a> |
| 2021 Report on Social data in the EU fisheries sector (STECF)                       | Publication of the report         | December 2021 | Moved to 2022: STECF EWG planned for second half of 2022.                         |
| EU Fleet Portal on Europa web site <sup>(7)</sup>                                   | Further development of the portal | December 2021 | Development of the portal completed   |

<sup>(4)</sup> <https://stecf.jrc.ec.europa.eu/reports/economic>

<sup>(5)</sup> [STECF 19-06 - AER - 2019.pdf - Economic and Social Analyses - European Commission \(europa.eu\)](#)

<sup>(6)</sup> [file:///C:/Users/neromli/Downloads/STECF%2021-08%20-%20AER%202021%20\(1\).pdf](file:///C:/Users/neromli/Downloads/STECF%2021-08%20-%20AER%202021%20(1).pdf)

<sup>(7)</sup> [Fleet Register \(europa.eu\)](#)

## General objective 1: A European Green Deal

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

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

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

**Explanation:** This indicator measures the volume and the value of EU aquaculture production. It provides an indication of the economic performance of the sector<sup>(8)</sup>.

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

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

| Baseline<br>(data 2016, latest known results)<br>Source: Economic Report of the EU aquaculture sector (STECF-18-19) <sup>(9)</sup> | Interim Milestone                                      |                     | Target<br>(2022)                                       | Latest known results<br>(data 2018)<br>Source: <a href="#">STECF - The EU Aquaculture Sector – Economic report 2020 (STECF-20-12)</a> <sup>(10)</sup> |
|--|--|---------------------|--|---|
|  | (2018)   | (2020)              |  |   |
| Sales volume:<br>1.42 million tonnes<br>(excl. UK : 1.225 million tonnes)  | 1.50 million tonnes<br>(excl. UK : 1.2 million tonnes) | 1.55 million tonnes | 1.60 million tonnes<br>(excl. UK: 1.38 million tonnes) | 1.2 million tonnes<br>(data excl. UK)   |
| Sales value:<br>€4.89 billion<br>(excl. UK: €3.867 billion)  | €5.20 billion<br>(excl. UK: €4.1 billion)              | €5.40 billion       | €5.60 billion<br>(excl. UK: €4.43 billion)             | €4.1 billion<br>(data excl. UK)   |

<sup>(8)</sup> Increases in volume and value will contribute to the objectives of the Common Fisheries Policy (by reducing pressure on wild stocks) and to the development of a sustainable Blue Economy (by securing jobs and sustainable economic development in coastal and rural areas). Moreover, aquaculture production is an important contributor to the Farm to Fork Strategy. This indicator is a segment of one of the common indicators in the EMFF operational programmes of the Member States relating to the overall aquaculture production.

<sup>(9)</sup> <https://stecf.jrc.ec.europa.eu/reports/economic>  
Yearly intervals reported every two years (ESTAT, Data Collection Framework Regulation and STECF Report).

<sup>(10)</sup> [Economic and Social Analyses - European Commission \(europa.eu\)](#)

**Result indicator:** Volume of organic aquaculture production in the EU

**Explanation:** This indicator measures the volume and the value of EU organic aquaculture production, which is subject to specific requirements in terms of environmental performance and animal health and welfare. It provides an indication of the economic performance of this type of aquaculture and the overall diversification and conversion of the sector towards increased environmental performance<sup>(11)</sup>.

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

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

| Baseline<br>(data 2015, latest known results)<br>Source: EUMOFA EU organic aquaculture report (May 2017) <sup>(12)</sup> | Interim Milestone |               | Target<br>(2022) | Latest known results<br>(2019, latest data)<br>Source: <a href="#">The EU Fish Market, 2021 edition (EUMOFA), p. 56</a> <sup>(13)</sup> |
|--|-------------------|---------------|------------------|---|
|  | (2018)            | (2020)        |                  |   |
| 50,000 tonnes (volume)<br>(value not available)  | 60,000 tonnes     | 70,000 tonnes | 90,000 tonnes    | over 85,000 tonnes<br>(live weight, data incl. UK)<br>(data 2018: 69,000 tonnes of live weight.<br>Source: The EU Fish Market 2020)     |

<sup>(11)</sup> Increases in volume and value will contribute to the objectives of the Common Fisheries Policy (by reducing pressure on wild stocks) and to the development of a sustainable Blue Economy (by securing jobs and sustainable economic development in coastal and rural areas). Moreover, the significant increase of organic aquaculture production is an objective of the Farm to Fork Strategy. The promotion of this type of aquaculture production is expected to be part of the revised Commission Strategic Guidelines currently under discussion.

<sup>(12)</sup> <https://www.eumofa.eu/documents/20178/84590/Study+report+organic+aquaculture.pdf>

<sup>(13)</sup> [The EU Fish Market, 2021 edition](#) (EUMOFA), p. 56 (data on EU organic aquaculture). The main source of data for EU aquaculture production is EUROSTAT. Data were integrated using FAO, FEAP and national sources for several Member States.

The UK is considered part of the EU till 2019 and its data until that year are included at EU level.

**Result indicator:** Profitability of aquaculture production in the EU

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

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

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

| <b>Baseline</b><br>(data 2016, latest known results)<br>Source: Economic Report of the EU aquaculture sector (STECF-18-19) | <b>Interim Milestone</b><br>(2020)       | <b>Target</b><br>(2022)                       | <b>Latest known results</b><br>(data 2018)<br>Source: <a href="#">STECF - The EU Aquaculture Sector – Economic report 2020 (STECF-20-12)</a> <sup>(14)</sup> |
|--|--|---|--|
| €767 million EBIT (Earnings Before Interest and Taxes or Operating Profit)<br>(data excl. UK: €640,2 million EBIT)         | €700 million<br>(COVID-19 crisis impact) | €920 million<br>(data excl. UK: €768 million) | €666 million<br>(data excl. UK)  |

### Result indicators on aquaculture:

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

### Main outputs in 2021:

#### New policy initiatives

| <b>Output</b>  | <b>Indicator</b>           | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)         |
|--|----------------------------|---------------|--|
| Commission Communication on the revision of the Strategic guidelines for a more sustainable and competitive EU aquaculture for the period 2021 to 2030 (PLAN/2019/5572)  | Adoption by the Commission | February 2021 | Adopted: COM(2021)236 final and SWD(2021)102 final of 12/05/2021 |
| Proposal for a Regulation of the European Parliament and of the Council on a review of the marketing standards framework for seafood products (PLAN/2019/5780)   | Adoption by the Commission | Q2 2021       | Moved to end 2022 or beginning of 2023                           |
| Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - Towards a strong and sustainable EU Algae sector (PLAN/2020/7855) | Adoption by the Commission | Q4 2021       | Moved to Q4 2022   |

<sup>(14)</sup> <https://stecf.jrc.ec.europa.eu/reports/economic>

| <b>Public consultations</b>   |   |   |   |
|---|---|---|---|
| <b>Output</b>   | <b>Indicator</b>                                    | <b>Target</b>   | <b>Latest known results</b><br>(situation on 31/12/2021)  |
| See 'New policy initiatives': Proposal on a review of the marketing standards for seafood products                              | Public consultation on Have your say                | Public consultation from 17/11/2020 to 23/02/2021 <sup>(15)</sup> | Feedback summary report published on Have your say <sup>(16)</sup>                                  |
| See 'New policy initiatives': Commission Communication - Towards a strong and sustainable EU Algae sector                       | Public consultation on Have your say                | Q1 2021   | Public consultation from 21/12/2020 to 18/01/2021 and from 19/05/2021 to 11/08/2021 <sup>(17)</sup> |
| <b>External communication actions</b>   |   |   |   |
| <b>Output</b>   | <b>Indicator</b>                                    | <b>Target</b>   | <b>Latest known results</b><br>(situation on 31/12/2021)  |
| Stakeholder event on the revised Strategic Guidelines for EU Aquaculture  | Number of attendees (online plus physical presence) | 1000  | 1072 <sup>(18)</sup>  |
| Awareness raising campaign on revised Strategic Guidelines for EU Aquaculture in partnership with Member State and stakeholders | Number of impressions                               | 10 million impressions  | Campaign postponed to Q4 2022 (due to a technical delay of the related stakeholder website)         |
| <b>Other important outputs</b>  |   |   |   |
| <b>Output</b>   | <b>Indicator</b>                                    | <b>Target</b>   | <b>Latest known results</b><br>(situation on 31/12/2021)  |
| Impact assessment on the Proposal for a review of the marketing standards framework for seafood products (PLAN/2019/5780)       | Impact assessment published                         | Publication together with Commission adoption of the proposal     | Final impact assessment report moved to 2022  |
| Impact assessment on Commission Communication - Towards a strong and sustainable EU Algae sector (PLAN/2020/7855)               | Impact assessment published                         | Publication together with Commission adoption of the proposal     | - Launch of study: February 2021;<br>- Impact assessment cancelled on 06/04/2022                    |
| 2021 EU Fish Market report  | Report published                                    | December 2021   | Published: <a href="#">The EU Fish Market 2021 (EUMOFA)</a> <sup>(19)</sup>                         |

<sup>(15)</sup> <https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12262-Review-of-the-marketing-standards-framework-for-fishery-and-aquaculture-products>

<sup>(16)</sup> [https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12262-Review-of-the-marketing-standards-framework-for-fishery-and-aquaculture-products/public-consultation\\_en](https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12262-Review-of-the-marketing-standards-framework-for-fishery-and-aquaculture-products/public-consultation_en)

<sup>(17)</sup> [Blue bioeconomy – towards a strong and sustainable EU algae sector \(europa.eu\)](#)

<sup>(18)</sup> [Blue farming in the European Green Deal: a vision for sustainable aquaculture production and consumption in the European Union \(europa.eu\)](#)

<sup>(19)</sup> [EUMOFA - European Market Observatory for Fisheries and Aquaculture](#)

| Output   | Indicator                | Target  | Latest known results<br>(situation on 31/12/2021) |
|--|--------------------------|---------|---|
| Digital maps of potential for algae and shellfish production taking into account nutrient availability | Delivery of digital maps | Q4 2021 | Moved to Q3 2022<br>(study has been delayed)      |
| Report on greenhouse gas implications of expansion of algae cultivation                                | Publication of maps      | Q4 2021 | Moved to Q3 2022<br>(study has been delayed)      |

## General objective 1: A European Green Deal

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

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

**Result indicator:** Effectiveness of Member States' fisheries control systems measured by the number of control action plans implemented within the deadline set<sup>(20)</sup>

**Explanation:** When the Commission identifies shortcomings in the fisheries control system of a Member State by means of verifications, autonomous inspections or audits, the Commission may establish a control action plan through a Commission implementing decision<sup>(21)</sup>.

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

| Baseline<br>(2020)   | Interim Milestone<br>(2022)  | Target<br>(2024)   | Latest known results<br>(2021)   |
|--|--|--|--|
| Number of control action plans implemented within deadline (for action plans from 01/01/2020) / Total number of action plans adopted (from 01/01/2020)<br><br>In 2020: 0% (as none of the action plans will have reached its deadline) | At least 70% of the control action plans are implemented within the deadline | At least 90% of the control action plans are implemented within the deadline | - None of the action plans adopted in 2020 have reached their deadline yet.<br>- The duration of an action plan is 2-4 years.<br>- First closures considered by end of 2022. |

<sup>(20)</sup> Implementation of an action plan is delayed when the longest target date has not been met.

<sup>(21)</sup> Each control action plan is established in agreement with the Member State concerned and contains a detailed and time-bound roadmap for the improvement of certain parts of the Member State's fisheries control system, based on the shortcomings identified during the verifications/inspections/audits performed. In addition to control action plans, there are other instruments that can be used to help improving the effectiveness of the Member States' fisheries control systems, for example: EU-pilots, infringement proceedings and the interruption/suspension of EMFF payments. Hence, an update on the implementation of control action plans does not always give the full picture of the state of the fisheries control systems in a Member State. Besides, a control action plan only covers specific parts of the Member States' fisheries control systems. Consequently, the full implementation of a control action plan does not mean that the entire fisheries control system is effective. Nevertheless, the implementation of an action plan can serve as a useful indicator for the effectiveness of Member States' fisheries control systems.

**Main outputs in 2021:****New policy initiatives**

| <b>Output</b>   | <b>Indicator</b>               | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)                        |
|---|--------------------------------|---------------|---|
| Proposal on the revision of the Fisheries Control System (REFIT initiative)<br>(COM(2018)368 final; 2018/0193(COD) of 30/05/2018) | Adoption by the co-legislators | 2021-2022     | Trilogue negotiations started in July 2021 and are expected to conclude in 2022 |

**Initiatives linked to regulatory simplification and burden reduction**

| <b>Output</b>  | <b>Indicator</b> | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|--|------------------|---------------|--|
| See 'New policy initiatives': Proposal on the revision of the Fisheries Control System |                  |               | See above  |

**Enforcement actions**

| <b>Output</b>  | <b>Indicator</b>           | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|--|----------------------------|---------------|--|
| Commission Implementing Decisions establishing an action plan to improve the fisheries control and enforcement system of certain Member States<br>(PLAN/2020/6776, PLAN/2020/9576) | Adoption by the Commission | Q4 2021       | No new action plan adopted in 2021                       |

**Other important outputs**

| <b>Output</b>  | <b>Indicator</b>           | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|--|----------------------------|---------------|--|
| Control expenditure under EMFF Regulation (EU) No 508/2014 (shared management) and Regulation (EC) No 861/2006 (direct management)   | Payments                   | 2021          | - Continuous in 2021<br>- Payments within the deadlines  |
| Commission Report to the European Parliament and Council on the application of the Control Regulation according to Article 118 for the period 2015-2019<br>(PLAN/2020/9514)        | Adoption by the Commission | Q2 2021       | Adopted: COM(2021)316 final of 22/06/2021                |
| Commission Decision appointing the representatives of the Commission and their alternates to the Administrative Board of the European Fisheries Control Agency<br>(PLAN/2020/8296) | Adoption by the Commission | Q1 2021       | Adopted: C(2020)563 of 08/02/2021                        |
| Commission Opinion on the draft Single Programming Document for 2022-2026 of the European Fisheries Control Agency<br>(PLAN/2020/9538)   | Adoption by the Commission | Q3 2021       | Adopted: C(2021)4326 final of 22/06/2021                 |

| <b>Output</b>   | <b>Indicator</b>                         | <b>Target</b>  | <b>Latest known results</b><br>(situation on 31/12/2021)   |
|---|--|----------------|--|
| Commission Implementing Regulation (EU) amending Commission Implementing Regulation (EU) No 404/2011 of 8 April 2011 laying down detailed rules for the implementation of Council Regulation (EC) No 1224/2009 establishing a Community control system for ensuring compliance with the rules of the Common Fisheries Policy (PLAN/2020/9523) | Adoption by the Commission               | Q4 2021        | - Work in progress.<br>- Drafting and adoption dependent on agreement of new provisions at international level.                                |
| Commission Implementing Decisions approving sampling plans and control plans for the weighing of fishery products in accordance with Article 60 of Council Regulation (EC) No 1224/2009 (PLAN/2020/9577)  | Adoption by the Commission               | Q4 2021        | Greece: C(2021)4644 final of 22/06/2021<br>Malta: C(2021)5958 of 06/08/2021  |
| Commission Implementing Decisions approving common control programmes for the weighing of fishery products in accordance with Article 61 of Council Regulation (EC) No 1224/2009 (PLAN/2020/9578)   | Adoption by the Commission               | Q4 2021        | N.A.: Member States have not requested adoption of new common control programmes in 2021   |
| Commission Implementing Decisions revoking the approval of sampling plan, control plan or common control programme for the weighing of fisheries products in accordance with Council Regulation (EC) No 1224/2009 (PLAN/2020/9541)  | Adoption by the Commission               | Q4 2021        | Adopted: C(2021)2423 final of 13/04/2021 (Ireland)   |
| Commission Implementing Decision establishing the list of Union inspectors who may carry out inspections pursuant to Council Regulation (EC) No 1224/2009 (PLAN/2020/9487)  | Adoption by the Commission               | Q4 2021        | Adopted: C(2021)61 final of 13/01/2021   |
| Roll-out of FLUX UN/CEFACT in the EU for all domains  | Number of Member States exchanging in EU | 22             | - Vessel monitoring system: 21<br>- Aggregated catch data report: 21<br>- Fleet register: 18<br>- Sales notes: 12<br>- Electronic logbooks: 11 |
| Further Roll-out of FLUX FMC in MARE  | System operational in MARE and EFCA      | October 2021   | Due to issues with contractor, system will be delayed and scope reduced.   |
| Commission Implementing Regulation operating deductions from fishing quotas available for certain stocks in 2021 on account of overfishing in the previous years (PLAN/2020/9489)   | Adoption by the Commission               | September 2021 | Adopted: C(2021)6187 of 30/08/2021<br>PLAN/2020/9670 adopted: Fishing quotas for anchovy – Portugal – deduction: C(2021)394 of 29/01/2021      |



| <b>Output</b>   | <b>Indicator</b>                            | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|---|---|---------------|--|
| Commission Implementing Regulation operating deductions from fishing quotas available for certain stocks in 2021 on account of overfishing of other stocks in the previous years and amending Implementing Regulation (EU) 2021/1420 (PLAN/2020/9490) | Adoption by the Commission                  | November 2021 | Adopted: C(2021)9262 of 15/12/2021                       |
| Issuing of fishing stops due to established overfishing (PLAN/2020/6595)  | Adoption by the Commission (sub-delegation) | Continuous    | Continuous in 2021                                       |

### General objective 1: A European Green Deal

**Impact indicator:** Climate mainstreaming in the European Union budget

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

**Source of the data:** European Commission Draft Budget Reports

| <b>Baseline</b><br>(2019) | <b>Interim Milestone</b><br>(2022) | <b>Target</b><br>(2024) | <b>Latest known value</b><br>(2021) |
|---------------------------|------------------------------------|-------------------------|-------------------------------------|
| 21%                       | 30%                                | 30%                     | 32.5%                               |

### General objective 1: A European Green Deal

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

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

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

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

**Source of the data:** EU Open Data Platform

| <b>Baseline</b><br>(2018)              | <b>Interim Milestone</b><br>(2022)  | <b>Target</b><br>(2024)   | <b>Latest known results</b><br>(2020)  |
|--|---|---|--|
| 4% expenditure of total EMFF 2014-2020 | <ul style="list-style-type: none"> <li>17% expenditure of total EMFF 2014-2020</li> </ul> | <ul style="list-style-type: none"> <li>22% expenditure of total EMFF 2014-2020 at the end of the implementation period</li> </ul> | <ul style="list-style-type: none"> <li>12% of total expenditure of EMFF 2014-2020</li> </ul> |
|  | <ul style="list-style-type: none"> <li>0% expenditure of the EMFAF 2021-2027</li> </ul>   | <ul style="list-style-type: none"> <li>2% expenditure of the EMFAF 2021-2027</li> </ul>   | <ul style="list-style-type: none"> <li>0% expenditure of the EMFAF 2021-2027</li> </ul>      |

## Main outputs in 2021:

### New policy initiatives

| Output  | Indicator                      | Target  | Latest known results<br>(situation on 31/12/2021)   |
|---|--------------------------------|---------|---|
| Proposal for a Regulation of the European Parliament and of the Council on the EMFAF 2021-2027 and repealing Regulation (EU) No 508/2014 of the European Parliament and of the Council (COM(2018)390 final of 12/06/2018; 2018/0210(COD)) | Adoption by the co-legislators | Q1 2021 | Political agreement reached on 03/12/2020.<br>Adopted: <a href="#">Regulation (EU) 2021/1139 of the European Parliament and of the Council of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004</a> <sup>(22)</sup> |

### Initiatives linked to regulatory simplification and burden reduction

| Output  | Indicator | Target | Latest known results<br>(situation on 31/12/2021) |
|---|-----------|--------|---|
| See 'New policy initiatives': proposal on the EMFAF 2021-2027 |           |        |   |

### External communication actions

| Output   | Indicator   | Target    | Latest known results<br>(situation on 31/12/2021) |
|--|---|-----------|---|
| Televised magazine OCEAN, Season 3, showcasing EU/EMFF and EMFAF-funded projects | Average number of views per month (as measured by Euronews – quarterly reports) | 2,000,000 | 1,960,000   |

### Other important outputs

| Output   | Indicator                  | Target  | Latest known results<br>(situation on 31/12/2021)               |
|--|----------------------------|---------|---|
| Commission Implementing Decisions on the modification of the EMFF operational programme of the Member States (except Luxembourg)   | Adoption by the Commission | 2021    | 2021  |
| Commission Implementing Decisions for the adoption of Member States' EMFAF 2021-2027 programmes (except Luxembourg)  | Adoption by the Commission | 2021    | None in 2021 as EMFAF Regulation was adopted only on 07/07/2021 |
| Commission Delegated Decision on the multiannual EU programme for the collection of biological, environmental, technical and socio-economic data in fisheries and aquaculture from 2022 (PLAN/2018/3286) | Adoption by the Commission | Q1 2021 | Adopted: C(2021)2797 final of 27/04/2021                        |

<sup>(22)</sup> [EUR-Lex - 32021R1139 - EN - EUR-Lex \(europa.eu\)](#)

| <b>Output</b>  | <b>Indicator</b>                             | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|--|--|---------------|--|
| Commission Implementing Decision establishing the list of mandatory research surveys at sea and thresholds as part of the multiannual Union programme for the collection and management of data in the fisheries and aquaculture sectors from 2022 (PLAN/2018/3284)  | Adoption by the Commission                   | Q1 2021       | Adopted: C(2021)2801 final of 27/04/2021                 |
| Commission Implementing Decision on revision of the format for submitting work plans and annual reports for data collection in fisheries and aquaculture (PLAN/2019/5722)  | Adoption by the Commission                   | Q2 2021       | Adopted: C(2022)44 final of 12/01/2022                   |
| Commission Implementing Decision(s) approving the work plan of [MS] for data collection in the fisheries and aquaculture sector for 2022-20xx (PLAN/2020/9991)   | Adoption by the Commission (delegated to DG) | Q4 2021       | Adopted: C(2021)9974 to 9993 of 22/12/2021               |
| Commission Implementing Regulation specifying the methodology for the reduction of CO2 emissions of engines (PLAN/2021/10204)  | Adoption by the Commission                   | new           | Adopted: C(2022)73 final of 13/01/2022                   |
| Commission Decision setting up the Expert Group on the European Maritime Fisheries and Aquaculture Fund (EMFAF) (PLAN/2021/10812)  | Adoption by the Commission                   | new           | Adopted: C(2021)7288 final of 12/10/2021                 |
| Commission implementing regulation laying down rules specifying the operation level implementation data and its presentation (PLAN/2021/10229)   | Adoption by the Commission                   | new           | Adopted: C(2022)166 final of 19/01/2022                  |
| Commission Delegated Regulation supplementing the EMFAF with regard to the threshold, the period of time and the dates for the inadmissibility of applications (PLAN/2021/10324)   | Adoption by the Commission                   | new           | Adopted: C(2021)7701 final of 05/11/2021                 |
| Commission Delegated Regulation supplementing Regulation (EU) No 2021/1139 of the European Parliament and of the Council on the EMFAF by laying down the criteria for the calculation of the additional costs incurred by operators in the fishing, farming, processing and marketing of certain fishery and aquaculture products from the outermost regions (PLAN/2021/10203) | Adoption by the Commission                   | new           | Adopted: C(2021)5909 final of 11/08/2021                 |
| Commission Implementing Regulation determining the criteria for establishing the level of financial corrections to be applied and the levels of flat rates for financial corrections under the EMFAF (PLAN/2021/10289)   | Adoption by the Commission                   | new           | Adopted: Regulation (EU) 2022/44 of 13/01/2022           |

| Output   | Indicator                  | Target | Latest known results<br>(situation on 31/12/2021) |
|--|----------------------------|--------|---|
| Commission Implementing Regulation implementing the Regulation on the EMFAF as regards the cases of non-compliance and the cases of serious non-compliance with the rules of the CFP that may lead to an interruption of a payment deadline or suspension of payments under the EMFAF (PLAN/2020/9953) | Adoption by the Commission | new    | Adopted: Regulation (EU) 2022/45 of 13/01/2022    |
| Report from the Commission to the European Parliament and the Council on the implementation of the Common Monitoring and Evaluation System for the EMFF (PLAN/2021/10934)  | Adoption by the Commission | new    | Moved to Q2 2022                                  |

| <b>Specific objective 1:</b> More sustainable and competitive fisheries and aquaculture by 2024   |                             | Related to spending programmes: European Maritime and Fisheries Funds for 2014-2020 and 2021-2027 |                                |
|---|-----------------------------|---|--------------------------------|
| <b>Result indicator:</b> Proportion of proposed legislative revisions that include burden reduction measures  |                             |   |                                |
| <b>Explanation:</b> The indicator measures how the Commission upholds its commitment to ensure that proposals for legislative revisions incorporate burden reduction measures, in the broader context of REFIT programme and One-In, One-Out approach. The indicator shows how many proposed legislative revisions out of the total, for each relevant specific objective, include measures that concretely reduce burden.  |                             |   |                                |
| <b>Source of data:</b> DG MARE  |                             |   |                                |
| Baseline  | Interim Milestone<br>(2022) | Target<br>(2024)  | Latest known results<br>(2021) |
| N/A   | Positive trend              | Positive trend  | Not applicable (*)             |
| <p>(*) There was no legislative revision among the 18 legislative proposals from DG MARE that were adopted by the College in 2021:</p> <ul style="list-style-type: none"> <li>– 5 proposals for a regulation under the ordinary legislative procedure: 4 transpositions of measures from Regional Fisheries Management Organisations (including 1 proposal under a recast procedure but which was not included in the Commission’s Regulatory Fitness and Performance Programme (REFIT), and 1 amendment to the Common Fisheries Policy Regulation (Article 5).</li> <li>– 13 proposals for a Council regulation (8 on the setting of fishing opportunities, 4 on the allocation of fishing opportunities under Sustainable Fisheries Partnership Agreements, and 1 on the management of autonomous Union tariff quotas for certain fishery products).</li> </ul> |                             |   |                                |

## General objective 1: A European Green Deal

**Impact indicator:** Greenhouse gas emissions

**Explanation:** This indicator measures man-made emissions of the so-called 'Kyoto basket' of greenhouse gases, which are integrated into a single indicator expressed in units of CO<sub>2</sub> equivalents using each gas' global warming potential. It shows changes in percent of the emissions compared to 1990 levels

**Source of the data:** European Environmental Agency/Eurostat online data code: [sdg\\_13\\_10](#)

| Baseline<br>(2018) | Interim Milestone<br>(2020) | Target<br>(2030)          | Latest known value<br>(2020)  |
|--------------------|-----------------------------|---------------------------|---|
| -23%               | -20%                        | -55% of net GHG emissions | -31% of GHG emissions<br>- 34% of net GHG emissions (i.e. including emissions and removals from land use, land use change and forestry) |

## General objective 1: A European Green Deal

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

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

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

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

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

**Source of the data:** [European Commission's Blue indicators online dashboard](#)<sup>(23)</sup>

| Baseline<br>(2017, latest known results)<br>(data includes UK) | Interim Milestone <sup>(24)</sup><br>(2019 data includes UK)* | Target<br>(2022)<br>(data includes UK) | Latest known results<br>(2018) |
|--|---|--|--------------------------------|
| Percentage of blue economy (BE) GVA over total economy: 1.5%   | 1.8%  | 2.0%                                   | Data excl. UK: 1.5%            |
| Percentage of BE employment over total economy: 2.0%           | 2.3%  | 2.5%                                   | Data excl. UK: 2.3%            |
| Direct employment: 4.48 million persons                        | 5.0 million   | 5.15 million                           | Data excl. UK: 4.439 million   |

<sup>(23)</sup> [https://blueindicators.ec.europa.eu/access-online-dashboard\\_en](https://blueindicators.ec.europa.eu/access-online-dashboard_en)

<sup>(24)</sup> Note that increased figures are not only due to real growth but also to the addition of new sectors/activities and changes in methodology. This is also applicable to the 2022 targets.

| <b>Baseline</b><br>(2017, latest known results)<br>(data includes UK)   | <b>Interim Milestone</b> <sup>(24)</sup><br>(2019 data includes UK)* | <b>Target</b><br>(2022)<br>(data includes UK) | <b>Latest known results</b><br>(2018)  |
|---|--|---|--|
| BE GVA growth in the 3 sea basins covered by sea basin strategies (EU countries only): <ul style="list-style-type: none"> <li>• Atlantic: 18.9% of EU GVA</li> <li>• Western Mediterranean: 28.9% of EU GVA</li> <li>• Black Sea: 1.0% of EU GVA</li> </ul> | +2%  | +4%   | Data excl. UK: <ul style="list-style-type: none"> <li>• Atlantic: 19.6% of GVA (growth +3.7%)</li> <li>• Western Mediterranean: 30.5% of GVA (growth +3.6%)</li> <li>• Black Sea: 1.1% of GVA (growth +10%)</li> </ul> |

### Main outputs in 2021:

#### New policy initiatives

| <b>Output</b>  | <b>Indicator</b>           | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|--|----------------------------|---------------|--|
| Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on a new approach for a sustainable blue economy in the EU (PLAN/2020/7583) | Adoption by the Commission | Q1 2021       | Adopted: COM(2021)240 final of 17/05/2021                |

#### External communication actions

| <b>Output</b>                               | <b>Indicator</b>  | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)                                   |
|---|---|---------------|--|
| BlueInvest 2021                             | Satisfaction of participants                              | 80%           | 91% (online edition of 26/01/2021 <sup>(25)</sup> )  |
| Journalist seminar on Blue Economy Strategy | Number of journalists participating (physical and online) | 15            | 13 journalists   |
| European Maritime Day 2021                  | Number of participants (physical and online)              | 700           | 1300 participants ( <a href="#">online</a> , <a href="#">Den Helder, The Netherlands</a> ) |
|   | Number of EMDs in my country' events                      | 120           | 232 EMDs in my country events  |

<sup>(25)</sup> [BLUEINVEST DAY 2021 - Meet the right people with the BLUEINVEST DAY 2021 event app \(swapcard.com\)](#)

## Other important outputs

| Output   | Indicator   | Target       | Latest known results<br>(situation on 31/12/2021)  |
|--|---|--------------|--|
| Commission Decision on the adoption by the EU of the Union for the Mediterranean (UfM) Ministerial Declaration on Sustainable Blue Economy 2021 (PLAN/2020/6298) | Adoption by the Commission  | January 2021 | Ministerial declaration adopted on 02/02/2021. Adoption through EXCO procedure.  |
| Mechanism for clustering EMFF/EMFAF projects   | Contract signed   | Q2 2021      | Cancelled  |
| Monitoring tool for EMFF/EMFAF   | Indicators provided to Infosys  | Q3 2021      | See section on 'digital transformation'  |
| Maritime Forum upgrade   | Migrated to Drupal9   | Q4 2021      | Change to Drupal9 to happen in 2022  |
| Good practices for sustainable cruise tourism  | Good practices to be discussed by cruise tourism players at Second Pan-European Cruise Dialogue | Q1 2022      | <ul style="list-style-type: none"> <li>- Contract launched in December 2020.</li> <li>- Draft sustainability assessment of cruise tourism developed in 2021.</li> <li>- 2<sup>nd</sup> Pan-European Cruise Dialogue to be held in Brussels on 01/03/2022.</li> </ul> |
| Flagships project in support to the implementation of sea basin strategies   | Publication of the call for proposals   | Q4 2021      | Call launched in Q4 2021   |

## General objective 1: A European Green Deal

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

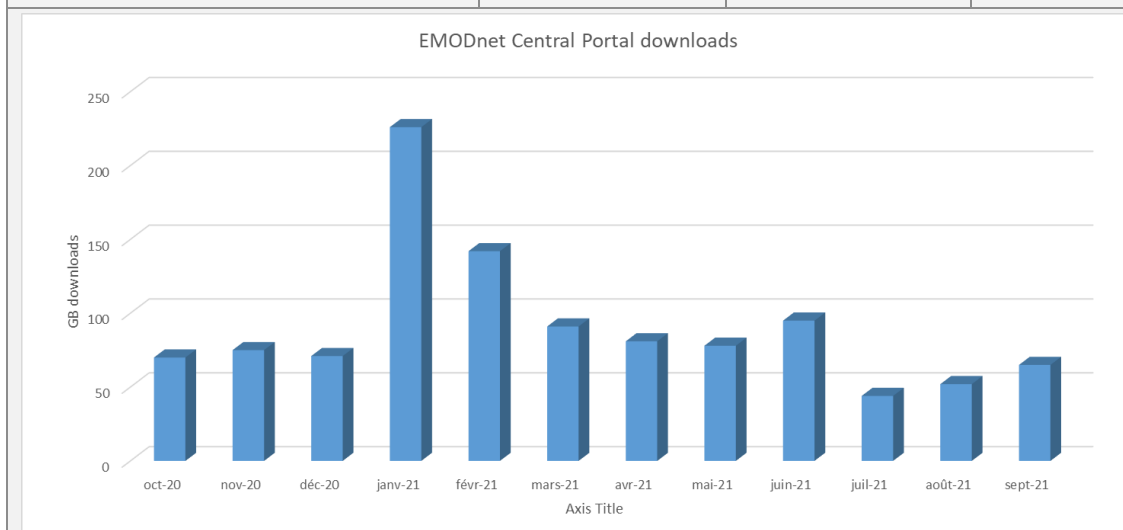
*Related to spending programmes:  
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

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

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

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

| Baseline<br>(2019)<br>Source: EMODnet - Matomo web analytics: <a href="https://matomo.org">https://matomo.org</a>  | Interim Milestone<br>(2021)    | Target<br>(2024)                | Latest known results<br>(2021)                          |
|--|--------------------------------|---------------------------------|---|
| Downloads per month (Gbytes) from the EMODnet central portal in terms of bandwidth (downloads from thematic portals are not included) in 2019: 43.47 Gbytes per month on average | 50 Gbytes per month on average | 100 Gbytes per month on average | 90,8 Gbytes per month on average for the Central Portal |



The average monthly download from the EMODnet Central is 90,83GB per month compared to 49.57 GB per month in 2020, showing a clear and encouraging increase in use. The average overall download of data per month from all EMODnet thematic portal in this period is circa 1390 GB from all thematic portals.

### Main outputs in 2021:

#### New policy initiatives

| Output   | Indicator                  | Target  | Latest known results<br>(situation on 31/12/2021) |
|--|----------------------------|---------|---|
| (Legislative) initiative on Ocean Observation (PLAN/2020/7284) | Adoption by the Commission | Q3 2021 | Moved to Q2 2022                                  |



| <b>Output</b>  | <b>Indicator</b>                     | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)  |
|--|--------------------------------------|---------------|---|
| DG MARE contribution to the Strategic Plan of Horizon Europe laying down multiannual work programme content including on marine and maritime research (lead: DG RTD) | Commission adopts the Strategic Plan | 2020          | - Implementation strategy for Horizon Europe of April 2020 <sup>(26)</sup><br>- MARE contribution in Q1 2021 after adoption of Horizon Europe basic regulation. |
| Contribution to the Communication reacting to the proposal for missions on “Healthy oceans, seas, coastal and inland waters”   | Adoption by the Commission           | December 2020 | Adopted: COM(2021)609 final of 29/09/2021: <a href="#">Mission “Restore our Ocean and Waters by 2030”</a>   |

### Evaluations and fitness checks

| <b>Output</b>                          | <b>Indicator</b>                          | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|--|---|---------------|--|
| Evaluation of EMODnet (PLAN/2017/1441) | Publication of the Staff Working Document | Q2 2021       | Moved to Q4 2022 pending EMODnet centralisation          |

### Public consultations

| <b>Output</b>  | <b>Indicator</b>                     | <b>Target</b>   | <b>Latest known results</b><br>(situation on 31/12/2021)  |
|--|--------------------------------------|---|---|
| (Legislative) initiative on Ocean Observation (PLAN/2020/7284) | Public consultation on Have your say | Public consultation from 27/11/2020 to 19/02/2021 <sup>(27)</sup> | Replies analysed. <a href="#">Report published on the Commission’s “Have your say” site</a> <sup>(28)</sup> |

### Other important outputs

| <b>Output</b>   | <b>Indicator</b>  | <b>Target</b>   | <b>Latest known results</b><br>(situation on 31/12/2021)                            |
|---|---|---|---|
| Impact assessment on Ocean Observation (PLAN/2020/7284) | Impact assessment published                                 | Publication together with Commission adoption of the proposal | Draft of impact assessment submitted to the Regulatory Scrutiny Board on 17/12/2021 |
| Ocean literacy  | Signing grant agreement with International Ocean Commission | Q3 2021   | Signed in December 2021   |
| Call for tender for two decarbonisation studies         | Contract signature  | January 2021  | Both signed in 2021   |

<sup>(26)</sup> [https://ec.europa.eu/info/horizon-europe-next-research-and-innovation-framework-programme\\_en#timeline](https://ec.europa.eu/info/horizon-europe-next-research-and-innovation-framework-programme_en#timeline)

<sup>(27)</sup> <https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12539-Ocean-Observation>

<sup>(28)</sup> [Ocean observation – sharing responsibility \(europa.eu\)](#)

| Output  | Indicator  | Target                                     | Latest known results<br>(situation on 31/12/2021)   |
|---|--|--|---|
| Call for tender for seven thematic portals for EMODnet          | All contracts signed   | July 2021                                  | All thematic portals and EMODnet Secretariat signed.<br>Pending: the Ingestion Facility which is evaluated and to be signed in Q1 2022. |
| Delivery of more data and data products through central gateway | Number of thematic portals providing all data through central portal | Bathymetry migration complete by July 2021 | Process on-going.<br>No migration has taken place yet, but the plan is that all thematic portals will be migrated by the end of 2022.   |

### General objective 1: A European Green Deal

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

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

**Result indicator:** Reduction of the economic impact of marine litter in the EU measured in terms of median number of litter items per 100 metres of beach in the EU

**Explanation:** Estimates of the economic impact of marine litter vary by an order of magnitude but are directly proportional to the amount of litter. Over the next years more data on the quantity and nature will become available but for now the only reliable data for which it is possible to construct a time series are from the amount of litter found on beaches monitored as part of the Marine Strategy Framework Directive and available through the European Marine Observation and Data Network (EMODnet).

**Source of the data:** Marine Strategy Framework Directive (MSFD) Common Implementation Strategy

| Baseline<br>(2015-2016) | Interim Milestone<br>(2021) | Target<br>(2024) | Latest known results<br>(January 2022)  |
|-------------------------|-----------------------------|------------------|---|
| 133                     | 110                         | 80               | <ul style="list-style-type: none"> <li>- Same as baseline: new data will be available in 2023 when the next report on the implementation of the Marine Strategy Framework Directive will be available.</li> <li>- DG MARE's work on marine litter focused in 2021 on lost or abandoned fishing gear.</li> </ul> |

### Main outputs in 2021:

#### New policy initiatives

| Output  | Indicator                  | Target  | Latest known results<br>(situation on 31/12/2021) |
|---|----------------------------|---------|---|
| Commission Implementing Decision on reporting formats and methodologies for calculations of fishing gear placed on market and waste fishing gear collected (PLAN/2020/6679) | Adoption by the Commission | Q1 2021 | Adopted: C(2021)3765 final of 31/05/2021          |

| Output  | Indicator                  | Target  | Latest known results<br>(situation on 31/12/2021) |
|---|----------------------------|---------|---|
| Commission Implementing Decision on a standardization request to the European Committee for Standardisation as regards circular design of fishing gear in support of Directive (EU) 2019/904 (PLAN/2020/7937) | Adoption by the Commission | Q1 2021 | Adopted: C(2021)739 final of 10/02/2021           |

### External communication actions

| Output   | Indicator              | Target | Latest known results<br>(situation on 31/12/2021) |
|--|------------------------|--------|---|
| 4th edition of the global #EUBeachCleanup campaign, led by DG MARE | Number of participants | 10,000 | Around 15,000 participants                        |

### Other important outputs

| Output                             | Indicator         | Target          | Latest known results<br>(situation on 31/12/2021) |
|------------------------------------|-------------------|-----------------|---|
| Creation of 3 EU4Ocean communities | Number of members | 200-250 in 2021 | Around 340 members                                |

## General objective 1: A European Green Deal

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

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

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

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

**Source of the data:** EMSA report

| Baseline<br>(2019) | Interim Milestone<br>(2022) | Target<br>(2024) | Latest known results<br>(January 2022) |
|--------------------|-----------------------------|------------------|--|
| 10                 | +5                          | +10              | 12                                     |

### Main outputs in 2021:

### Other important outputs

| Output  | Indicator                  | Target  | Latest known results<br>(situation on 31/12/2021) |
|---|----------------------------|---------|---|
| Commission Recommendation establishing a Practical Handbook on European cooperation on coast guard functions (PLAN/2020/9898) | Adoption by the Commission | new     | Adopted: C(2021)5310 final of 20/07/2021          |
| Grant to EFCA to maintain the CG qualifications Network and the CGF Handbook  | Grant allocation           | Q2 2021 | Signed on 19/11/2021                              |

| <b>Output</b>                                     | <b>Indicator</b>   | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|---|--------------------|---------------|--|
| European Coast Guard Functions Forum (ECGFF)      | Grant allocation   | Q2 2021       | Signed on 19/11/2021                                     |
| Mediterranean Coast Guard Functions Forum (MCGFF) | Grant allocation   | Q2 2021       | Italy confirmed to take the chairmanship for 2022        |
| Creation of a CISE incident alerting service      | Call for proposals | Q2 2021       | Call launched on 26/08/2021                              |

### **General objective 1: A European Green Deal**

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

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

**Source of the data:** Eurostat (Eurostat online data code: [sdg\\_07\\_40](#))

| <b>Baseline</b><br>(2018) | <b>Interim Milestone</b><br>(2020) | <b>Target</b><br>(2030) | <b>Latest known value</b><br>(2020) |
|---------------------------|------------------------------------|-------------------------|-------------------------------------|
| 19.1%                     | 20%                                | 32%                     | 22.1%                               |

## General objective 1: A European Green Deal

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

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

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

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

**Source of the data:** Annual EU Blue Economy Report 2021, 2020 and Blue Economy Indicators<sup>(29)</sup>

| Baseline<br>(end 2018)<br>Source of data: EU Blue Economy Report 2021, p. 45-49 and 79-88 <sup>(30)</sup> | Interim Milestone<br>(2019)                    | Target<br>(2025/2030/2050)   | Latest known results<br>(2020)   |
|---|--|--|--|
| Offshore wind energy installed capacity: 18.5 GW  | 22.1 GW (with UK)<br>12 GW (for EU without UK) | 2030: 60 GW (UE-27)<br>2050: 300 GW<br>Source: EU offshore renewables strategy <sup>(31)</sup> | 15 GW (EU-27)<br>25 GW (with UK)<br>Source: WindEurope                     |
| Ocean energy (tidal and wave energy) installed capacity:<br>27 MW (with UK)<br>13 MW (EU-27)              | Ocean energy installed capacity: 27 MW         | 2025: 100 MW<br>2030: > 1 GW<br>2050: 40 GW<br>Source: EU offshore renewable energy strategy   | 13 MW of tidal and wave energy (EU-27)<br>Source: Blue economy report 2021 |

### Main outputs in 2021:

#### Evaluations and fitness checks

| Output  | Indicator                                 | Target  | Latest known results<br>(situation on 31/12/2021)   |
|---|---|---------|---|
| Evaluation of EU ocean energy development and the related policy (PLAN/2019/6047) | Publication of the Staff Working Document | Q1 2021 | Delivered: SWD(2021)433 final (evaluation) and SWD(2021)434 (executive summary) of 22/12/2021 |

#### Other important outputs

| Output                                  | Indicator                                      | Target                                  | Latest known results<br>(situation on 31/12/2021) |
|---|--|---|---|
| Skills development for the blue economy | Navigation plan for skill for the Blue Economy | Call for tenders to be released Q4 2021 | Moved to Q1-Q2 2022                               |

<sup>(29)</sup> [https://blueindicators.ec.europa.eu/published-reports\\_en](https://blueindicators.ec.europa.eu/published-reports_en)

<https://blueindicators.ec.europa.eu/>

<sup>(30)</sup> [Published reports and infographics | 'DG Mare Blue Economy' \(europa.eu\)](#)

<sup>(31)</sup> [EU strategy on offshore renewable energy \(europa.eu\)](#)

| Output   | Indicator  | Target  | Latest known results<br>(situation on 31/12/2021)  |
|--|--|---|--|
| Investment in the blue economy:  |  |   |  |
| – Assistance mechanism   | Coaching provided to 150 companies with at least 3 in each sea basin   | Q4 2021   | 115 with companies in all sea basins - more in the pipeline so final target will be achieved |
| – Investment platform  | 150 companies in project pipeline  | Q2 2021   | 237 projects in the pipeline   |
| – Blue Invest Strategy   | Conference takes place   | Q1 2021   | Event held on 26/01/2021   |
| – BlueInvest Fund  | Investment of Fund in 2 intermediaries   | Q4 2021   | 5 (all) signed   |
| Blue Economy Financing Principles - commitment by financial industry   | Number of organisations (e.g. financial institutions and NGOs) signing up to the principles as members/signatories                       | Increased number of commercial and development banks signing up to the principles | 70 members and signatories (31/12/2021)  |
| Call for proposals Maritime Spatial Planning cross border cooperation Baltic, North Sea, Atlantic, Mediterranean and Outermost regions | Grants award (call 2020)   | Q3 2021   | Contracts signed and two new projects started in September 2021 (eMSP NBSR, MSP OR)          |
|  | Publication of the call (2021)   | Q3 2021   | Call for proposals published on 28/09/2021; deadline 09/02/2022                              |
| Blue Economy Report 2021   | Publication of the 4th edition   | May 2021  | Published on 03/06/2021 <sup>(32)</sup>  |
| Blue Indicators IT Tool  | Ongoing improvements and addition of data (graphs/charts for sea basin data, general improvements, possible section on emerging sectors) | 2021 (throughout)   | On-going in 2021   |

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

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

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

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

<sup>(32)</sup> [Published reports and infographics | 'DG Mare Blue Economy' \(europa.eu\)](#)

| objective, include measures that concretely reduce burden.<br><b>Source of data:</b> DG MARE  |                                    |                         |                                       |
|---|------------------------------------|-------------------------|---------------------------------------|
| <b>Baseline</b>   | <b>Interim Milestone</b><br>(2022) | <b>Target</b><br>(2024) | <b>Latest known results</b><br>(2021) |
| N/A   | Positive trend                     | Positive trend          | Not applicable (*)                    |
| <p>(*) There was no legislative revision among the 18 legislative proposals from DG MARE that were adopted by the College in 2021:</p> <ul style="list-style-type: none"> <li>– 5 proposals for a regulation under the ordinary legislative procedure: 4 transpositions of measures from Regional Fisheries Management Organisations (including 1 proposal under a recast procedure but which was not included in the Commission’s Regulatory Fitness and Performance Programme (REFIT), and 1 amendment to the Common Fisheries Policy Regulation (Article 5).</li> <li>– 13 proposals for a Council regulation (8 on the setting of fishing opportunities, 4 on the allocation of fishing opportunities under Sustainable Fisheries Partnership Agreements, and 1 on the management of autonomous Union tariff quotas for certain fishery products).</li> </ul> |                                    |                         |                                       |

| <b>General objective 4: A Stronger Europe in the World</b>  |                                    |                         |                                     |
|---|------------------------------------|-------------------------|-------------------------------------|
| <b>Impact indicator:</b> Citizens agreeing that their voice counts in the European Union  |                                    |                         |                                     |
| <b>Explanation:</b> This indicator measures the percentage of Europeans who tend to agree with the statement ‘their voice counts in the EU’ |                                    |                         |                                     |
| <b>Source of the data:</b> Standard <a href="#">Eurobarometer</a> 95  |                                    |                         |                                     |
| <b>Baseline</b><br>(2019)   | <b>Interim Milestone</b><br>(2022) | <b>Target</b><br>(2024) | <b>Latest known value</b><br>(2021) |
| 48% (EU 27)   | Increase                           | Increase                | 43%                                 |

## General objective 4: A Stronger Europe in the World

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

*Related to spending programmes:  
Regional Fisheries Management Organisations*

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

**Explanation:** This indicator measures to what extent the main tuna and tuna-like regulated species managed by RFMOs fished by the EU fleet are fished at sustainable levels ( $F_{curr}/F_{msy} \leq 1$ )<sup>(33)</sup>. The species concerned are those stocks fished by the EU fleet and for which the RFMOs scientific bodies have provided scientific advice available.

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

| Baseline<br>(end 2019)<br>Source: RFMO reports | Interim Milestone<br>(2022)  | Target<br>(2024)  | Latest known results<br>(data 2020) |
|--|--|---|-------------------------------------|
| 17 out of 20 stocks <sup>(34)</sup>            | 17 out of 20 stocks but good progress made for at least one additional stock | 18 out of 20 stocks but good progress made for the other two remaining stocks | 17 out of 20 stocks                 |

### Main outputs in 2021:

#### Other important outputs

| Output   | Indicator     | Target        | Latest known results<br>(situation on 31/12/2021)  |
|--|---------------|---------------|--|
| Stakeholder Forum for International Ocean Governance | Third meeting | 20 April 2021 | <ul style="list-style-type: none"> <li>- The meeting was well attended and received positive feedback by participants.</li> <li>- Recommendations for future IOG action were successfully launched and an update of the IOG Agenda in 2022 announced by the Commissioner.</li> </ul> |

<sup>(33)</sup> A stock is considered subject to overfishing if the ratio of  $F_{curr}/F_{MSY}$  is greater than 1.  $F_{curr}$ : current fishing rate/mortality.  $F_{MSY}$ : the rate of fishing that produces the maximum sustainable yield (MSY).

<sup>(34)</sup> 20 tuna and tuna-like stocks targeted by the EU fleet: Albacore (North Atlantic, South Atlantic); bigeye (Atlantic, Eastern Pacific, Western Pacific, Indian Ocean); bluefin (East Atlantic); skipjack (Atlantic, Eastern Pacific, Western Pacific, Indian Ocean); swordfish (Atlantic, Mediterranean, Eastern Pacific, Western Pacific, Indian Ocean); yellowfin (Atlantic, Eastern Pacific, Western Pacific, Indian Ocean).

See the relevant RFMOs managing those species at: [Regional fisheries management organisations \(RFMOs\)](https://europa.eu/regional-fisheries-management-organisations) ([europa.eu](https://europa.eu))



| <b>Output</b>  | <b>Indicator</b>   | <b>Target</b>         | <b>Latest known results</b><br>(situation on 31/12/2021)  |
|--|--|-----------------------|---|
| BBNJ   | Fourth meeting under General Assembly resolution 72/249 or number of preparatory meetings under the extended intersessional period | 2021                  | 4th Intergovernmental Conference postponed to 2022 (7–18 March 2022)  |
| Implementation of the support for the FAO global capacity development umbrella programme on the Port States Measures (PSM) Agreement                         | Number of third countries that received support  | Number tbc early 2021 | Country direct technical assistance: 48 countries (37 States Parties and 11 non-parties), incl. 22 that are assisted to improve national capacity for the PSM implementation and Monitoring, Control and Surveillance operations, measures and tools to combat IUU fishing. |
| Hosting of the Port State Measures Agreement Meeting of the Parties taking place in Brussels   | Meeting to be held   | 2021                  | Virtual Meeting held successfully on 31 May-4 June 2021   |
| Our Ocean Conference 2021 – commitments  | Adoption by the Commission and endorsement by Council  | 2021                  | Our Ocean 2021 has been rescheduled to 13-14 April 2022   |
| UN Ocean Conference commitments  | Adoption by the Commission and endorsement by Council  | 2021                  | The commitments were adopted by the Commission in July 2020 but they were not submitted to the Council for endorsement because of the postponement of the UN Ocean conference.  |
| Study on the costs of sound ocean governance   | Study published  | Q4 2021               | Interim report delivered in December 2021   |
| Setting-up of an EU-African Task Force for policy cooperation and dialogue on international ocean governance depending on the outcome of a feasibility study | Study completed  | Q3-Q4 2021            | <a href="#">Study published on 21/01/2022: Feasibility Study on establishing an EU-Africa Task Force for policy cooperation and dialogue on International Ocean Governance (europa.eu)</a> <sup>(35)</sup>  |
| 5 <sup>th</sup> and 6 <sup>th</sup> editions of International Maritime Spatial Planning Forum  | Workshops to be organised  | Q2-Q3 2021            | Postponed to 2022   |

<sup>(35)</sup> [Feasibility Study on establishing an EU-Africa Task Force for policy cooperation and dialogue on International Ocean Governance \(europa.eu\)](#)

| Output   | Indicator              | Target         | Latest known results<br>(situation on 31/12/2021) |
|--|------------------------|----------------|---|
| Third International Maritime Spatial Planning Conference; jointly organised between DG MARE and IOC UNESCO | Conference takes place | September 2021 | Postponed to 2022                                 |

## General objective 4: A Stronger Europe in the World

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

*Related to spending programmes:  
Regional Fisheries Management Organisations*

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

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

**Source of the data:** Commission, DG MARE, based on RFMO reports<sup>(36)</sup>

| Baseline<br>(2019)   | Interim<br>Milestone<br>(2022) | Target<br>(2024) | Latest known<br>results<br>(2021) |
|--|--------------------------------|------------------|-----------------------------------|
| 57 out of the 65 (or 88%) conservation measures adopted by RFMOs in their annual meetings are in line with the best available scientific advice. | 90%                            | 95%              | 98%                               |

## Main outputs in 2021:

### New policy initiatives

| Output   | Indicator                  | Target       | Latest known results<br>(situation on 31/12/2021) |
|--|----------------------------|--------------|---|
| Joint Communication on the EU's <b>Arctic policy</b> (PLAN/2020/8710, co-lead: European External Action Service and DG MARE) | Adoption by the Commission | October 2021 | Adopted: JOIN(2021)27 of 13/10/2021               |
| EU Arctic Forum  | Conference                 | Q4 2021      | Events took place on 10-11                        |

<sup>(34)</sup> RFMOs which manage highly-migratory species, mainly tuna: <http://iccat.int/en/>, <http://iotc.org/>, <https://www.wcpfc.int/>, <http://iaattc.org/>, <http://www.ccsbt.org/site/>  
RFMOs which manage straddling fish stocks: <http://neafc.org/>, <http://nafo.int/>, <http://www.nasco.int/>, <http://www.seafo.org/>, <https://www.apsoi.org/>, <http://www.sprfmoint/>, <http://www.ccamlr.org/>, <http://www.qfcm.org/qfcm/en>

| <b>Output</b>   | <b>Indicator</b>                                       | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)   |
|---|--|---------------|--|
| Arctic Indigenous People's Dialogue   | Seminar  | Q4 2021       | November 2021 (Brussels and online)  |
| <b>Transposition of RFMO rules into EU law</b> – proposals for a Regulation of the European Parliament and of the Council:  | Adoption by the European Parliament and by the Council |               |  |
| - establishing a multiannual management plan for bluefin tuna in the eastern Atlantic and the Mediterranean, amending Regulations (EC) No 1936/2001, (EU) 2017/2107, and (EU) 2019/833 and repealing Regulation (EU) 2016/1627            |  | Q1 2021       | - Bluefin tuna: EP first reading corresponding to provisional agreement in trilogues in November 2020 (but rejected in Coreper) and revised Council mandate approved in Coreper of 16/06/2021.<br>- PECH secretariat asked Council Presidency in July 2021 about proposal to move back to the original agreement.<br>- No further progress was made in 2021 despite efforts to bridge the gap. |
| - laying down management, conservation and control measures applicable in the Inter-American Tropical Tuna Convention area and amending Council Regulation (EU) No 520/2007   |  | Q1 2021       | IATTC - adopted: Regulation (EU) 2021/56 of the EP and Council of 20/01/2021 <sup>(37)</sup>   |
| - amending the Regulation (EU) 2019/833 of the European Parliament and of the Council of 20 May 2019 laying down conservation and enforcement measures applicable in the Regulatory Area of the Northwest Atlantic Fisheries Organisation |  | Q1 2021       | NAFO adopted: COM(2020)215 final; Regulation (EU) 2021/1231  |
| - establishing an electronic catch documentation programme for bluefin tuna repealing Regulation (EU) No 640/2010   |  | Q4 2021       | Catch documentation programme (COM(2020)670 final): the proposal contains cross-references to the multi-annual management plan for bluefin tuna. Progress on this file is subject to progress on the multiannual management plan for bluefin tuna.   |

<sup>(37)</sup> [EUR-Lex - 32021R0056 - EN - EUR-Lex \(europa.eu\)](#)

| <b>Output</b>   | <b>Indicator</b>           | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)                 |
|---|----------------------------|---------------|--|
| - laying down management, conservation and control measures applicable in the Indian Ocean Tuna Commission (IOTC) Area of Competence, amending Council Regulations (EC) No 1936/2001, (EC) No 1984/2003, and (EC) No 520/2007 |                            | Q1 2022       | IOTC adopted: COM(2021)113 final of 11/03/2021.<br>Trilogues in Q1 2022. |
| - laying down conservation and management measures applicable in the Western Central Pacific Fisheries Commission and amending Council Regulation (EC) No 520/2007  |                            | Q1 2022       | WCPFC adopted: COM(2021)198 final of 23/04/2021<br>Trilogues in Q1 2022. |
| <b>Transposition of conservation and control measures</b> adopted by the following RFMOs:   | Adoption by the Commission |               |  |
| o General Fisheries Commission for the Mediterranean and the Black Sea (GFCM) (recast - PLAN/2019/5890)   |                            | February 2021 | Adopted: COM(2021)434 final; 2021/0248 (COD) of 30/07/2021               |
| o Southern Indian Ocean Fisheries Commission (SIOFA) (PLAN/2020/9697)   |                            | Q4 2021       | Moved to Q3 2022   |
| o Commission for the Conservation of the Southern Bluefin Tuna (CCSBT) (PLAN/2020/9696)   |                            | Q4 2021       | Adopted: COM(2021)424 final of 28/07/2021                                |
| Proposal for a Regulation of the European Parliament and of the Council regarding the introduction of the electronic reporting system in the North-East Atlantic Fisheries Commission (NEAFC) (PLAN/2020/7568)                | Adoption by the Commission | April 2021    | Moved to Q2 2022   |
| Proposal for a Council Decision on the <b>position</b> to be taken on behalf of the EU:   | Adoption by the Commission |               |  |
| - at the meetings of the International Seabed Authority Council and Assembly  |                            | new           | Adopted: COM(2021)1 final of 05/01/2021                                  |
| - in the consultations with the United Kingdom to agree on total allowable catches for 2021 and for certain deep sea stocks for 2021 and 2022   |                            | new           | Adopted: COM(2021)68 final of 11/02/2021                                 |
| - in the North Pacific Fisheries Commission for 2022-2027 (PLAN/2021/12540)   |                            | new           | Adopted: COM(2021)785 final of 10/12/2021                                |
| Council Decision on the signing of the EU to the Convention on the Conservation and Management of High Seas Fisheries Resources in the North Pacific Ocean (PLAN/2021/10856)  | Adoption by the Commission | new           | Cancelled on 19/08/2021  |

| Output  | Indicator                  | Target | Latest known results<br>(situation on 31/12/2021) |
|---|----------------------------|--------|---|
| Proposal for a Regulation of the European Parliament and of the Council amending management, conservation and control measures established by the International Commission for the Conservation of Atlantic Tunas (ICCAT) (PLAN/2021/10410) | Adoption by the Commission | new    | Adopted: COM(2022)171 of 21/04/2021               |
| Council Decision on the accession of the EU to the Convention on the Conservation and Management of High Seas Fisheries Resources in the North Pacific Ocean (PLAN/2021/10657)  | Adoption by the Commission | new    | Adopted: COM(2021)372 final of 08/07/2021         |

### Initiatives linked to regulatory simplification and burden reduction

| Output  | Indicator | Target | Latest known results<br>(situation on 31/12/2021)          |
|---|-----------|--------|--|
| See before: Proposal on conservation and control measures in the Mediterranean and the Black Sea region (recast) (PLAN/2019/5890) |           |        | Adopted: COM(2021)434 final; 2021/0248 (COD) of 30/07/2021 |

## General objective 4: A Stronger Europe in the World

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

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

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

**Explanation:** This indicator measures the number of non-EU countries with whom the EU has conducted a formal dialogue and the number of countries that have successfully addressed identified deficiencies<sup>(38)</sup>.

**Source of the data:** Commission (DG MARE)

| Baseline<br>(2019)   | Interim Milestone<br>(2022) | Target<br>(2024) | Latest known results<br>(2021) |
|--|-----------------------------|------------------|--------------------------------|
| Number of countries that the Commission has conducted an IUU dialogue with: 65 (cumulative figure for 2012-2019) | 68                          | 70               | 66                             |

<sup>(38)</sup> The constraints affecting this indicator relate to international relations, and in this particular case, the domestic political situation of the countries concerned and their administrative capacities to implement reforms needed. Achieving the target will also depend on the countries' willingness to take the necessary steps and implement reforms at national level.

**Main outputs in 2021:****New policy initiatives**

| <b>Output</b>   | <b>Indicator</b>           | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021)  |
|---|----------------------------|---------------|---|
| Commission Decisions on pre-identification of a third country as a non-cooperating third country in fighting IUU fishing  | Adoption by the Commission | 2021          | - Adopted: C(2021)981 final of 17/02/2021 (Cameroon)<br>- PLAN/2020/9677 (Ghana) adopted: C(2021)3165 final of 02/06/2021 |
| Revocations of pre-identifications  | Adoption by the Commission | 2021          | none  |
| Commission Decisions on identification of a third country as a non-cooperating third country in fighting IUU fishing  | Adoption by the Commission | 2021          | none  |
| Revocations of identifications  | Adoption by the Commission | 2021          | none  |
| Proposals for Council Implementing Decisions amending Implementing Decision 2014/170/EU, establishing a list of non-cooperating third countries in fighting illegal, unreported and unregulated fishing | Adoption by the Commission | 2021          | none  |
| Commission Implementing Regulation on the EU list of vessels engaged in IUU fishing (update of list) (PLAN/2020/6792)   | Adoption by the Commission | Q1 2021       | Adopted: C(2021)4891 of 08/07/2021  |

**Other important outputs**

| <b>Output</b>  | <b>Indicator</b> | <b>Target</b> | <b>Latest known results</b><br>(situation on 31/12/2021) |
|--|------------------|---------------|--|
| Establishment of a Mediterranean virtual regional training academy on fisheries control and inspection | Grant allocation | Q4 2021       | Signed on 19/11/2021                                     |

## General objective 4: A Stronger Europe in the World

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

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

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

**Explanation:** One of the main objectives of the fight against illegal, unreported and unregulated (IUU) fishing is to ensure the legality of imported fishery products and landings by fishing vessels. The control of imports is the best way to reach that objective<sup>(39)</sup>.

**Source of the data:**

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

| Baseline<br>(2019)  | Interim Milestone<br>(2022) | Target<br>(2024) | Latest known results<br>(2021) |
|---|-----------------------------|------------------|--------------------------------|
| Number of refusals of catch certificates allowing for imports that have been reported by Member States to the Commission <sup>(40)</sup> : 16<br>Source: reports from Member States | 24                          | 32               | 11                             |

### Main outputs in 2021:

#### Other important outputs

| Output  | Indicator  | Target | Latest known results<br>(situation on 31/12/2021)  |
|---|--|--------|--|
| Modernisation of the IUU catch certification system (CATCH 1.0) as part of DG SANTE TRACES system | <ul style="list-style-type: none"> <li>- List of amended functionalities in CATCH environment</li> <li>- List of modifications in CATCH environment following adoption of legal basis for its compulsory use (Proposal on the revision of the Fisheries Control System)</li> </ul> | 2021   | Legal basis still under ordinary legislative procedure (see above: Proposal on the revision of the Fisheries Control System) |

<sup>(39)</sup> The IUU Regulation ([Council Regulation \(EC\) No 1005/2008 of 29 September 2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing](#)) establishes a system of import controls of fisheries products for IUU related issues based on EU criteria for verifications. DG MARE provides guidance and information on cases of risk and discusses with Member States on the harmonized implementation of import controls. Member States are tasked with the control of imports and refusals and report to DG MARE on the latter. In order to support Member States in their control tasks, the Commission develops an EU-wide IT system for the management of the information required under the Catch Certification Scheme.

<sup>(40)</sup> This number depends on the effectiveness of implementation by the Member States, as well as actual attempts by operators to import illegal products into the EU. Member States are responsible to control imports of fishery products into the EU and report to the Commission (DG MARE).

## General objective 4: A Stronger Europe in the World

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

*Related to spending programmes:  
Sustainable fisheries partnership  
agreements*

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

**Explanation:** The number of SFPAs in force is directly linked to the capacity of the EU fishing fleet to conduct its fishing operations in non-EU waters in a highly regulated environment<sup>(41)</sup>.

**Source of the data:** The new or renewed SFPAs and Protocols published in the Official Journal of the EU<sup>(42)</sup>.

| Baseline<br>(end 2019)            | Interim Milestone<br>(2022) | Target<br>(2024)  | Latest known results<br>(2021)    |
|-----------------------------------|-----------------------------|-------------------|-----------------------------------|
| 13 SFPAs in force <sup>(43)</sup> | 15 SFPAs in force           | 16 SFPAs in force | 13 SFPAs in force <sup>(44)</sup> |

### Main outputs in 2021:

#### New policy initiatives

| Output   | Indicator                  | Target | Latest known results<br>(situation on 31/12/2021)                  |
|--|----------------------------|--------|--|
| <b>Proposals</b> for negotiation mandates and/or for the signature and conclusion of a <b>new SFPA/Protocol or the renewal of an existing SFPA/Protocol</b> with the following third countries <sup>(45)</sup> : | Adoption by the Commission |        |  |
| - Cook Islands (proposals: PLAN/2021/10889, 10899 and 10900)   |                            | new    | Adopted: COM(2021)611 final, 613 final and 614 final of 06/10/2021 |

<sup>(41)</sup> The objective is to ensure as much as possible continuity between fishing grounds - in particular for the tuna fleet - through a network of SFPAs in force based on the following principles of the Common Fisheries Policy: sustainability, value for money, improved governance and consistency with other EU policies. Each year, on average 25% of the SFPA protocols expire. In order to ensure fishing continuity and maintain a network of SFPAs, new protocols must be negotiated and timely enter into force. Regarding the extension of the SFPA network, the capacity of the EU to engage into negotiations for new SFPAs, and to manage them, will depend on the guarantees obtained in terms of sustainability of the fishing stocks, and the availability of adequate financial and human resources.

<sup>(42)</sup> <https://eur-lex.europa.eu/oj/direct-access.html>

<sup>(43)</sup> Cabo Verde, Cook Islands, Côte d'Ivoire, The Gambia, Greenland, Guinea-Bissau, Liberia, Mauritania, Mauritius, Morocco, São Tomé e Príncipe, Senegal and Seychelles.

<sup>(44)</sup> Cabo Verde, Cook Islands, Côte d'Ivoire, Gabon, The Gambia, Greenland, Guinea-Bissau, Mauritania, Morocco, São Tomé e Príncipe, Senegal, Seychelles and Access Agreement to Mayotte waters.

<sup>(45)</sup> SFPAs and their associated protocols enter into force after concluding negotiations with the third country concerned.



| <b>Output</b>  | <b>Indicator</b> | <b>Target</b>                          | <b>Latest known results</b><br>(situation on 31/12/2021)   |
|--|------------------|--|--|
| - Equatorial Guinea – mandate (2016/MARE/068) and proposals (PLAN/2020/9474, 9475, 9476) |                  | mandate: Q3 2021<br>proposals: Q4 2021 | Moved to Q4 2022   |
| - Gabon – proposals (2016/MARE/065, 066 and 067)   |                  | Q2 2021                                | Adopted: COM(2021)248 final, 246 final and 247 final of 19/05/2021                                   |
| - Greenland – proposals (PLAN/2018/4779 and 4780)  |                  | Q1 2021                                | Adopted: COM(2021)72 final and 73 final of 16/02/2021  |
| - Guinea – mandate (PLAN/2019/5069) and proposals (PLAN/2020/9741, 9763 and 9764)        |                  | mandate: Q2 2021<br>proposals: Q4 2021 | Moved to Q4 2022   |
| - Kenya (proposals: 2016/MARE/053, 054 and 055)  |                  | Q4 2021                                | Moved to Q4 2022   |
| - Kiribati (proposals: 2015/MARE/006, 007 and 008)                                       |                  | Q3 2021                                | Moved to Q3 2022   |
| - Liberia – proposals (PLAN/2020/9477, 9479, 9480)                                       |                  | Q4 2021                                | Moved to Q4 2022   |
| - Madagascar – proposals (PLAN/2017/1307, 1308 and 1309)                                 |                  | Q2 2021                                | Moved to Q3 2022   |
| - Mauritania – proposals (PLAN/2021/10488, 10897 and 10898)                              |                  | new                                    | Adopted: COM(2021)357 final of 30/06/2021, COM(2021)587 final, 588 final and 589 final of 28/09/2021 |
| - Mauritius – mandate (PLAN/2020/8773) and proposals (PLAN/2020/9639, 9640 and 9642)     |                  | mandate: Q2 2021<br>proposals: Q4 2021 | Adopted: COM(2021)456 final of 05/08/2021<br>Proposals: moved to Q2 2022                             |
| - Morocco – proposal (PLAN/2021/10489)   |                  | new                                    | Adopted: COM(2021)377 final of 08/07/2021  |
| - EU-Seychelles Agreement on access to the waters of Mayotte (PLAN/2018/4897 and 4899)   |                  | Q1 2021                                | Moved to Q2 2022   |
| - Mozambique (proposals: 2015/MARE/009, 010 and 011)                                     |                  | Q4 2021                                | Moved to Q4 2022   |

## Evaluations and fitness checks

| Output   | Indicator                                 | Target  | Latest known results<br>(situation on 31/12/2021)   |
|--|---|---------|---|
| Ex-post evaluation of the current SFPA/Protocol and ex-ante evaluation and analysis of the impact of a new SFPA/Protocol between the EU and Mauritius (PLAN/2020/8772) | Publication of the Staff Working Document | Q2 2022 | Delivered:<br>SWD(2021)221 final (evaluation) and<br>SWD(2021)222 final (executive summary) of 05/08/2021<br>Evaluation study published on 27/05/2021 <sup>(46)</sup> |
| Evaluation Equatorial Guinea (SWD to be published together with mandate)   | Publication of the Staff Working Document |         | Moved to Q4 2022  |
| Evaluation Guinea (SWD to be published together with mandate)  | Publication of the Staff Working Document |         | Moved to Q4 2022  |
| Evaluation of the Sustainable Fisheries Partnership Agreements (PLAN/2020/9451)  | Publication of the Staff Working Document | Q4 2022 | Moved to June 2022  |

## Public consultations

| Output   | Indicator                            | Target  | Latest known results<br>(situation on 31/12/2021)                 |
|--|--------------------------------------|---------|---|
| Public consultation linked to the Evaluation of the Sustainable Fisheries Partnership Agreements (see above) | Public consultation on Have your say | Q1 2021 | Public consultation from 31/03/2021 to 23/06/2021 <sup>(47)</sup> |

## Other important outputs

| Output   | Indicator                  | Target | Latest known results<br>(situation on 31/12/2021)   |
|--|----------------------------|--------|---|
| Commission Decisions regarding credits for the implementation of SFPAs (financing decisions) | Adoption by the Commission | 2021   | <ul style="list-style-type: none"> <li>- Financing decision related to the 2021 financial contributions to third countries in the framework of the SFPAs: C(2021)1753 final of 22/03/2021.</li> <li>- Commission Decision on the 2021 budget appropriations for SFPAs and Protocol between the EU and Greenland and the Government of Denmark: C(2021)4063 final of 11/06/2021</li> <li>- C(2021)5847 final of 09/08/2021 (Gabon)</li> <li>- C(2021) 8427 final of 25/11/2021 (Cook Islands, Mauritania, Mauritius and Seychelles)</li> </ul> |

<sup>(46)</sup> [Ex-post and ex-ante evaluation study of the implementing protocol to the fisheries partnership agreement between the European Union and the Republic of Mauritius - Publications Office of the EU \(europa.eu\)](#)

<sup>(47)</sup> [Fisheries – evaluation of the EU’s sustainable fisheries partnership agreements \(SFPAs\) \(europa.eu\)](#)

| <b>Specific objective 3:</b> More sustainable fisheries worldwide and improved international ocean governance by 2024   |                                    | Related to spending programmes:<br>Of international organisations, including Regional Fisheries Management Organisations |                                       |
|---|------------------------------------|--|---------------------------------------|
| <b>Result indicator:</b> Proportion of proposed legislative revisions that include burden reduction measures  |                                    |  |                                       |
| <b>Explanation:</b> The indicator measures how the Commission upholds its commitment to ensure that proposals for legislative revisions incorporate burden reduction measures, in the broader context of REFIT programme and One-In, One-Out approach. The indicator shows how many proposed legislative revisions out of the total, for each relevant specific objective, include measures that concretely reduce burden.  |                                    |  |                                       |
| <b>Source of data:</b> DG MARE  |                                    |  |                                       |
| <b>Baseline</b>   | <b>Interim Milestone</b><br>(2022) | <b>Target</b><br>(2024)  | <b>Latest known results</b><br>(2021) |
| N/A   | Positive trend                     | Positive trend   | Not applicable (*)                    |
| <p>(*) There was no legislative revision among the 18 legislative proposals from DG MARE that were adopted by the College in 2021:</p> <ul style="list-style-type: none"> <li>– 5 proposals for a regulation under the ordinary legislative procedure: 4 transpositions of measures from Regional Fisheries Management Organisations (including 1 proposal under a recast procedure but which was not included in the Commission’s Regulatory Fitness and Performance Programme (REFIT), and 1 amendment to the Common Fisheries Policy Regulation (Article 5).</li> <li>– 13 proposals for a Council regulation (8 on the setting of fishing opportunities, 4 on the allocation of fishing opportunities under Sustainable Fisheries Partnership Agreements, and 1 on the management of autonomous Union tariff quotas for certain fishery products).</li> </ul> |                                    |  |                                       |

## ANNEX 3: Draft annual accounts and financial reports

AAR 2021 Version 2

### Annex 3 Financial Reports - DG MARE - Financial Year 2021

**Table 1 : Commitments**

**Table 2 : Payments**

**Table 3 : Commitments to be settled**

**Table 4 : Balance Sheet**

**Table 5 : Statement of Financial Performance**

**Table 5 Bis: Off Balance Sheet**

**Table 6 : Average Payment Times**

**Table 7 : Income**

**Table 8 : Recovery of undue Payments**

**Table 9 : Ageing Balance of Recovery Orders**

**Table 10 : Waivers of Recovery Orders**

**Table 11 : Negotiated Procedures**

**Table 12 : Summary of Procedures**

**Table 13 : Building Contracts**

**Table 14 : Contracts declared Secret**

**Table 15 : FPA duration exceeds 4 years**

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

Refresh date : 15/03/2022

**Additional comments**

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

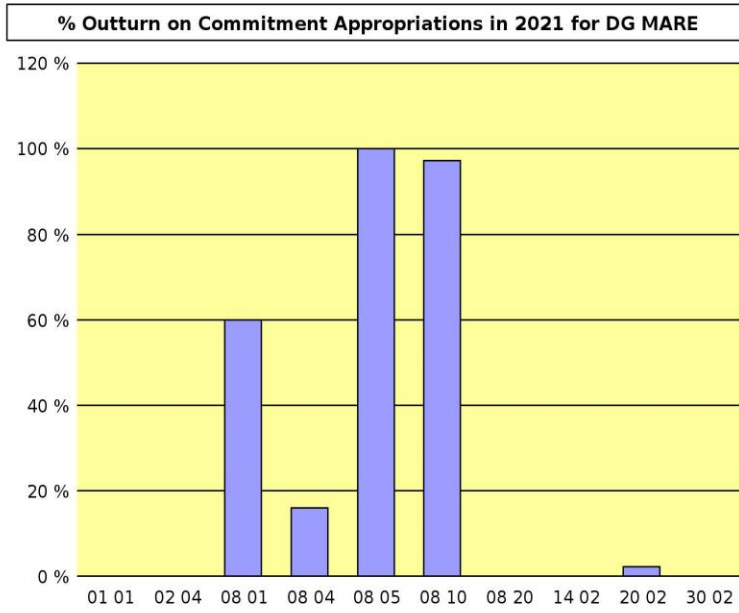
*Refresh date : 15/03/2022*

| TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2021 (in Mio €) for DG MARE |       |   |                                      |                  |                |
|--|-------|---|--------------------------------------|------------------|----------------|
|  |       |   | Commitment appropriations authorised | Commitments made | %              |
|  |       |   | 1                                    | 2                | 3=2/1          |
| <b>Title 01 Research and Innovation</b>                                      |       |   |                                      |                  |                |
| 01   | 01 01 | Support administrative expenditure of the "Research and Innovation" cluster                                 | 0.01                                 | 0.00             | 0.00 %         |
| <b>Total Title 01</b>  |       |   | <b>0.01</b>                          | <b>0.00</b>      | <b>0.00 %</b>  |
| <b>Title 02 European Strategic Investments</b>                               |       |   |                                      |                  |                |
| 02   | 02 04 | Digital Europe programme  | 0.00                                 | 0.00             | 0.00 %         |
| <b>Total Title 02</b>  |       |   | <b>0.00</b>                          | <b>0.00</b>      | <b>0.00 %</b>  |
| <b>Title 08 Agriculture and Maritime Policy</b>                              |       |   |                                      |                  |                |
| 08   | 08 01 | Support administrative expenditure of the "Agriculture and Maritime Policy" cluster                         | 5.68                                 | 3.41             | 59.97 %        |
|  | 08 04 | European Maritime and Fisheries Fund (EMFF)   | 927.04                               | 148.12           | 15.98 %        |
|  | 08 05 | Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMO) | 151.61                               | 151.54           | 99.96 %        |
|  | 08 10 | Decentralised agencies  | 21.60                                | 21.00            | 97.22 %        |
|  | 08 20 | Pilot projects, preparatory actions, prerogatives and other actions   | 0.00                                 | 0.00             | 0.00 %         |
| <b>Total Title 08</b>  |       |   | <b>1,105.94</b>                      | <b>324.07</b>    | <b>29.30 %</b> |
| <b>Title 14 External Action</b>  |       |   |                                      |                  |                |
| 14   | 14 02 | Neighbourhood, Development and International Cooperation Instrument (NDICI)                                 | 0.00                                 | 0.00             | 0.00 %         |
| <b>Total Title 14</b>  |       |   | <b>0.00</b>                          | <b>0.00</b>      | <b>0.00 %</b>  |
| <b>Title 20 Administrative expenditure of the European Commission</b>        |       |   |                                      |                  |                |
| 20   | 20 02 | Other staff and expenditure relating to persons   | 0.18                                 | 0.00             | 2.21 %         |
| <b>Total Title 20</b>  |       |   | <b>0.18</b>                          | <b>0.00</b>      | <b>2.21 %</b>  |
| <b>Title 30 Reserves</b>   |       |   |                                      |                  |                |
| 30   | 30 02 | Reserves for operational expenditure  | 0.00                                 | 0.00             | 0.00 %         |
| <b>Total Title 30</b>  |       |   | <b>0.00</b>                          | <b>0.00</b>      | <b>0.00 %</b>  |
| <b>Total Excluding NGEU</b>  |       |   | <b>1,106.12</b>                      | <b>324.07</b>    | <b>29.30 %</b> |
| <b>Total DG MARE</b>   |       |   | <b>1,106.12</b>                      | <b>324.07</b>    | <b>29.30 %</b> |

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

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

Refresh date : 15/03/2022



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Refresh date : 15/03/2022

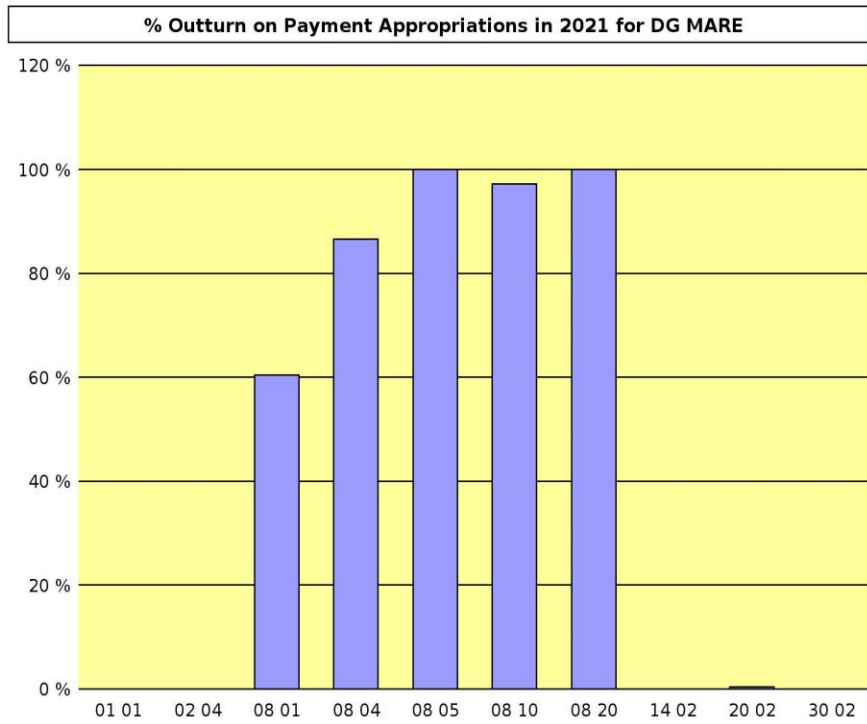
| TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2021 (in Mio €) for DG MARE |       |  |                                     |               |                |
|---|-------|--|-------------------------------------|---------------|----------------|
|   |       |  | Payment appropriations authorised * | Payments made | %              |
|   |       |  | 1                                   | 2             | 3=2/1          |
| <b>Title 01 Research and Innovation</b>                                   |       |  |                                     |               |                |
| 01  | 01 01 | Support administrative expenditure of the "Research and Innovation" cluster                                | 0.01                                | 0.00          | 0.00 %         |
| <b>Total Title 01</b>   |       |  | <b>0.01</b>                         | <b>0.00</b>   | <b>0.00%</b>   |
| <b>Title 02 European Strategic Investments</b>                            |       |  |                                     |               |                |
| 02  | 02 04 | Digital Europe programme   | 0.00                                | 0.26          | 0.00 %         |
| <b>Total Title 02</b>   |       |  | <b>0.00</b>                         | <b>0.26</b>   | <b>0.00%</b>   |
| <b>Title 08 Agriculture and Maritime Policy</b>                           |       |  |                                     |               |                |
| 08  | 08 01 | Support administrative expenditure of the "Agriculture and Maritime Policy" cluster                        | 6.68                                | 4.04          | 60.39 %        |
|   | 08 04 | European Maritime and Fisheries Fund (EMFF)  | 800.21                              | 692.61        | 86.55 %        |
|   | 08 05 | Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO) | 149.53                              | 149.53        | 100.00 %       |
|   | 08 10 | Decentralised agencies   | 21.60                               | 21.00         | 97.22 %        |
|   | 08 20 | Pilot projects, preparatory actions, prerogatives and other actions  | 1.16                                | 1.16          | 100.00 %       |
| <b>Total Title 08</b>   |       |  | <b>979.18</b>                       | <b>868.33</b> | <b>88.68%</b>  |
| <b>Title 14 External Action</b>   |       |  |                                     |               |                |
| 14  | 14 02 | Neighbourhood, Development and International Cooperation Instrument (NDICI)                                | 0.00                                | 0.20          | 0.00 %         |
| <b>Total Title 14</b>   |       |  | <b>0.00</b>                         | <b>0.20</b>   | <b>0.00%</b>   |
| <b>Title 20 Administrative expenditure of the European Commission</b>     |       |  |                                     |               |                |
| 20  | 20 02 | Other staff and expenditure relating to persons  | 0.19                                | 0.00          | 0.32 %         |
| <b>Total Title 20</b>   |       |  | <b>0.19</b>                         | <b>0.00</b>   | <b>0.32%</b>   |
| <b>Title 30 Reserves</b>  |       |  |                                     |               |                |
| 30  | 30 02 | Reserves for operational expenditure   | 0.00                                | 0.00          | 0.00 %         |
| <b>Total Title 30</b>   |       |  | <b>0.00</b>                         | <b>0.00</b>   | <b>0.00%</b>   |
| <b>Total Excluding NGEU</b>   |       |  | <b>979.37</b>                       | <b>868.79</b> | <b>88.71%</b>  |
| <b>Total DG MARE</b>  |       |  | <b>979.37</b>                       | <b>868.79</b> | <b>88.71 %</b> |

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

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Refresh date : 15/03/2022

| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG MARE |       |   |                           |          |             |                 |   |  |  |
|---|-------|---|---------------------------|----------|-------------|-----------------|---|--|--|
| Chapter   |       |   | Commitments to be settled |          |             |                 | Commitments to be settled from financial years previous to 2020 | Total of commitments to be settled at end of financial year 2021 | Total of commitments to be settled at end of financial year 2020 |
|   |       |   | Commitments               | Payments | RAL         | % to be settled |   |  |  |
|   |       |   | 1                         | 2        | 3=1-2       | 4=1-2/1         | 5   | 6=3+5  | 7  |
| 01  | 01 01 | Support administrative expenditure of the "Research and Innovation" cluster | 0.00                      |          | 0.00        | 0.00%           | 0.00  | 0.00   | 0.00   |
| <b>Total Title 01</b>   |       |   | <b>0.00</b>               |          | <b>0.00</b> | <b>0.00%</b>    | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  |

| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG MARE |       |                          |                           |             |             |                 |   |  |  |
|---|-------|--------------------------|---------------------------|-------------|-------------|-----------------|---|--|--|
| Chapter   |       |                          | Commitments to be settled |             |             |                 | Commitments to be settled from financial years previous to 2020 | Total of commitments to be settled at end of financial year 2021 | Total of commitments to be settled at end of financial year 2020 |
|   |       |                          | Commitments               | Payments    | RAL         | % to be settled |   |  |  |
|   |       |                          | 1                         | 2           | 3=1-2       | 4=1-2/1         | 5   | 6=3+5  | 7  |
| 02  | 02 04 | Digital Europe programme | 0.00                      | 0.00        | 0.00        | 0.00%           | 0.00  | 0.00   | 0.26   |
| <b>Total Title 02</b>   |       |                          | <b>0.00</b>               | <b>0.00</b> | <b>0.00</b> | <b>0.00%</b>    | <b>0.00</b>   | <b>0.00</b>  | <b>0.26</b>  |

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

Refresh date : 15/03/2022

| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG MARE |       |  |                           |               |               |                 |   |  |  |
|---|-------|--|---------------------------|---------------|---------------|-----------------|---|--|--|
| Chapter   |       |  | Commitments to be settled |               |               |                 | Commitments to be settled from financial years previous to 2020 | Total of commitments to be settled at end of financial year 2021 | Total of commitments to be settled at end of financial year 2020 |
|   |       |  | Commitments               | Payments      | RAL           | % to be settled |   |  |  |
|   |       |  | 1                         | 2             | 3=1-2         | 4=1-2/1         | 5   | 6=3+5  | 7  |
| 08  | 08 01 | Support administrative expenditure of the "Agriculture and Maritime Policy" cluster                        | 3.41                      | 3.09          | 0.32          | 9.43%           | 0.00  | 0.32   | 1.00   |
|   | 08 04 | European Maritime and Fisheries Fund (EMFF)  | 148.12                    | 4.36          | 143.76        | 97.06%          | 2,629.28  | 2,773.04   | 3,325.55   |
|   | 08 05 | Sustainable Fisheries Partnership Agreements (SFPA) and Regional Fisheries Management Organisations (RFMO) | 151.54                    | 137.07        | 14.48         | 9.55%           | 8.85  | 23.32  | 21.31  |
|   | 08 10 | Decentralised agencies   | 21.00                     | 21.00         | 0.00          | 0.00%           | 0.00  | 0.00   | 0.00   |
|   | 08 20 | Pilot projects, preparatory actions, prerogatives and other actions  | 0.00                      | 0.00          | 0.00          | 0.00%           | 0.91  | 0.91   | 2.07   |
| <b>Total Title 08</b>   |       |  | <b>324.07</b>             | <b>165.51</b> | <b>158.56</b> | <b>48.93%</b>   | <b>2,639.04</b>   | <b>2,797.60</b>  | <b>3,349.93</b>  |
| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG MARE |       |  |                           |               |               |                 |   |  |  |
| Chapter   |       |  | Commitments to be settled |               |               |                 | Commitments to be settled from financial years previous to 2020 | Total of commitments to be settled at end of financial year 2021 | Total of commitments to be settled at end of financial year 2020 |
|   |       |  | Commitments               | Payments      | RAL           | % to be settled |   |  |  |
|   |       |  | 1                         | 2             | 3=1-2         | 4=1-2/1         | 5   | 6=3+5  | 7  |
| 14  | 14 02 | Neighbourhood, Development and International Cooperation Instrument (NDICI)                                | 0.00                      | 0.00          | 0.00          | 0.00%           | 0.00  | 0.00   | 0.20   |
| <b>Total Title 14</b>   |       |  | <b>0.00</b>               | <b>0.00</b>   | <b>0.00</b>   | <b>0.00%</b>    | <b>0.00</b>   | <b>0.00</b>  | <b>0.20</b>  |

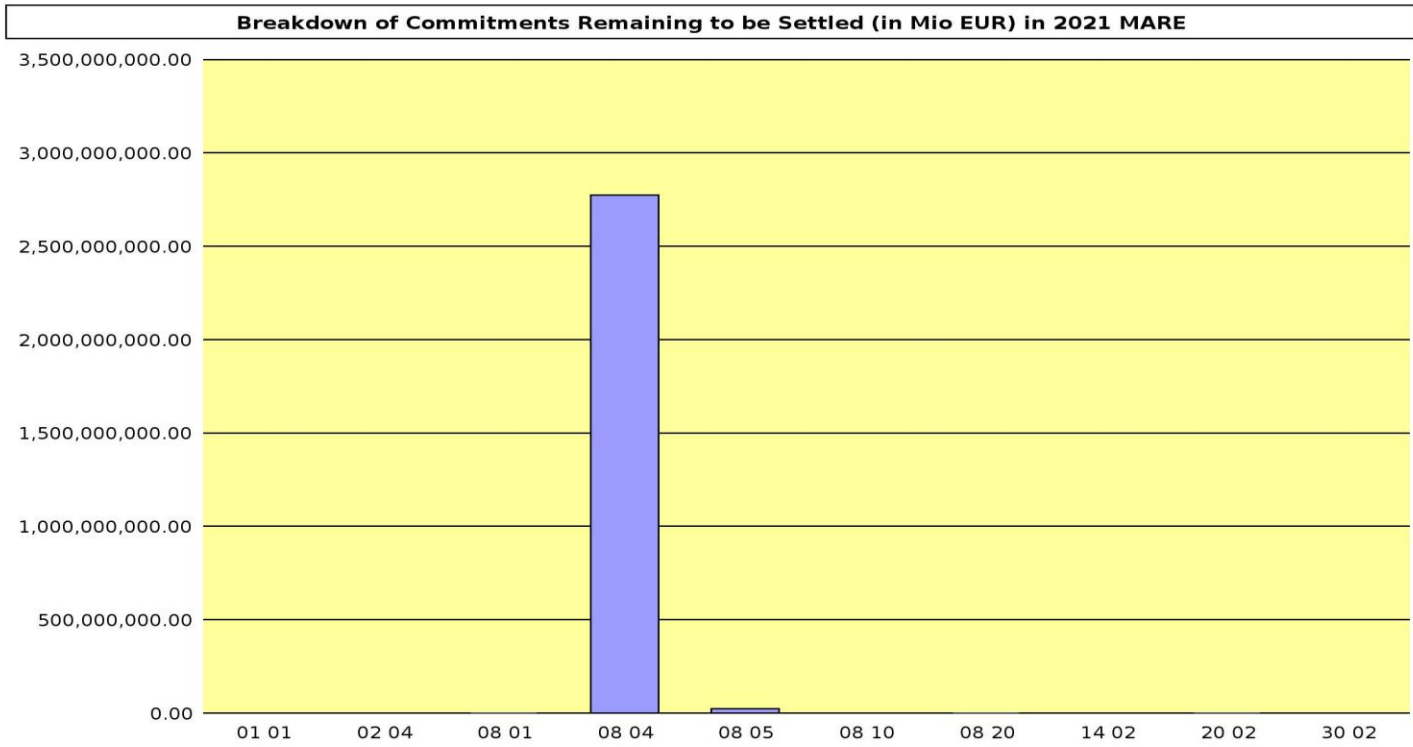
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 15/03/2022

| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG MARE |       |   |                           |               |               |                 |   |  |  |
|---|-------|---|---------------------------|---------------|---------------|-----------------|---|--|--|
| Chapter   |       |   | Commitments to be settled |               |               |                 | Commitments to be settled from financial years previous to 2020 | Total of commitments to be settled at end of financial year 2021 | Total of commitments to be settled at end of financial year 2020 |
|   |       |   | Commitments               | Payments      | RAL           | % to be settled |   |  |  |
|   |       |   | 1                         | 2             | 3=1-2         | 4=1-2/1         | 5   | 6=3+5  | 7  |
| 20  | 20 02 | Other staff and expenditure relating to persons | 0.00                      | 0.00          | 0.00          | 85.60%          | 0.00  | 0.00   | 0.01   |
| <b>Total Title 20</b>   |       |   | <b>0.00</b>               | <b>0.00</b>   | <b>0.00</b>   | <b>85.60%</b>   | <b>0.00</b>   | <b>0.00</b>  | <b>0.01</b>  |
| TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2021 (in Mio €) for DG MARE |       |   |                           |               |               |                 |   |  |  |
| Chapter   |       |   | Commitments to be settled |               |               |                 | Commitments to be settled from financial years previous to 2020 | Total of commitments to be settled at end of financial year 2021 | Total of commitments to be settled at end of financial year 2020 |
|   |       |   | Commitments               | Payments      | RAL           | % to be settled |   |  |  |
|   |       |   | 1                         | 2             | 3=1-2         | 4=1-2/1         | 5   | 6=3+5  | 7  |
| 30  | 30 02 | Reserves for operational expenditure            | 0.00                      |               | 0.00          | 0.00%           | 0.00  | 0.00   | 0.00   |
| <b>Total Title 30</b>   |       |   | <b>0.00</b>               |               | <b>0.00</b>   | <b>0.00%</b>    | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  |
| <b>Total Excluding NGEU</b>   |       |   | <b>324.07</b>             | <b>165.51</b> | <b>158.56</b> | <b>48.93%</b>   | <b>2,639.04</b>   | <b>2,797.60</b>  | <b>3,350.40</b>  |
| <b>Total for DG MARE</b>  |       |   | <b>324.07</b>             | <b>165.51</b> | <b>158.56</b> | <b>48.93 %</b>  | <b>2,639.04</b>   | <b>2,797.60</b>  | <b>3,350.40</b>  |

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

Refresh date : 15/03/2022



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

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**TABLE 4 : BALANCE SHEET for DG MARE**

| <b>BALANCE SHEET</b>                          | <b>2021</b>            | <b>2020</b>            |
|---|------------------------|------------------------|
| A.I. NON CURRENT ASSETS                       | 284,633,995.92         | 285,599,727.47         |
| A.I.1. Intangible Assets                      | 106,636.51             | 1,386,274.64           |
| A.I.5. Non-Current Pre-Financing              | 284,527,359.41         | 284,213,452.83         |
| A.II. CURRENT ASSETS                          | 127,782,407.86         | 177,910,503.99         |
| A.II.2. Current Pre-Financing                 | 45,517,411.83          | 95,258,045.91          |
| A.II.3. Curr Exch Receiv &Non-Ex Recoverables | 82,264,996.03          | 82,652,458.08          |
| <b>ASSETS</b>                                 | <b>412,416,403.78</b>  | <b>463,510,231.46</b>  |
| P.II. CURRENT LIABILITIES                     | -305,497,544.24        | -198,084,190.85        |
| P.II.4. Current Payables                      | -246,696,676.54        | -166,316,891.24        |
| P.II.5. Current Accrued Charges &Defrd Income | -58,800,867.70         | -31,767,299.61         |
| <b>LIABILITIES</b>                            | <b>-305,497,544.24</b> | <b>-198,084,190.85</b> |
| <b>NET ASSETS (ASSETS less LIABILITIES)</b>   | <b>106,918,859.54</b>  | <b>265,426,040.61</b>  |
| <br>  |                        |                        |
| P.III.2. Accumulated Surplus/Deficit          | 5,429,405,045.63       | 4,592,919,815.28       |
| <br>  |                        |                        |
| Non-allocated central (surplus)/deficit*      | -5,536,323,905.17      | -4,858,345,855.89      |
| <br>  |                        |                        |
| <b>TOTAL DG MARE</b>                          | <b>0.00</b>            | <b>0.00</b>            |

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

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

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

Refresh date : 15/03/2022

**TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG MARE**

| <b>STATEMENT OF FINANCIAL PERFORMANCE</b>  | <b>2021</b>           | <b>2020</b>           |
|--|-----------------------|-----------------------|
| II.1 REVENUES                              | 1,425,621.3           | -2,872,451.71         |
| II.1.1. NON-EXCHANGE REVENUES              | -937,146.19           | -4,241,850.22         |
| II.1.1.6. RECOVERY OF EXPENSES             | -937,146.19           | -4,241,850.22         |
| II.1.2. EXCHANGE REVENUES                  | 2,362,767.49          | 1,369,398.51          |
| II.1.2.2. OTHER EXCHANGE REVENUE           | 2,362,767.49          | 1,369,398.51          |
| II.2. EXPENSES                             | 909,859,053           | 839,357,682.06        |
| II.2. EXPENSES                             | 909,859,053           | 839,357,682.06        |
| II.2.10. OTHER EXPENSES                    | 6,266,609.63          | 6,150,649.26          |
| II.2.1. EXP IMPLM BY MEMBER STATES (SH)    | 709,586,419.17        | 640,951,656.39        |
| II.2.2. EXP IMPLM BY COMMISS&EX.AGENC      | 173,628,998.85        | 176,052,653.00        |
| II.2.3. EXP IMPL BY OTH EU AGENC&BODIES    | 20,437,332.64         | 16,298,870.36         |
| II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM | 3,154.56              |                       |
| II.2.6. STAFF AND PENSION COSTS            | -63,715.00            | -97,360.00            |
| II.2.8. FINANCE COSTS                      | 253.15                | 1,213.05              |
| <b>STATEMENT OF FINANCIAL PERFORMANCE</b>  | <b>911,284,674.30</b> | <b>836,485,230.35</b> |



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

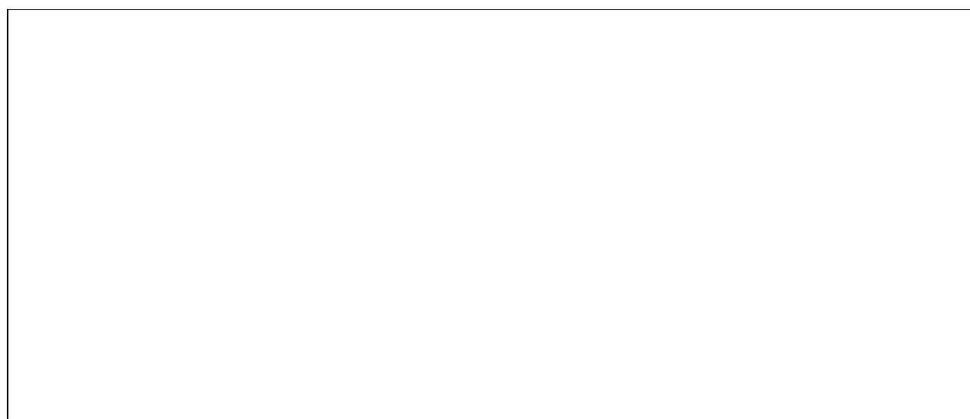
Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

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

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**TABLE 5bis : OFF BALANCE SHEET for DG MARE**

| <b>OFF BALANCE</b>                         | <b>2021</b>       | <b>2020</b>       |
|--|-------------------|-------------------|
| OB.1. Contingent Assets                    | 325,000           | 425,603.25        |
| GR for performance                         | 325,000.00        | 325,000.00        |
| GR for pre-financing                       | 0.00              | 100,603.25        |
| OB.2. Contingent Liabilities               | 0                 | 0                 |
| OB.2.7. CL Legal cases OTHER               | 0.00              | 0.00              |
| OB.3. Other Significant Disclosures        | -2,902,772,335.1  | -3,324,540,626.57 |
| OB.3.2. Comm against app. not yet consumed | -2,490,513,073.10 | -3,152,324,626.57 |
| OB.3.3.1 Structural operations             | 0.00              | 0.00              |
| OB.3.3.3. Fisheries agreement              | -412,259,262.00   | -172,216,000.00   |
| OB.4. Balancing Accounts                   | 2,902,447,335.1   | 3,324,115,023.32  |
| OB.4. Balancing Accounts                   | 2,902,447,335.10  | 3,324,115,023.32  |
| <b>OFF BALANCE</b>                         | <b>0.00</b>       | <b>0.00</b>       |



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

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

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

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| Legal Times                 |                       |                                   |            |                              |                      |            |                              |                      |            |
|-----------------------------|-----------------------|-----------------------------------|------------|------------------------------|----------------------|------------|------------------------------|----------------------|------------|
| Maximum Payment Time (Days) | Total Nbr of Payments | Nbr of Payments within Time Limit | Percentage | Average Payment Times (Days) | Nbr of Late Payments | Percentage | Average Payment Times (Days) | Late Payments Amount | Percentage |
| 26                          | 1                     | 1                                 | 100.00 %   | 13                           |                      |            |                              | 0                    | 0 %        |
| 30                          | 419                   | 414                               | 98.81 %    | 11.8                         | 5                    | 1.19 %     | 33.6                         | 1,437,507.1          | 1 %        |
| 45                          | 1                     | 1                                 | 100.00 %   | 17                           |                      |            |                              | 0                    | 0 %        |
| 46                          | 1                     | 1                                 | 100.00 %   | 6                            |                      |            |                              | 0                    | 0 %        |
| 60                          | 143                   | 139                               | 97.20 %    | 24.8                         | 4                    | 2.80 %     | 132.25                       | 19,934,510.23        | 4 %        |
| 80                          | 2                     | 2                                 | 100.00 %   | 49                           |                      |            |                              | 0                    | 0 %        |
| 89                          | 1                     | 1                                 | 100.00 %   | 13                           |                      |            |                              | 0                    | 0 %        |
| 90                          | 23                    | 23                                | 100.00 %   | 42.65                        |                      |            |                              | 0                    | 0 %        |
| 180                         | 27                    | 27                                | 100.00 %   | 52.19                        |                      |            |                              | 0                    | 0 %        |

|                            |       |     |         |       |   |        |       |               |     |
|----------------------------|-------|-----|---------|-------|---|--------|-------|---------------|-----|
| Total Number of Payments   | 618   | 609 | 98.54 % |       | 9 | 1.46 % |       | 21,372,017.33 | 3 % |
| Average Net Payment Time   | 18.72 |     |         | 17.85 |   |        | 77.44 |               |     |
| Average Gross Payment Time | 28.24 |     |         | 27.41 |   |        | 84.67 |               |     |

| Suspensions                             |                                 |                              |                   |                          |                              |                   |                   |
|---|---------------------------------|------------------------------|-------------------|--------------------------|------------------------------|-------------------|-------------------|
| Average Report Approval Suspension Days | Average Payment Suspension Days | Number of Suspended Payments | % of Total Number | Total Number of Payments | Amount of Suspended Payments | % of Total Amount | Total Paid Amount |
| 0                                       | 46                              | 127                          | 20.55 %           | 618                      | 553,301,456.51               | 73.12 %           | 756,668,113.28    |

| Late Interest paid in 2021 |            |  |              |
|----------------------------|------------|--|--------------|
| DG                         | GL Account | Description                                | Amount (Eur) |
| MARE                       | 65010100   | Interest on late payment of charges New FR | 253.15       |
|                            |            |  | 253.15       |

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

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

Refresh date : 15/03/2022

| TABLE 7 : SITUATION ON REVENUE AND INCOME in 2021 for DG MARE |  |                               |                     |                       |                                |                     |                       |                     |
|---|--|-------------------------------|---------------------|-----------------------|--------------------------------|---------------------|-----------------------|---------------------|
| Chapter   |  | Revenue and income recognized |                     |                       | Revenue and income cashed from |                     |                       | Outstanding balance |
|   |  | Current year RO               | Carried over RO     | Total                 | Current Year RO                | Carried over RO     | Total                 |                     |
|   |  | 1                             | 2                   | 3=1+2                 | 4                              | 5                   | 6=4+5                 |                     |
| 62  | Natural resources and environment                        | 111,193,823.53                | 0.00                | 111,193,823.53        | 111,048,482.62                 | 0.00                | 111,048,482.62        | 145,340.91          |
| 66  | Other contributions and refunds                          | 601,129.62                    | 0.00                | 601,129.62            | 601,129.62                     | 0.00                | 601,129.62            | 0.00                |
| 67  | Completion for outstanding recovery orders prior to 2021 | 0.00                          | 3,163,017.98        | 3,163,017.98          | 0.00                           | 2,890,771.01        | 2,890,771.01          | 272,246.97          |
| <b>Total DG MARE</b>  |  | <b>111,794,953.15</b>         | <b>3,163,017.98</b> | <b>114,957,971.13</b> | <b>111,649,612.24</b>          | <b>2,890,771.01</b> | <b>114,540,383.25</b> | <b>417,587.88</b>   |

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

Refresh date : 15/03/2022

**TABLE 8 : RECOVERY OF PAYMENTS in 2021 for DG MARE  
(Number of Recovery Contexts and corresponding Transaction Amount)**

| Year of Origin<br>(commitment) | Total undue payments<br>recovered |           | Total transactions in<br>recovery context<br>(incl. non-qualified) |                       | % Qualified/Total RC |           |
|--------------------------------|-----------------------------------|-----------|--|-----------------------|----------------------|-----------|
|                                | Nbr                               | RO Amount | Nbr  | RO Amount             | Nbr                  | RO Amount |
| 2011                           |                                   |           | 1  | 11,064.65             |                      |           |
| 2014                           |                                   |           | 2  | 194,621.43            |                      |           |
| 2016                           |                                   |           | 19   | 83,219,225.33         |                      |           |
| 2017                           |                                   |           | 13   | 21,977,963.69         |                      |           |
| 2018                           |                                   |           | 6  | 5,367,789.52          |                      |           |
| 2019                           |                                   |           | 2  | 44,357.23             |                      |           |
| 2020                           |                                   |           | 6  | 979,931.3             |                      |           |
| <b>Sub-Total</b>               |                                   |           | <b>49</b>  | <b>111,794,953.15</b> |                      |           |

| EXPENSES BUDGET                | Irregularity |                   | OLAF Notified |        | Total undue payments<br>recovered |                   | Total transactions in<br>recovery context<br>(incl. non-qualified) |                       | % Qualified/Total RC |              |
|--------------------------------|--------------|-------------------|---------------|--------|-----------------------------------|-------------------|--|-----------------------|----------------------|--------------|
|                                | Nbr          | Amount            | Nbr           | Amount | Nbr                               | Amount            | Nbr  | Amount                | Nbr                  | Amount       |
| INCOME LINES IN<br>INVOICES    |              |                   |               |        |                                   |                   |  |                       |                      |              |
| NON ELIGIBLE IN<br>COST CLAIMS | 8            | 51,832.43         |               |        | 8                                 | 51,832.43         | 38   | 8,882,344.56          | 21.05%               | 0.58%        |
| CREDIT NOTES                   | 31           | 127,970.42        |               |        | 31                                | 127,970.42        | 51   | 436,636.24            | 60.78%               | 29.31%       |
| <b>Sub-Total</b>               | <b>39</b>    | <b>179,802.85</b> |               |        | <b>39</b>                         | <b>179,802.85</b> | <b>89</b>  | <b>9,318,980.8</b>    | <b>43.82%</b>        | <b>1.93%</b> |
| <b>GRAND TOTAL</b>             | <b>39</b>    | <b>179,802.85</b> |               |        | <b>39</b>                         | <b>179,802.85</b> | <b>138</b>   | <b>121,113,933.95</b> | <b>28.26%</b>        | <b>0.15%</b> |

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

Refresh date : 15/03/2022

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 12/31/2021 for DG MARE

|      | Number at<br>1/1/2021 1 | Number at<br>12/31/2021 | Evolution | Open Amount<br>(Eur) at 1/1/2021 1 | Open Amount<br>(Eur) at<br>12/31/2021 | Evolution |
|------|-------------------------|-------------------------|-----------|------------------------------------|---------------------------------------|-----------|
| 2006 | 1                       | 1                       | 0.00 %    | 112,483.00                         | 112,483.00                            | 0.00 %    |
| 2007 | 1                       | 1                       | 0.00 %    | 159,763.97                         | 159,763.97                            | 0.00 %    |
| 2020 | 3                       |                         | -100.00 % | 2,890,771.01                       |                                       | -100.00 % |
| 2021 |                         | 3                       |           |                                    | 145,340.91                            |           |
|      | 5                       | 5                       | 0.00 %    | 3,163,017.98                       | 417,587.88                            | -86.80 %  |

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

Refresh date : 15/03/2022

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2021 for DG MARE

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

|               |  |
|---------------|--|
| Total DG MARE |  |
|---------------|--|

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

There are 1 waivers below 60 000 € for a total amount of -20

|  |
|--|
|  |
|--|

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

Refresh date : 15/03/2022

TABLE 11 : Negotiated Procedures in 2021 for DG MARE

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

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

Refresh date : 15/03/2022

TABLE 12 : Summary of Procedures in 2021 for DG MARE

**Internal Procedures > € 60,000**

| Procedure Legal base           | Number of Procedures | Amount (€)          |
|--------------------------------|----------------------|---------------------|
| Open procedure (FR 164 (1)(a)) | 2                    | 2,884,117.65        |
| <b>Total</b>                   | <b>2</b>             | <b>2,884,117.65</b> |

**Additional Comments:**

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

Refresh date : 15/03/2022

**TABLE 13 : BUILDING CONTRACTS In 2021 for DG MARE**

| <b>Legal Base</b> | <b>Procedure subject</b> | <b>Contract Number</b> | <b>Contractor Name</b> | <b>Contract Subject</b> | <b>Contracted Amount (€)</b> |
|-------------------|--------------------------|------------------------|------------------------|-------------------------|------------------------------|
|                   |                          |                        |                        |                         |                              |
|                   |                          |                        |                        |                         |                              |

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

Refresh date : 15/03/2022



**TABLE 14 : CONTRACTS DECLARED SECRET in 2021 for DG MARE**

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

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

Refresh date : 15/03/2022

**TABLE 15 : FPA duration exceeds 4 years - DG MARE**

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

*Refresh date : 15/03/2022*

**TABLE 16 : Commitments co-delegation type 3 in 2021 for DG MARE**

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

Refresh date : 15/03/2022

## ANNEX 4: Financial Scorecard

The Annex 4 of each Commission service summarises the annual result of the standard financial indicators measurement. Annexed to the Annual Activity Report 2021, 10 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes)<sup>(48)</sup>:

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

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

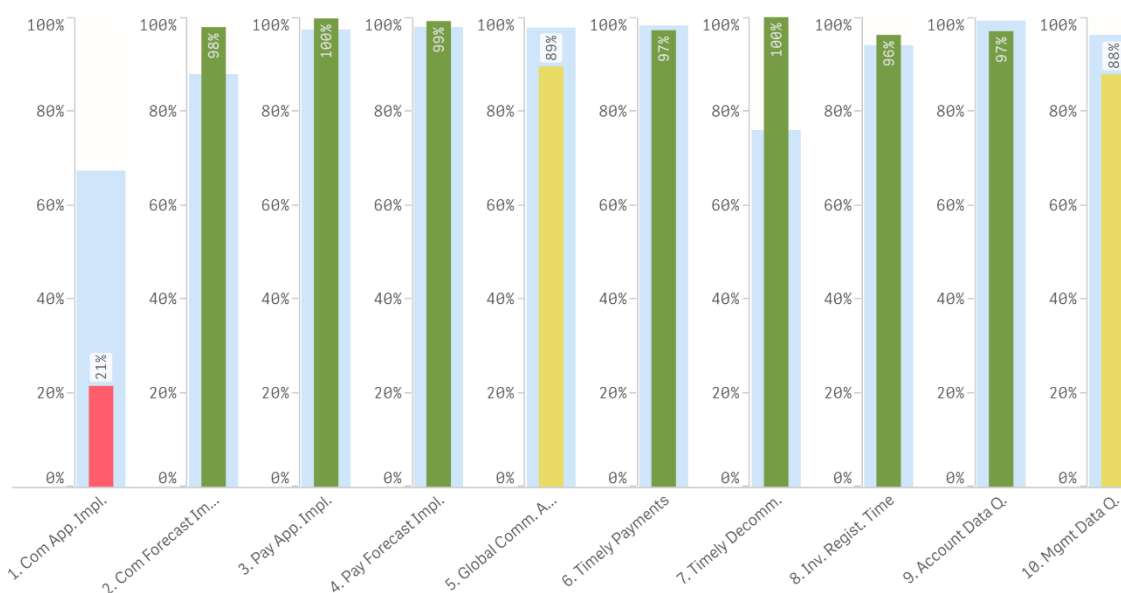
- 100 – >95% of the target: dark green
- 95 – >90% of the target: light green
- 90 – >85% of the target: yellow
- 85 – >80% of the target: light red
- 80 – 0% of the target: dark red

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

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<sup>(48)</sup> If the EC service did not perform any transaction in the area measured by the indicator or the information is not available in the central financial system, the indicator is not calculated (i.e. displayed as "-") in this Annex.

### MARE Indicator Scores 2021



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

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

| Indicator                                   | Objective   | Comment <sup>(49)</sup>   | MARE Score | EC Score |
|---|---|---|------------|----------|
| 1. Commitment Appropriations Implementation | Ensure efficient use of commitment appropriations expiring at the end of Financial Year                           | The main factor that explains the low execution is the absence of the adoption of any EMFAF operational programmes in 2021 (66% of available appropriations). In addition, appropriations resulting from assigned revenue under the 2007-2013 European Fisheries Fund operational programmes could not be re-used as allocations are pre-determined per Member State (13% of available appropriations). | 21%        | 67%      |
| 2. Commitment Forecast Implementation       | Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year |   | 98%        | 88%      |
| 3. Payment Appropriations Implementation    | Ensure efficient use of payment appropriations expiring at the end of Financial Year                              |   | 100%       | 97%      |

<sup>(49)</sup> An explanation behind the indicator result can be provided, e.g. the comment about the achievement itself, reference to the whole Commission performance (better or worse), reasons behind this achievement. The comment is mandatory for the 'Timely payments' indicator. For the rest of indicators the comment is mandatory only if the score is equal or below the target of 80%.

|   |  |  |      |     |
|---|--|--|------|-----|
| 4. Payment Forecast Implementation              | Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year                    |  | 99%  | 98% |
| 5. Global Commitment Absorption <sup>(50)</sup> | Ensure efficient use of already earmarked commitment appropriations (at L1 level)  |  | 89%  | 98% |
| 6. Timely Payments                              | Ensure efficient processing of payments within the legal deadlines   | DG MARE closely monitors the efficient processing of payments to ensure that they are made within the legal deadlines. | 97%  | 98% |
| 7. Timely Decommittments                        | Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle   |  | 100% | 76% |
| 8. Invoice Registration Time                    | Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC                  |  | 96%  | 94% |
| 9. Accounting Data Quality                      | Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts             |  | 97%  | 99% |
| 10. Management Data Quality                     | Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions |  | 88%  | 96% |

<sup>(50)</sup> Due to technical limitation, the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

## **ANNEX 5: Materiality criteria**

### **I. For shared management**

#### **Assessment of management and control systems in the Member States and for the programming period 2007-2013**

##### **➤ The assessment at closure**

At closure the Annual Control Reports were submitted as part of the closure packages. For each programme, the Directorate General carried out an in depth assessment of the information provided (in particular the audit opinion, the projected error rate covering the 2015 and 2016 expenditure and the residual risk rate).

As the audit authorities were required to disclose a residual risk rate calculated on the basis of the expenditure certified during the whole programming period, the residual risk rate is used as this is the best estimate of the expenditure which is not in full conformity with contractual or regulatory provisions over the lifetime of the programme.

The assessment of the relevant reports, data and other information available requires the application of professional judgement, namely when weighting contradictory information or considering abnormal statistical results. When taking into account reported corrections, the authorising officer by delegation also assesses that they are reliable based on all audit information and in particular the validation made at closure by the audit authorities and that they effectively mitigate the risks identified and that they result in a reduction in the level of the error that remains uncorrected in the population.

##### **➤ Materiality criteria and reservations**

Final payments are made for the closure of the programmes only when all issues are cleared.

Following the in-depth assessment of closure documents, a non-quantified reservation was made for those programmes, where either additional audit work is requested or financial corrections may need to be applied exceeding the retention (5% or less for underspent programmes of the overall allocation made at programme level).

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

For the 2017 AAR and onwards, the risk "at payment" is estimated by applying the residual risk rate communicated by the audit authorities as part of the closure documents and validated by the Commission services to the "relevant expenditure" (i.e. payments and the cleared pre-financing made during the reporting year).

Being at the stage of the closure of the programming period, the amount at risk at closure is equal to the risk at payment.

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

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

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

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

- Total Error Rates and Residual Total Error Rates for the accounting year 2019-2020 are confirmed which takes into account all available information and audit results assessed through desk review and, where necessary and conclusions are already available, risk-based on the spot compliance audits carried out in 2021. Following 2014-2020 legal framework, the Commission can in subsequent years (during the documents retention period) continue to carry out on the spot audits to address specific risks or programmes.
- In relation to the Total Error Rates and Residual Total Error Rates for the accounting year 2020-2021 communicated by the audit authorities at the latest by 1 March 2022, a first preliminary consistency review is carried out to identify potential inconsistencies or clerical mistakes. The resulting adjusted total error rates and residual total error rates are disclosed in annex 7 of the AAR for information purposes and to identify the need to issue additional reservations. If no error rates are reported by the audit authorities or they are not considered reliable at the date of signature of the AAR, flat rates are used.

### ➤ **Materiality criteria and reservations**

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



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

As a general rule, a programme will be put under reservation if at least one of the following conditions applies, based on the 2020-2021 assurance packages received in February and at the latest by 1 March 2022:

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

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

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

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

The operational programmes are classified in the following categories:

- **Operational programmes not in reservation:**
  - **Reasonable assurance** means that there is no material deficiency affecting key elements of the systems (only minor improvements may be needed in some cases) and there are no material issues concerning either conformity of expenditure (residual total error rate < 2%) or the accounts;
  - **Reasonable assurance with low risk** of irregularities covers programmes with the existence of some deficiencies in key elements of the systems without material impact on the EU Budget; and where there are no material issues with either the legality and regularity of the expenditure (residual total error rate < 2%) or the accounts;
  - **Limited assurance with medium risk** of irregularities covers programmes with deficiencies in key elements of the systems with no material risk for the EU budget (e.g. programme with a total error rate between 5% and 10% and where adequate financial corrections have been implemented);

- **Operational programmes in reservation:**

- **Limited assurance with medium risk** of irregularities covers:

- programmes with deficiencies in key elements of the systems with a material risk for the EU budget (e.g. programme with a total error rate between 5% and 10% and where no adequate financial corrections have been implemented yet); and/or
- programmes with material legality and regularity issues and insufficient financial corrections implemented ("residual total error rate" remains above 2%); and/or
- programmes with material issues concerning the completeness, accuracy and veracity of the accounts.

- **Limited assurance with high risk** of irregularities covers:

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

For the calculation of the amounts impacted by a reservation, the residual total error rate for the 2020-2021 accounts is applied to the 2021 relevant expenditure of the operational programmes concerned.

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

Since 2019<sup>(51)</sup>, a 'de minimis' threshold for financial reservations has been introduced. Quantified AAR reservations related to residual error rates above the 2% materiality threshold, are deemed not substantial for segments representing less than 5% of a DG's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. The implementation of this 'de minimis' threshold applies at the level of the AAR reservations, i.e. not at all affecting the detailed reservations at the level of the Operational Programme(s). Given the amounts involved, this threshold has no effect on the AAR reservation of DG MARE for 2021.

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<sup>(51)</sup> Agreement of the Corporate Management Board of 30/4/2019.

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

The risk “at payment” is calculated by applying the weighted residual total error rate of the accounting year 2019-2020 as confirmed by the Commission services<sup>(52)</sup> to the “relevant expenditure” of the reporting year<sup>(53)</sup>.

The amount at risk “at closure” indicates the remaining risk to the 2021 relevant expenditure once the necessary financial corrections have been applied to bring the total residual error rates for all OPs down to 2%. MARE is able to identify for which OPs additional financial corrections are required. These estimated future corrections - if any - are deducted from the amount at risk at payment.

### **II. For direct management**

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

#### ***Qualitative criteria for defining significant weaknesses***

For the main direct expenditure DG MARE uses an approach based on the following criteria:

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

In this respect, if a ‘critical’ recommendation would be issued by auditors in the context of a final audit report, provided it is accepted by the auditee, and that sufficient corrective action has not been taken to implement this recommendation, it will be considered.

#### **For Sustainable Fisheries Partnership Agreements**

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

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<sup>(52)</sup> After neutralising the impact of the advances paid into financial instruments and included in the sample of audit authorities based on declared expenditure (in line with Article 127 CPR)

<sup>(53)</sup> The “relevant expenditure” of the Commission reporting year is equal to: payments made during the reporting year excluding new pre-financing and including the 10% retained, and including the cleared pre-financing minus the retentions released and any deductions applied in the accounts covering the expenditure of the period 1 July 2020 to 30 June 2021.

## Procurement and Grants

A combination of preventive, detective and corrective controls are embedded into the programming and planning, verification, execution and monitoring, management and reporting processes so as to ensure effective mitigation of the financial and management risks. The procurement and grant procedures are, to a large extent, subject to regulatory requirements which cannot be curtailed.

In conclusion, through the analysis of the available control results an assessment can be made of identified weaknesses and their relative impact on legality and regularity and has not unveiled any significant weakness which could have a material impact as regards the legality and regularity of the financial operations.

### ***Quantitative criteria for defining reservations***

In establishing a judgement on materiality, it is necessary to ensure that sufficient weight is given to the significance of the detected error rate in relation to the payments made in the year in question for the policy area concerned. Taking account of the fact that the programmes/contracts are multi-annual and that the Member States audited have been chosen on the basis of a risk analysis, a deficiency should materialise and a reservation should be made if the potential financial impact of errors detected by ex-post controls during the year exceeds 2% of the payments sampled for the programmes concerned **and** if the multi-annual error rate resulting from the current year and previous years' ex-post control activity account for more than 2% of the sampled payments audited for those activities.

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

### **EXPENDITURE IN SHARED MANAGEMENT**

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

- The annual cost of audit work: this covers DG MARE's assessment of management and control systems in Member States, including analysis of Audit Authorities' system audit reports and Annual Assurance Packages, DG MARE's own audits<sup>(54)</sup> and related follow-up.
- The annual costs of DG MARE staff who carry out controls throughout the different design, implementation and monitoring phases. This includes the setting-up of the management and control systems in the Member States, the checks in the designation process (for 2014-2020 only), and the Commission ex-ante checks of the periodic expenditure declarations (financial circuits).

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<sup>(54)</sup> Compliance audits, thematic system audits, fact-finding missions in respect of ACRs, follow-up audits, other fact finding missions, etc

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

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

| <b>Main risks<br/>It may happen<br/>(again) that...</b>  | <b>Mitigating controls</b>   | <b>Coverage, frequency and<br/>depth of controls</b>   | <b>Cost-effectiveness indicators</b>  |
|--|--|--|---|
| The Operational Programmes (OPs) financed do not adequately reflect the policy objectives or priorities. | Internal consultation, hierarchical validation of each OP.<br><br>Inter-service consultation (including all relevant DGs).<br><br>Adoption by Commission Decision, where foreseen by EU law. | <b>Coverage / Frequency:</b><br>100%.<br><br><b>Depth:</b> checklist, guidelines, lists of requirements in the relevant regulatory provisions and reflection of policy objectives and priorities in position papers. | <b>Effectiveness:</b><br>- % of OPs adopted/ approved.<br><br><b>Efficiency:</b><br>- average time to adopt/ approve an OP <sup>(55)</sup> .<br><br><b>Economy (Costs):</b><br>- COM cost of control. |

## **Stage 2 – Implementation of operations (Member States):**

### **A. Setting up of the systems**

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

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

<sup>(55)</sup> Impacted by the time required by Member States to react

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

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

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

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

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

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



## **EXPENDITURE FOR SUSTAINABLE FISHERIES PARTNERSHIP AGREEMENTS**

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

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

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

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

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

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

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

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

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

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

## **Stage 2: Implementation and monitoring of the agreements**

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

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

## **EXPENDITURE IN DIRECT AND INDIRECT MANAGEMENT – PROCUREMENT CONTRACTS, GRANTS AND CONTRIBUTION AGREEMENTS**

### **Stage 1 – Planning, programming, evaluation and selection**

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

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

| <b>Main risks<br/>It may happen (again)<br/>that...</b>  | <b>Mitigating controls</b>   | <b>Coverage, frequency and<br/>depth of controls</b>                     | <b>Cost-effectiveness indicators<br/>(3 E's)</b>  |
|--|--|--|---|
| <p><u>Procurement:</u></p> <ul style="list-style-type: none"> <li>- The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate to meet the operational objectives.</li> <li>- Discontinuation of the services provided due to late contracting (poor planning and organisation of the procurement process).</li> </ul> | <p>Detailed Annual Work programme listing all actions under direct and indirect management.</p> <ul style="list-style-type: none"> <li>- Hierarchical validation within the authorising department. Validation of the work programme by MARE's Management Board.</li> <li>- Inter-service consultation, including all relevant DGs.</li> <li>- Adoption by the Commission.</li> </ul> <p>Publication of contract notices in the OJ for all open procedures. Identification in the published work programme of the:</p> <ul style="list-style-type: none"> <li>- entrusted bodies (indirect management);</li> <li>- Bodies identified under direct award (grants).</li> </ul> | <p><b>Coverage / Frequency/ Depth:</b></p> <p>100% on all procedures</p> | <p><b>Effectiveness</b> <i>incl. benefits of controls (if quantified e.g. amounts recovered, error rate) non-quantified benefits of controls e.g. fraud prevention, deterrent effect, prevention of conflict of interest:</i></p> <ul style="list-style-type: none"> <li>- Benefits: No procedure cancelled or abandoned.</li> </ul> <p><b>Efficiency</b> <i>workload (e.g. number of transactions, number of audits, complexity of programmes:</i></p> <ul style="list-style-type: none"> <li>- Time to inform</li> <li>- Time to grant</li> </ul> |
| <p><u>Grants:</u></p> <ul style="list-style-type: none"> <li>- The annual work programme does not adequately reflect the policy objectives, priorities, is incoherent and/or the essential eligibility, selection and award criteria are not adequate to ensure the evaluation of the proposals.</li> </ul>  | <p>100% validation by AOSD before launching a procurement/grant process, and central (Finance Unit) ex-ante control on all procedures under direct and indirect management (above €1,000).</p>   |  | <p><b>Economy</b> (Costs): <i>Cost of control as a percentage of value contracted/granted.</i></p> <ul style="list-style-type: none"> <li>- Estimation of the cost of staff involved.</li> </ul>  |
| <p><u>Contribution agreement under indirect management:</u></p> <ul style="list-style-type: none"> <li>- The operational needs are not well defined, and do not align with the priorities of the programme.</li> <li>- The entrusted bodies apply level of control which might be weak or insufficient.</li> </ul>   | <p>As it is the case for contracts and grant agreements under direct management, when signing contribution agreements under indirect management, MARE strictly followed the financial rules and guidelines provided by the Central Services on pillar assessments and agreed templates and conditions.</p> <p>Regular meetings (Business Correspondents meetings) chaired by the Financial Unit to disseminate and train the Operational colleagues on the applicable financial rules and guidelines for project implementation.</p>   |  |   |

## B - Needs assessment & definition of needs

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

| Main risks<br>It may happen (again)<br>that...  | Mitigating controls   | Coverage, frequency<br>and depth of controls  | Cost-effectiveness indicators (3<br>E's)   |
|---|---|---|--|
| <p><u>Procurement and grants:</u></p> <ul style="list-style-type: none"> <li>The best offers/proposals are not submitted due to the poor definition of the tender specifications/call for proposals.</li> </ul> <p><u>Contribution agreement under indirect management:</u></p> <ul style="list-style-type: none"> <li>Proposal submitted by the entrusted entities deviate from the EMFAF objectives and follow their own priorities.</li> </ul> | <ul style="list-style-type: none"> <li>AOSD supervision and approval of specifications/call for proposal documents. Ex-ante control on all draft offers and proposals by the Financial Unit.</li> <li>Detailed programmes submitted by the entrusted bodies under indirect management are carefully reviewed for alignment with the adopted annual work programme, and their compliance with the Financial rules (pillar assessment).</li> <li>Ex-ante control of the evaluation reports for all actions that require one.</li> </ul> | <p><b>Coverage/frequency:</b><br/>100% of the tenders/offers/applications</p> <p><b>Depth:</b> all tenders/offers/applications above €1,000 are reviewed.</p> | <p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>Benefits: No tender/call for proposal cancelled and no litigation with third parties for open procedures.</li> </ul> <p><b>Efficiency workload and time-to-indicators:</b></p> <ul style="list-style-type: none"> <li>% of ex-ante reviewed of the proposed draft agreements, including their detailed annexes before signature.</li> <li>Time to grant</li> </ul> <p><b>Economy (costs):</b> Related cost of control as a percentage of value contracted.</p> <ul style="list-style-type: none"> <li>Estimation of the cost of staff involved.</li> </ul> |

## C – Selection & evaluation

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

| Main risks<br>It may happen (again)<br>that...   | Mitigating controls  | Coverage, frequency<br>and depth of controls  | Cost-effectiveness indicators (3<br>E's)   |
|--|--|---|--|
| <p><u>Procurement:</u></p> <p>The most economically advantageous offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process.</p> | <p>Opening committee and Evaluation committee are always appointed by the AOSD for all open procedures.</p> <p>Declaration of absence of conflict of interest by the member of the opening and evaluation committees.</p> <p>Exclusion criteria.</p> <p>Opinion by consultative committee "PEG" (Procurement Examination Group) for all open procedures</p> <p>Standstill period</p> <p>Review of all procurement procedures proposed for award centrally by the Financial Unit.</p> | <p><b>Coverage, frequency and depth:</b></p> <p>100% of the offers analysed.</p> <p>100% of the members appointed of the evaluation and opening committee.</p> <p>100% checked for all the tenders.</p> | <p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>Selection of the most economically advantageous tenders.</li> <li>Compliance with FR.</li> <li>No complaints or litigation cases.</li> <li>No reported cases of instructions (art. 92.3 FR) cases of derogations from the principle of non-retroactivity (art. 193.2 FR); cases of flat rates for indirect costs exceeding 7% (art. 125.3 FR) to disclose and is not concerned by cases of financing not linked to costs (new FR art 125.3); Financial Framework Partnerships &gt;4 years (new FR art 130.4).</li> </ul> <p><b>Efficiency:</b> <i>related cost of control as a percentage of value contracted.</i></p> <ul style="list-style-type: none"> <li>% of open tender procedures notified on time.</li> </ul> <p><b>Economy (costs):</b></p> <ul style="list-style-type: none"> <li>Estimation of costs of staff</li> </ul> |

| Main risks<br>It may happen (again)<br>that...  | Mitigating controls   | Coverage, frequency<br>and depth of controls  | Cost-effectiveness indicators (3<br>E's)  |
|---|---|---|---|
|   |   |   | involved.   |
| <p><u>Grants:</u></p> <p>The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals.</p> | <p>Assignment of staff (e.g. programme officers).</p> <p>Assessment by staff (e.g. programme officers) and/or by experts from other DGs.</p> <p>Review and hierarchical validation by the AO of ranked list of proposals.</p> <p>Ex-ante control by the Financial Unit.</p>   | <p><b>Coverage, frequency and depth:</b></p> <p>100% of Project Officers appointed.</p> <p>100% of proposals are evaluated.</p> <p>100% of ranked list of proposals. Supervision of work of evaluators.</p> | <p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>- Selection of the most economically advantageous offers.</li> <li>- Compliance with FR.</li> <li>- no complaints or litigation cases.</li> </ul> <p><b>Efficiency:</b> <i>related cost of control as a percentage of value contracted.</i></p> <ul style="list-style-type: none"> <li>- Time-to- inform.</li> </ul> <p><b>Economy (costs):</b></p> <p>Estimation of costs of staff involved.</p> |
| <p><u>Contribution agreement under indirect management:</u></p> <p>The legal conditions imposed by the entrusted entities deviate from the pillar assessments performed by the Commission services.</p>   | <p>DG MARE strictly uses the templates for contributions agreements and its annexes as negotiated by the teams in DGs INTPA and BUDG, made available to all other DGs. Any difficulties in negotiations of the pillar assessments are timely notified to the Central Financial Unit in MARE which exercises overall ex-ante supervision on such agreements.</p> | <p>Centralized oversight and ex-ante control by MARE's Financial Unit to all contribution agreements signed by MARE.</p>  | <p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>- Correct application of the negotiated terms with the pillar-assessed entities.</li> </ul> <p><b>Efficiency:</b></p> <ul style="list-style-type: none"> <li>- % of agreement signed on time</li> </ul> <p><b>Economy (costs):</b></p> <p>Estimation of costs of staff involved</p>   |

## Stage 2 – Contracting, monitoring and financial transactions

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

| Main risks<br>It may happen (again)<br>that...   | Mitigating controls   | Coverage, frequency<br>and depth of controls   | Cost-effectiveness indicators (3<br>E's)   |
|--|---|--|--|
| <p><u>Procurement:</u></p> <p>The products/services foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p> <p>Business discontinues because contractor fails to deliver.</p> | <p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the AO.</p>  | <p><b>Coverage, frequency and depth:</b></p> <p>100% of the contracts are controlled, including checks on the provision of the service and the need to apply liquidated damages.</p> | <p><b>Effectiveness</b> (incl. benefits of controls):</p> <ul style="list-style-type: none"> <li>- Irregularities, errors and overpayments prevented by controls. In the area of studies/scientific advice, DG MARE's staff carefully checks the reports sent by the contractors and provides comments and guidance to the contractor on the necessary improvements. This work is essential to ensure that the final product is in accordance with the terms of reference and with the policy needs. The added value of this control is difficult to estimate precisely.</li> <li>- number/amount of liquidated damages.</li> <li>- Interruption of time limits for report approval in order to request additional information/complementary work.</li> <li>- Late interest payment and damages paid (by the Commission).</li> </ul> <p><b>Efficiency:</b> <i>related cost of control as percentage of amount paid.</i></p> <ul style="list-style-type: none"> <li>- Amounts paid in time (timely payments indicator)</li> <li>- Time-to-pay (TTP)</li> </ul> <p><b>Economy</b> (Costs):</p> <ul style="list-style-type: none"> <li>- estimation of cost of staff involved.</li> </ul> |
| <p><u>Grants:</u></p> <p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action.</p> <p>The beneficiary lacks operational and/or financial capacity to carry out the actions.</p>                    | <p>All awarded proposals lead to the signing of a grant agreement.</p> <p>Validation of beneficiaries (operational and financial viability) and planning of (mid-term and final) monitoring.</p> <p>Signature of the grant agreement by the AOSD and operational authorisation.</p> <p>In-depth financial verification.</p> | <p><b>Coverage/frequency:</b></p> <p>100% of the selected proposals and beneficiaries are scrutinised.</p> <p><b>Depth:</b> 100% of draft grant agreements.</p>                      | <p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>- 100% of actions granted.</li> </ul> <p><b>Efficiency Indicators:</b> <i>related cost of control as percentage of amount paid</i></p> <ul style="list-style-type: none"> <li>- Time-to-Grant (TTG).</li> </ul> <p><b>Economy</b> (Costs):</p> <ul style="list-style-type: none"> <li>- estimation of cost of staff involved.</li> </ul>   |

| Main risks<br>It may happen (again)<br>that...  | Mitigating controls   | Coverage, frequency<br>and depth of controls   | Cost-effectiveness indicators (3<br>E's)   |
|---|---|--|--|
| Procedures do not comply with regulatory framework.   |   |  |  |
| <p><u>Grants:</u></p> <p>The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p>   | <p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the AO.</p> <p>If needed: application of Suspension/interruption of payments.</p>  | <p><b>Coverage/frequency:</b><br/>100% of the projects are controlled, including risk-based checks.</p> <p><b>Depth:</b> depends from results of ex-ante controls.</p> | <p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>- budget value of penalties and liquidated damages.</li> <li>- cost items rejected.</li> </ul> <p><b>Efficiency Indicators:</b> <i>related cost of control as percentage of amount paid:</i></p> <ul style="list-style-type: none"> <li>- Amounts paid in time (timely payments indicator)</li> <li>- Time-to-pay (TTP)</li> </ul> <p><b>Economy (Costs):</b><br/>estimation of cost of staff involved</p> |
| <p><u>Contribution agreement under indirect management:</u></p> <ul style="list-style-type: none"> <li>- The entrusted entity lack the financial or structural capacity to execute the action</li> <li>- Procedures do not comply with regulatory framework.</li> <li>- The description of the action includes tasks which do not contribute to the achievement of the programme objectives.</li> </ul> | <p>Detailed pillar-assessment of the control system in the entrusted entity performed by the Commission services at ex-ante level.</p> <p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the responsible operational unit.</p> | <p><b>Coverage/frequency:</b><br/>100% of the entities under indirect management</p>   | <p><b>Effectiveness:</b></p> <ul style="list-style-type: none"> <li>- cost items rejected.</li> </ul> <p><b>Efficiency Indicators:</b> <i>related cost of control as percentage of amount paid</i></p> <ul style="list-style-type: none"> <li>- Amounts paid in time (timely payments indicator)</li> </ul> <p><b>Economy (Costs):</b></p> <ul style="list-style-type: none"> <li>- estimation of cost of staff involved.</li> </ul>   |

### **Stage 3 – Supervisory measures including audits**

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

## **ANNEX 7: Specific annexes related to "Financial Management"**

### **Control framework of Sustainable Fisheries Partnership Agreement**

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

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

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

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



In 2021, the Commission continued to closely follow the implementation of the EU partnership with the third countries in strengthening their fishery sector, in particular with reference to the utilisation of the resources targeted for the sectoral support in each SFPA.

The main risks are:

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

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

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

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

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

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

## **Control framework of Procurement and Grants**

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

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

## **Control framework of indirect management**

The agreements signed in 2021 with international organisations covered contributions to the Food and Agriculture Organisation of the United Nations (FAO), the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the Division for Ocean Affairs and the Law of the Sea, Office of Legal Affairs of the United Nations (DOALOS). The signature of these specific agreements takes place after the conclusion of a pillar assessment, which confirms the reliability of control systems applied by the organisations. The pillar assessments are followed by Framework Partnership Agreements (FPAs) that typically cover a period of four years. The contribution agreements signed in DG MARE implement FPAs of DG INTPA. They are based on fixed agreement templates where the general conditions for payments, reporting, compliance with the provisions of data protection etc are fixed at central level for all Commission services, thereby maximising efficiency while minimising any associated risks. All contribution agreements signed under indirect management are fully scrutinised at ex-ante level by the central financial unit in DG MARE. This is driven by the new nature of such agreements implemented in the DG, as well as their limited number but relatively high individual amount.

## Details on the IAS audit findings and recommendations

In 2021 the IAS carried out two multi-DG audits. The joint action plans addressing all the recommendations for REGIO, EMPL and MARE for the two above-mentioned audits were submitted in February 2022 and accepted by the IAS as satisfactory to mitigate the risks identified during the audit. They will be implemented during the year 2022.

**“Audit on interruptions, suspensions and financial corrections for ESIF 2014-2020 by DGs REGIO, EMPL and MARE”** with the objective to assess the design and implementation of the interruption, suspension and financial correction (ISFC) mechanisms of the DGs.

DG MARE is concerned by the following:

**REPORT FINDING Nr 3** (very important recommendation) addressing the lack of time limits leading to a long process cycle time, the application of financial corrections, net financial corrections under 2014-2020 CPR.

The IAS has recommended DG MARE to:

- update guidance and operational procedures on financial corrections to set internal deadlines for the key steps of the financial corrections process and take into account all relevant LS opinions, including on net financial corrections;
- introduce a simple document (e.g. a checklist, flow chart) listing all requirements for pursuing net financial corrections to document whether these conditions were met for each potential case. This should be part of the analysis and justification for the decision to pursue net financial corrections or apply other corrective measures instead;
- communicate clearly in the AARs the constraints regarding the application of net financial corrections, clearly link this to the fact that no such corrections have been implemented in practice for the 2014-2020 programming period, and analyse the impact on the Commission’s corrective capacity.

In its action plan DG MARE confirmed that it will:

- update its financial corrections manual, ensuring consistency with those issued by REGIO and EMPL, and in particular;
- set internal deadlines for the key steps of the financial correction process;
- take into account all relevant LS opinions on financial corrections in the updated manuals and guidelines;
- introduce a document (format to be decided) listing all requirement / criteria for pursuing net financial corrections, including based on the LS replies to consultations, to document whether these conditions were met for each potential case. The document will be attached to consultations of the EMFF Coordination Group when consultations on possible net financial corrections will be introduced and will be part

of the analysis and justification for the decision to pursue net financial corrections or to apply other corrective measures instead;

- MARE has not yet faced any cases of net financial corrections. Nonetheless, in line with DGs REGIO and EMPL, MARE will include in its AAR a short general indication of possible constraints linked to such financial corrections and will analyse the impact of the provisions on net financial corrections on the DGs' corrective capacity.

**REPORT FINDING Nr 5** (important recommendation) addressing weaknesses in the monitoring of and reporting on preventive measures and on financial corrections including concerning the existing monitoring tools for ISFC.

The IAS has recommended all DGs to:

- coordinate their efforts to develop a harmonised monitoring system for ISFC processes, in particular for multi-fund OPs and for common national authorities; define a common presentation of the financial corrections, which should be clear, understandable and that could be reconciled with the underlying data. Such system may provide information to be used in the official reporting, as a response to ad hoc requests and for management's decisions;
- analyse the feasibility and cost-benefit of managing the ISFC process in the MyWorkplace workflow system or any other corporate system to be used by DGs for the 2021-2027 programming period allowing the monitoring of the process to be automated and harmonised between the DGs;
- put in place adequate management reporting on financial corrections including at least the source of the financial corrections coming from MS work on the one hand and from the Commission work to follow up on OLAF, ECA and its own audits, on the other;
- define a common presentation of information on the preventive and corrective measures, which should be clear, understandable and that could be reconciled with underlying data and in compliance with the requirements of the Financial Regulation and Central Services instructions on the Annual Activity Reports.

In its action plan DG MARE confirmed that together with DG REGIO and EMPL will:

- coordinate their efforts to use a harmonised monitoring system for ISFC processes in particular for EMPL/REGIO multi-fund programmes 2014-2020;
- coordinate their efforts to update the monitoring system for ISFC processes in particular for EMPL/REGIO multi-fund programmes for 2021-2027, if considered necessary based on experience;
- analyse the feasibility and cost-benefit of establishing a module for managing warnings, interruptions, suspensions and financial corrections related processes in the My Workplace workflow system or any other corporate system to be used by DGs for the 2021-2027 programming period, allowing the monitoring of the process to be automated and harmonised between the DGs;

- put in place adequate management reporting on financial corrections including at least the source of the financial corrections coming from MS work on the one hand and from the Commission work to follow up on OLAF, ECA and its own audits, on the other;
- define a common presentation of information on the preventive and corrective measures, which should be clear, understandable and that could be reconciled with underlying data and in compliance with the requirements of the Financial Regulation and Central Services instructions on the Annual Activity Reports.

**“Audit on preparation for the 2021-2027 programming period by DGs REGIO, EMPL and MARE”** with the objective to assess whether DG REGIO, DG EMPL and DG MARE had designed and implemented effective processes to support the start of the 2021-2027 programming period.

DG MARE is concerned by the following:

**REPORT FINDING Nr 1** (important recommendation) dealing with the support to Member States in the preparation of the 2021-2027 Programming period.

DG REGIO, DG EMPL and DG MARE should:

- establish a clear procedure relevant for each DG for issuing “non-guidance documents” (including the identification of the process owner, the purpose and scope of these documents, the procedure for preparation, consultation and adoption of such documents) and implement this procedure consistently;
- make available all guidance and non-guidance documents addressed to MS’ authorities responsible for programming, implementation and audit in a common repository.

In its action plan DG MARE confirmed:

- to define clear procedures for issuing EMFAF related (non-) guidance documents;
- REGIO will create a common repository of useful documents (guidance or not) for the MS on the existing REGIO Wiki extranet accessible for the national authorities implementing the policy.

**REPORT FINDING Nr 2** (very important recommendation) addressing delays in the development and roll out of the SFC2021 modules for PA/programmes submission, DGs’ communication with the SFC team, lack of support to geographical units to perform the necessary checks while the validations rules are not yet fully operational, delays in the readiness of the checklists and reporting to senior management.

DG REGIO, DG EMPL and DG MARE should:

- improve the communication and coordination between the SFC Team and the CPR DGs to identify elements where a common approach is needed in SFC2021 (in

particular for future development of SFC2021 modules, such as payments to programmes or the reporting obligations);

- ensure the participation of all CPR DGs in the development and finalisation of the checklist for the assessment of the horizontal enabling condition on the Charter of Fundamental Rights);
- improve their internal reporting system to senior management.

In its action plan DG MARE has noted that:

- the actions regarding the first and second recommendations above have been implemented;
- monthly reporting to senior management was effective as from March 2022.

**REPORT FINDING Nr. 4** (important recommendation) addressing the weaknesses in the informal phase of the processes including the documentation and consultation.

DG REGIO, DG EMPL and DG MARE we recommended to:

- clarify and harmonise across DGs and Units the documentation requirements for the informal phase for PA and programme negotiations to support the formal phase;
- ensure the audit trail of the key documents from the informal phase for the PA and programmes considered as ready for adoption and would be sent after the formal submission directly for consultations on the decision.

In its action plan the audited DG noted that:

- REGIO, EMPL and MARE have agreed on a joint set of documentation requirements;
- REGIO, EMPL and MARE have agreed on a requirement for the geographical units to upload the key documents from the informal dialogue into the respective workflow system for the PA and programmes considered as ready for adoption once received formally from the MS. (REGIO already alerted its GUs to do so, see page 27 of the instructions for GUs on Wiki).

## Table Y Overview of DG MARE estimated cost of controls at Commission (EC) level (million €)

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

The absolute values are presented in EUR

### EXPENDITURE

| MARE   | Ex ante controls***   |                         |                        | Ex post controls      |                                     |                      | Total  |                        |
|--|-----------------------|-------------------------|------------------------|-----------------------|-------------------------------------|----------------------|--|------------------------|
|  | (a)                   | (b)                     | (c)                    | (d)                   | (e)                                 | (f)                  | (g)  | (h)                    |
| Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*    | EC total costs        | related payments Made   | Ratio (%)**<br>(a)/(b) | EC total costs        | total value verified and/or audited | Ratio (%)<br>(d)/(e) | EC total estimated cost of controls<br>(a)+(d) | Ratio (%)**<br>(g)/(b) |
| Shared management  | 4.238.720,40 €        | 662.778.598,43 €        | 0,64%                  | 2.073.791,22 €        | 662.778.598,43 €                    | 0,31%                | 6.312.511,61 €                                 | 0,95%                  |
| SFPAs  | 1.750.532,92 €        | 144.313.035,50 €        | 1,21%                  | - €                   | - €                                 | 0,00%                | 1.750.532,92 €                                 | 1,21%                  |
| Procurement and grants   | 1.868.150,83 €        | 27.879.683,21 €         | 6,70%                  | - €                   | - €                                 | 0,00%                | 1.868.150,83 €                                 | 6,70%                  |
| <b>OVERALL total estimated cost of control at EC level for expenditure</b> | <b>7.857.404,15 €</b> | <b>834.971.317,14 €</b> | <b>0,94%</b>           | <b>2.073.791,22 €</b> | <b>662.778.598,43 €</b>             | <b>0,31%</b>         | <b>9.931.195,36 €</b>                          | <b>1,19%</b>           |

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

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

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

\*\*\*\* These include revenue operations (e.g. assigned revenue, fines, interest); assets (e.g. (in) tangible or financial assets, inventories, treasury) and financial liabilities or 'off balance sheet' items (e.g. employee benefits, guarantees offered or other commitments)

## Details cost of controls by stage under direct management

### Sustainable Fisheries Partnership Agreements

The following table provides an estimate of the costs of controls relating to Sustainable Fisheries Partnership Agreements:

| Stage  | Annual indicator                         | Indicator |
|--|--|-----------|
| Overall indicator                              | overall cost of control/amounts paid     | 1.2%      |
| Programming, evaluation and selection          | related cost of control/value contracted | 0.5%      |
| Contracting, monitoring of execution, payments | related cost of control/amount paid      | 0.8%      |

### Procurement and Grants

The following table provides an estimation of the costs of the main control processes relating to procurement and grants:

| Stage  | Annual indicator                         | Indicator |
|--|--|-----------|
| Overall indicator                              | overall cost of control/amounts paid     | 6.7%      |
| Programming, evaluation and selection          | related cost of control/value contracted | 1.0%      |
| Contracting, monitoring of execution, payments | related cost of control/amount paid      | 3.4%      |



## A. Explanation of the EMFF shared management control cycle for the 2014-2020 programming period and its implementation during the reporting year

The main features of the control cycle of the 2014-2020 programming period are:

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

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

### ➤ Designation desk review:

Articles 123 and 124 of Regulation (EU) No 1303/2013 provide the basis for the designation of authorities: the Member States shall notify to the Commission the date and form of the designation of the managing authority and the certifying authority, prior to the submission of the first claim for interim payment to the Commission. The aim is to ensure that these bodies have the necessary and appropriate MCS set up from the beginning of the period.

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

➤ EPSA missions

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

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

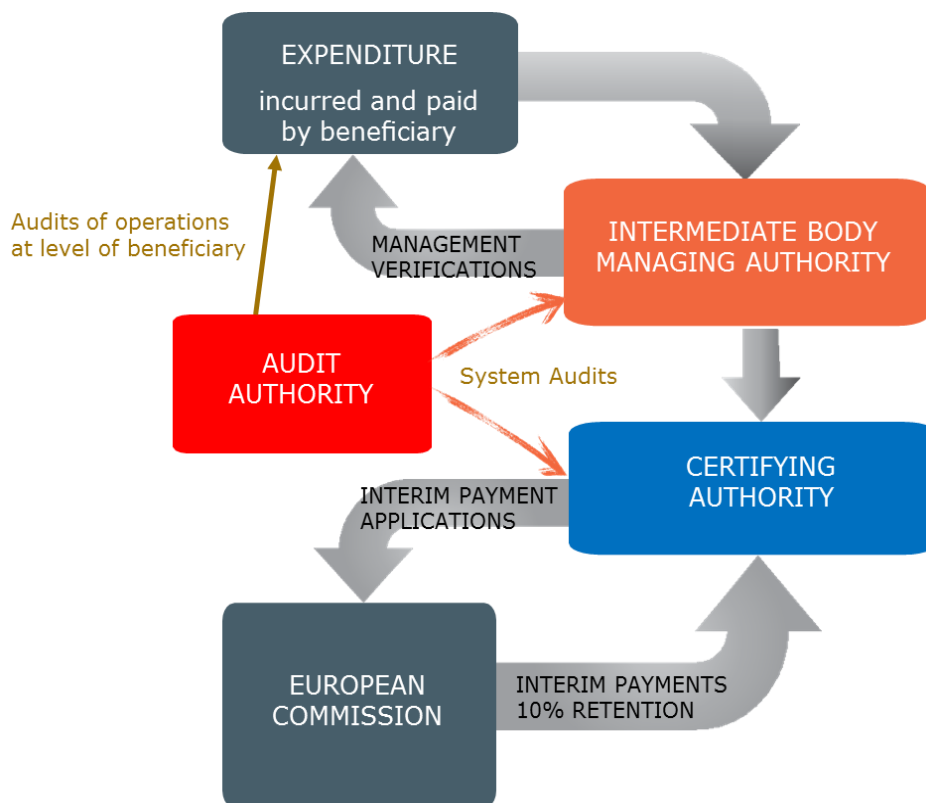
➤ During the accounting year (1 July N-1 to 30 June N)

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

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

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

The **audit authority** carries out audits on the MCS (system audits), the accounts, and of a sample of operations on the basis of the declared expenditure to the Commission during the accounting year. It has to organise its system audits and audits of operations to deliver the audit opinion by 15 February following the end of the accounting year.



- The Commission's review of the assurance package (15 February N+1)

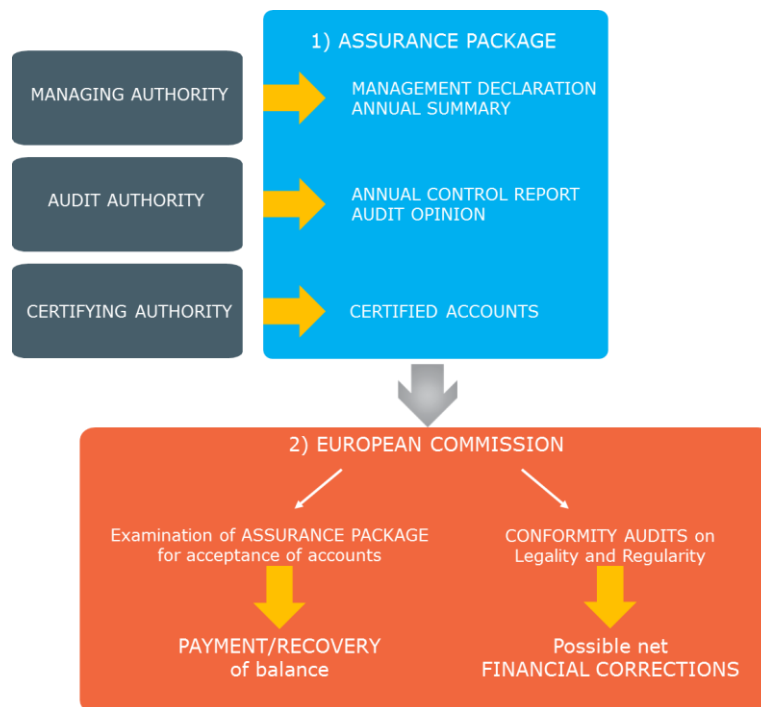
The various authorities provide the five assurance documents<sup>56</sup> to the Commission by 15 February N+1 (or on 1 March in exceptional cases and on Member States request) as follows:

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

<sup>56</sup> The 'assurance package' comprises: (1) From the managing authority: annual summary and management declaration; (2) From the certifying authority: certified accounts and (3) from the audit authority: annual control report and audit opinion.

corrective measures. It prepares the annual control report and annual audit opinion and calculates a total error rate and a residual total error rate in the accounts, taking into account the financial corrections implemented by the managing authority/certifying authority as a result of audits. It also carries out final audit work on the accounts and assesses the consistency of the management declaration.

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



(1) Desk review – acceptance of accounts:

The acceptance of accounts process comprises four steps, namely

- (i) Admissibility check: Verification of completeness of the assurance package and of the correct use of the regulatory models.
- (ii) Quality check: Once the documents are considered admissible, the processes for the acceptance of accounts and for the legality and regularity of expenditure are decoupled. For the acceptance of accounts process, the next step is the assessment of the reliability of the audit opinion on the accounts and the relevant parts of the annual control report based on the Commission’s own audits and/or other evidence available concerning the accounts.
- (iii) Decision by the Commission: After the quality check, the Commission concludes whether the accounts are true, complete and accurate and accordingly decides upon their acceptance. The Commission reaches such a conclusion where the audit authority has provided an unqualified audit opinion on the accounts unless the

Commission has specific evidence that the audit opinion on the accounts is unreliable. The deadline for this decision is 31 May of year N+1. In justified cases, the Commission will not accept the accounts; this will trigger a contradictory procedure with the MS.

- (iv) Payment/recovery of the balance: Once the acceptance of accounts process is completed with a Commission decision determining the amount chargeable to the funds, the Commission clears the respective annual pre-financing and pays any additional amount due within 30 days. Where there is an amount recoverable from the MS, it will be subject to a recovery order.

(2) Desk review– Legality and regularity:

The legality and regularity process comprises three steps, namely:

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

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

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

(3) On-the-spot work:

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

- (i) Fact-finding missions: Their objective is to perform a targeted assurance review of the work done by the audit authority and to verify the correctness of the audit authority’s error rate calculation and to detect possible weaknesses in the conclusions drawn by the audit authority. They are usually carried out just before or after the receipt of the assurance package.
- (ii) Compliance audits: The overall objective is to seek, via the review of the work of the audit authority, reasonable assurance that no serious deficiency in the MCS

remains undetected, unreported and therefore uncorrected once the accounts have been submitted to the Commission. The audits are carried out on the basis of a risk assessment.

(4) Confirmation of error rates:

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

The confirmed RTER represents the most relevant key performance indicator of the residual risk since the whole control chain has been applied to it<sup>(57)</sup>.

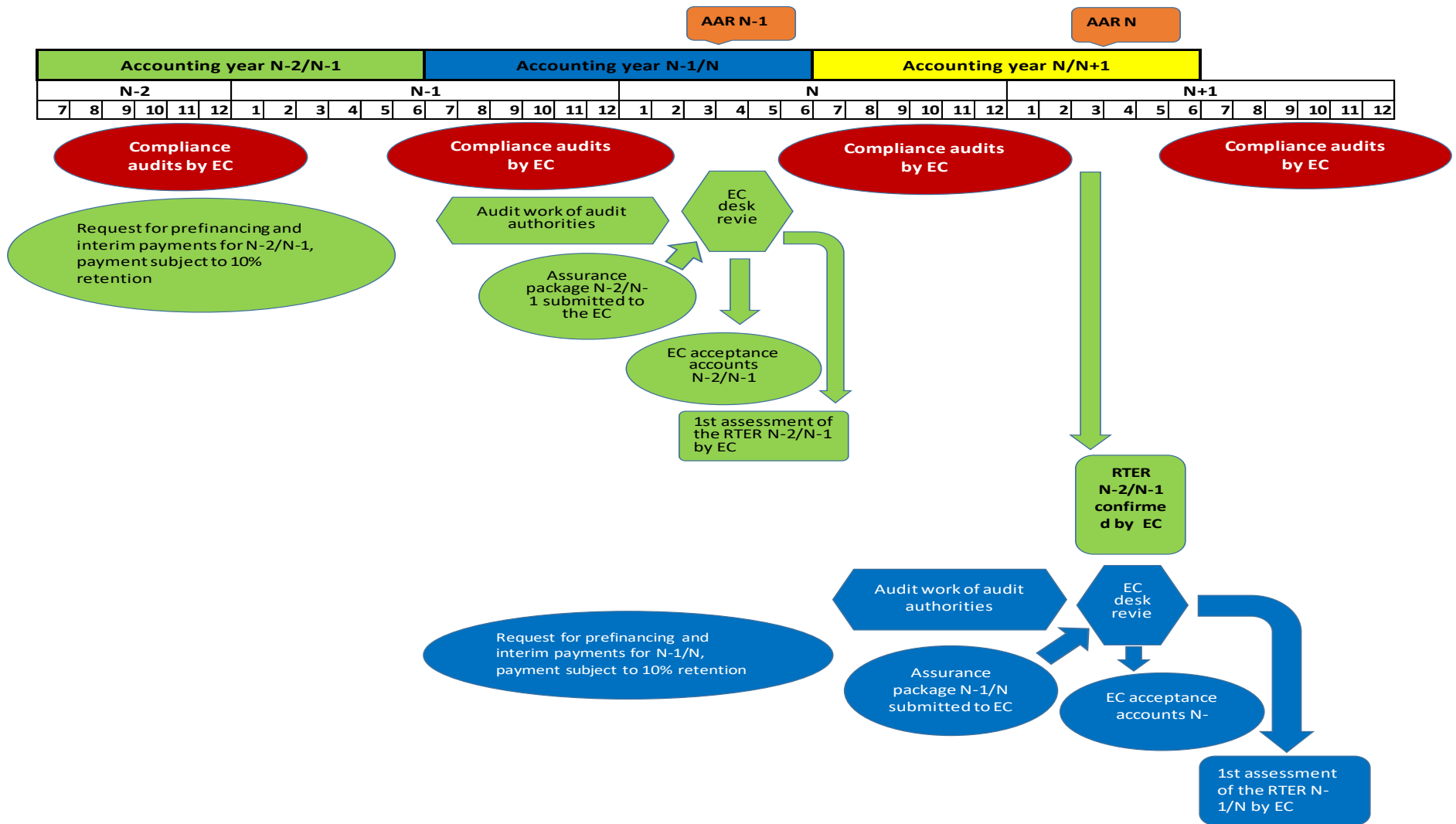
While compliance audits are in principle carried out in regard with expenditure of the specific accounting year in question, in line with the legal provisions, the Commission can for individual cases continue to carry out audit work, including on the spot, covering expenditure certified in relation to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

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

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

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<sup>(57)</sup> After neutralizing the impact of advances paid into financial instruments and included (in line with Article 127 CPR) in the sample of audit authorities based on declared expenditure.



## B. Detailed control results for all Operational Programmes

### Calculation of EMFF relevant expenditure for 2021 (€)

| MS           | Payments made in 2021              | Pre-financing made in 2021                        | 2021 Retention             | Cleared Pre-financing in 2021                     | Retention released in 2021 | Deductions made in Feb 2022 on the accounts 01/07/2020 - 30/06/2021 | Relevant expenditure                       |
|--------------|------------------------------------|---|----------------------------|---|----------------------------|---|--|
|              | (1)                                | (2)   | (3)                        | (4)   | (5)                        | (6)   | (7)  |
|              | <i>as per AAR annex 3, table 2</i> | <i>as per ABAC DWH BO report on pre-financing</i> | <i>SFC2014 back-office</i> | <i>as per ABAC DWH BO report on pre-financing</i> | <i>SFC2014 back-office</i> | <i>SFC2014 back-office</i>  | <i>= (1) - (2) + (3) + (4) - (5) - (6)</i> |
| AT           | 1,735,061.40                       | 139,300.00  | 177,306.82                 | 94,211.25   | 94,211.25                  | 16,081.21   | 1,756,987.01                               |
| BE           | 5,697,393.98                       | 834,921.02  | 540,274.77                 | 661,815.63  | 661,815.63                 | -   | 5,402,747.73                               |
| BG           | 12,543,389.64                      | 1,616,474.54                                      | 1,214,101.68               | 470,117.78  | 470,117.78                 | 457,002.76  | 11,684,014.02                              |
| CY           | 3,209,866.30                       | 794,304.18  | 268,395.79                 | 352,465.07  | 352,465.07                 | 5,625.75  | 2,678,332.16                               |
| CZ           | 4,968,222.59                       | 622,160.30  | 482,895.81                 | 501,185.56  | 501,185.56                 | 5,780.72  | 4,823,177.38                               |
| DE           | 24,192,943.50                      | 4,391,925.52                                      | 2,200,113.11               | 2,434,158.18                                      | 2,434,158.18               | 25,228.21   | 21,975,902.88                              |
| DK           | 32,086,398.17                      | 4,167,108.40                                      | 3,102,143.31               | 1,997,763.09                                      | 1,997,763.09               | -   | 31,021,433.08                              |
| EE           | 14,123,823.52                      | 2,019,408.36                                      | 1,344,935.02               | 1,513,168.34                                      | 1,513,168.34               | 3,713.31  | 13,445,636.87                              |
| ES           | 109,817,652.59                     | 21,786,027.66                                     | 9,781,291.66               | 9,086,562.35                                      | 9,086,562.35               | 1,940,288.45  | 95,872,628.14                              |
| FI           | 11,215,690.73                      | 1,487,863.36                                      | 1,080,869.71               | 1,122,761.42                                      | 1,122,761.42               | 43,205.50   | 10,765,491.58                              |
| FR           | 84,666,333.25                      | 11,759,603.46                                     | 8,100,747.75               | 4,417,721.94                                      | 4,417,721.94               | 908,153.19  | 80,099,324.35                              |
| GR           | 55,814,514.02                      | 7,633,773.36                                      | 5,353,415.63               | 2,375,198.10                                      | 2,375,198.10               | 13,918,207.86   | 39,615,948.43                              |
| HR           | 19,022,195.12                      | 5,052,862.76                                      | 1,552,148.04               | -   | -                          | 2,922,418.35  | 12,599,062.05                              |
| HU           | 5,324,921.70                       | 768,244.46  | 506,297.47                 | 45,700.15   | 45,700.15                  | 342,250.60  | 4,720,724.11                               |
| IE           | 13,968,689.31                      | 2,952,039.58                                      | 1,224,072.19               | 2,025,225.44                                      | 2,025,225.44               | 34,013.05   | 12,206,708.87                              |
| IT           | 30,383,118.26                      | 10,745,251.18                                     | 2,181,985.23               | 7,138,338.57                                      | 7,138,338.57               | 96,905.72   | 21,722,946.59                              |
| LT           | 5,374,189.68                       | 1,268,644.44                                      | 456,171.69                 | 622,426.72  | 622,426.72                 | -   | 4,561,716.93                               |
| LV           | 13,651,255.23                      | 2,796,674.84                                      | 1,206,064.49               | 1,216,511.45                                      | 1,216,511.45               | -   | 12,060,644.88                              |
| MT           | 2,493,218.85                       | 452,548.44  | 226,741.16                 | 171,342.56  | 171,342.56                 | 435.80  | 2,266,975.77                               |
| NL           | 11,118,541.74                      | 2,030,464.88                                      | 1,009,786.32               | 301,135.87  | 301,135.87                 | 492.09  | 10,097,371.09                              |
| PL           | 61,588,832.81                      | 10,624,389.12                                     | 5,662,715.97               | 5,040,630.68                                      | 5,040,630.68               | 83,648.96   | 56,543,510.70                              |
| PT           | 69,418,233.15                      | 7,849,709.28                                      | 6,840,947.10               | 3,962,838.65                                      | 3,962,838.65               | 1,839,723.87  | 66,569,747.10                              |
| RO           | 14,791,961.82                      | 3,368,427.42                                      | 1,269,281.60               | 1,393,366.53                                      | 1,393,366.53               | 1,383,304.10  | 11,309,511.90                              |
| SE           | 12,179,732.78                      | 2,403,120.08                                      | 1,086,290.30               | 568,165.85  | 568,165.85                 | -   | 10,862,903.00                              |
| SI           | 3,474,379.46                       | 444,542.78  | 336,648.52                 | 201,967.97  | 201,967.97                 | 67.62   | 3,366,417.58                               |
| SK           | 236,256.36                         | 236,256.36  | -                          | -   | -                          | -   | -  |
| UK           | 35,571,753.47                      | 4,862,788.74                                      | 3,412,107.19               | 2,615,482.00                                      | 2,615,482.00               | 101,264.96  | 34,019,806.96                              |
| <b>Total</b> | <b>658,668,569.43</b>              | <b>113,108,834.52</b>                             | <b>60,617,748.32</b>       | <b>50,330,261.15</b>                              | <b>50,330,261.15</b>       | <b>24,127,812.08</b>  | <b>582,049,671.15</b>                      |



## EMFF Programming period 2014-2020 – Error rates and estimated risk at payment (€)

| MS                 | MCS functioning effectively (Y/N/NA):<br>Y=Cat. 1-2;<br>N=Cat. 3-4 | Accounting year 2018-2019                 | Accounting year 2019-2020                 |  |   |   | Accounting year 2020-2021                 |   | Reporting year 2021                                       | Issued Reservation for 2021 (Y/N) |   |
|--------------------|--|---|---|--|---|---|---|---|---|-----------------------------------|---|
|                    |  | Total Error Rate confirmed by EC          | Total Error Rate confirmed by EC          | Total Error Rate without advances to financial instruments confirmed by EC | Residual Total Error Rate confirmed by EC | Residual Total Error Rate without advances to financial instruments confirmed by EC | Total Error Rate reportable by EC         | Residual Total Error Rate reportable by EC  | Relevant expenditure (interims + retentions - deductions) |                                   |   |
|                    |  | (1)                                       | (2)                                       | (3)  | (4)                                       | (5)   | (6)                                       | (7)   | (8)   |                                   | (9)                                       |
|                    | <i>as confirmed by DG MARE audit work</i>                          | <i>as confirmed by DG MARE audit work</i> | <i>as confirmed by DG MARE audit work</i> | <i>as confirmed by DG MARE audit work</i>                                  | <i>as confirmed by DG MARE audit work</i> | <i>as confirmed by DG MARE audit work</i>   | <i>as confirmed by DG MARE audit work</i> | <i>as preliminarily reviewed by DG MARE</i> | <i>as preliminarily reviewed by DG MARE</i>               | <i>as per SFC2014</i>             | <i>as confirmed by DG MARE audit work</i> |
| AT                 | Y  | 1.11%                                     | 0.03%                                     | 0.03%  | 0.02%                                     | 0.02%   | 0.00%                                     | 0.00%                                       | 1,756,987   | N                                 |   |
| BE                 | Y  | 0.00%                                     | 0.00%                                     | 0.00%  | 0.00%                                     | 0.00%   | 0.00%                                     | 0.00%                                       | 5,402,748   | N                                 |   |
| BG                 | Y  | 13.73%                                    | 4.02%                                     | 4.02%  | 0.55%                                     | 0.55%   | 1.10%                                     | 0.15%                                       | 11,684,014  | N                                 |   |
| CY <sup>(58)</sup> | Y  | 0.00%                                     | 2.00%                                     | 2.00%  | 2.00%                                     | 2.00%   | 0.18%                                     | 0.06%                                       | 2,678,332   | N                                 |   |
| CZ                 | Y  | 6.67%                                     | 0.66%                                     | 0.66%  | 0.00%                                     | 0.00%   | 0.58%                                     | 0.37%                                       | 4,823,177   | N                                 |   |
| DE <sup>(59)</sup> | Y  | 0.65%                                     | 0.14%                                     | 0.14%  | 0.05%                                     | 0.05%   | 0.38%                                     | 0.30%                                       | 21,975,903  | N                                 |   |
| DK                 | Y  | 2.40%                                     | 0.56%                                     | 0.56%  | 0.54%                                     | 0.54%   | N/A                                       | N/A   | 31,021,433  | N                                 |   |
| EE                 | Y  | 0.19%                                     | 0.00%                                     | 0.00%  | 0.00%                                     | 0.00%   | 0.41%                                     | 0.37%                                       | 13,445,637  | N                                 |   |
| ES                 | Y  | 2.00%                                     | 1.83%                                     | 1.83%  | 1.42%                                     | 1.42%   | 4.33%                                     | 1.99%                                       | 95,872,628  | N                                 |   |
| FI                 | Y  | 1.00%                                     | 0.47%                                     | 0.47%  | 0.45%                                     | 0.45%   | 0.39%                                     | 0.36%                                       | 10,765,492  | N                                 |   |
| FR                 | Y  | 11.82%                                    | 4.00%                                     | 4.00%  | 2.00%                                     | 2.00%   | 3.81%                                     | 2.00%                                       | 80,099,324  | N                                 |   |
| GR                 | Y  | 0.45%                                     | 0.98%                                     | 0.98%  | 0.46%                                     | 0.46%   | 2.32%                                     | 1.28%                                       | 39,615,948  | N                                 |   |
| HR                 | Y  | 4.44%                                     | 6.63%                                     | 6.63%  | 1.41%                                     | 1.41%   | 4.82%                                     | 2.00%                                       | 12,599,062  | N                                 |   |
| HU                 | Y  | 0.18%                                     | 12.23%                                    | 12.23%   | 3.65%                                     | 3.65%   | 8.90%                                     | 0.47%                                       | 4,720,724   | N                                 |   |
| IE <sup>(60)</sup> | Y  | 0.01%                                     | 2.00%                                     | 2.00%  | 2.00%                                     | 2.00%   | 0.24%                                     | 0.01%                                       | 12,206,709  | N                                 |   |

<sup>(58)</sup> Due to ongoing audit procedures, the worst-case scenario was applied

<sup>(59)</sup> Bremen and Saxony do not qualify for enhanced proportionate arrangements due to the TER above materiality for the accounting year 2018-2019 (Saxony) and 2019-2020 (Bremen)

<sup>(60)</sup> Due to ongoing audit procedures, the worst-case scenario was applied

| MS           | MCS functioning effectively (Y/N/NA):<br>Y=Cat. 1-2;<br>N=Cat. 3-4 | Accounting year 2018-2019                 | Accounting year 2019-2020                 |  |   |   | Accounting year 2020-2021                 |   | Reporting year 2021                                       | Issued Reservation for 2021 (Y/N) |   |
|--------------|--|---|---|--|---|---|---|---|---|-----------------------------------|---|
|              |  | Total Error Rate confirmed by EC          | Total Error Rate confirmed by EC          | Total Error Rate without advances to financial instruments confirmed by EC | Residual Total Error Rate confirmed by EC | Residual Total Error Rate without advances to financial instruments confirmed by EC | Total Error Rate reportable by EC         | Residual Total Error Rate reportable by EC  | Relevant expenditure (interims + retentions - deductions) |                                   |   |
|              |  | (1)                                       | (2)                                       | (3)  | (4)                                       | (5)   | (6)                                       | (7)   | (8)   |                                   | (9)                                       |
|              | <i>as confirmed by DG MARE audit work</i>                          | <i>as confirmed by DG MARE audit work</i> | <i>as confirmed by DG MARE audit work</i> | <i>as confirmed by DG MARE audit work</i>                                  | <i>as confirmed by DG MARE audit work</i> | <i>as confirmed by DG MARE audit work</i>   | <i>as confirmed by DG MARE audit work</i> | <i>as preliminarily reviewed by DG MARE</i> | <i>as preliminarily reviewed by DG MARE</i>               | <i>as per SFC2014</i>             | <i>as confirmed by DG MARE audit work</i> |
| IT           | Y  | 0.43%                                     | 0.00%                                     | 0.00%  | 0.00%                                     | 0.00%   | 0.00%                                     | 0.00%                                       | 0.00%   | 21,722,947                        | N   |
| LT           | Y  | 0.00%                                     | 0.00%                                     | 0.00%  | 0.00%                                     | 0.00%   | 0.00%                                     | 0.00%                                       | 0.00%   | 4,561,717                         | N   |
| LV           | Y  | 0.15%                                     | 0.00%                                     | 0.00%  | 0.00%                                     | 0.00%   | 0.00%                                     | 0.00%                                       | 0.00%   | 12,060,645                        | N   |
| MT           | Y  | 0.00%                                     | 0.00%                                     | 0.00%  | 0.00%                                     | 0.00%   | 0.00%                                     | 0.00%                                       | 0.00%   | 2,266,976                         | N   |
| NL           | Y  | 0.01%                                     | 0.12%                                     | 0.12%  | 0.00%                                     | 0.00%   | 0.00%                                     | 0.00%                                       | 0.00%   | 10,097,371                        | N   |
| PL           | Y  | 0.00%                                     | 1.47%                                     | 1.47%  | 1.25%                                     | 1.25%   | 1.25%                                     | 0.05%                                       | 0.05%   | 56,543,511                        | N   |
| PT           | Y  | 4.89%                                     | 1.93%                                     | 1.93%  | 1.26%                                     | 1.26%   | 1.26%                                     | 4.11%                                       | 2.00%   | 66,569,747                        | N   |
| RO           | N  | 0.47%                                     | 0.40%                                     | 0.40%  | 0.16%                                     | 0.16%   | 0.16%                                     | 8.82%                                       | 8.71%   | 11,309,512                        | Y   |
| SE           | Y  | 0.47%                                     | 4.12%                                     | 4.12%  | 4.12%                                     | 4.12%   | 4.12%                                     | 0.00%                                       | 0.00%   | 10,862,903                        | N   |
| SI           | Y  | 0.00%                                     | 0.01%                                     | 0.01%  | 0.01%                                     | 0.01%   | 0.01%                                     | 0.00%                                       | 0.00%   | 3,366,418                         | N   |
| SK           | Y  | 8.36%                                     | 0.00%                                     | 0.00%  | 0.00%                                     | 0.00%   | 0.00%                                     | N/A   | N/A   | -                                 | N   |
| UK           | Y  | 2.59%                                     | 1.23%                                     | 1.23%  | 1.09%                                     | 1.09%   | 1.09%                                     | 0.99%                                       | 0.82%   | 34,019,807                        | N   |
| <b>TOTAL</b> |  |   |   |  | <b>1.03%</b>                              | <b>1.03%</b>  |   |   |   | <b>582,049,671</b>                |   |
|              |  |   |   |  |   |   | Weighted residual total error rate (RTER) |   |   | Relevant expenditure              |   |
|              |  |   |   |  |   |   |   | RTER * Relevant expenditure                 |   | <b>5,968,955</b>                  |   |
|              |  |   |   |  |   |   |   |   |   | Estimated risk at payment         |   |

## **Audit activity of the year 2021**

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

Audits are carried out based on an annual risk assessment.

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

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

During the reporting year, DG MARE carried out 20 audits, selected based on the risk assessments for the different audit assignments. These took into account in particular the level of reliance on the national authorities and any related risks identified, Member States' budgetary implementation and DG MARE's audit overall coverage of operational programmes during the programming period.

By end-2021, DG MARE audited all 27 Member States at least once during the programming period 2014-2020. In particular, compliance audits were carried out in all Member States except one for which no substantial expenditure has yet been declared to DG MARE (Slovakia).

### **Annual accounts 2019-2020 – Confirmation of error rates reported in 2020 AAR**

In the 2020 AAR, DG MARE reported in Annex 7 the error rates as reported by the national audit authorities in the annual control reports for the accounting year 2019-2020. In 2021, DG MARE carried out five fact-finding missions to review the work carried out by the audit authorities concerned for the preparation of their annual control reports.

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

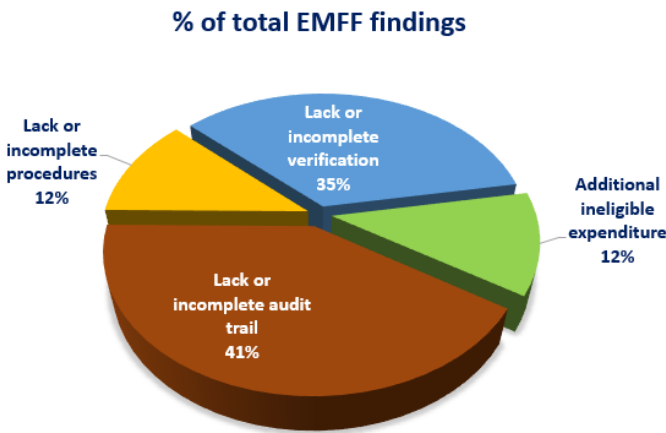
In the course of the audit work, the error rates reported by the audit authorities in their annual control reports were verified and confirmed by DG MARE. Some of the error rates reported needed recalculation by DG MARE, out of which 2 residual total error rates (Hungary and Sweden), as confirmed by DG MARE, exceeded the materiality threshold. The additional errors found by DG MARE relate to ineligible expenditure due to the non-SME status of the beneficiaries. As these errors are systemic in nature, they have been delimited (Hungary) or extrapolated within the population (Sweden). The necessary financial corrections will be implemented following the contradictory procedures to reduce the residual total error rates to materiality or below.

For two Member States (Cyprus and Ireland), the fieldwork is being finalised and no additional error has been identified so far. However, given that the related audit procedures have not been finalised, the worst-case scenario was assumed for both Member States, i.e. a residual total error rate of 2%.

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

The risk at payment for the accounting year 2019-2020 is 1.03%.

**Typology of DG MARE findings (accounting year 2019-2020)**

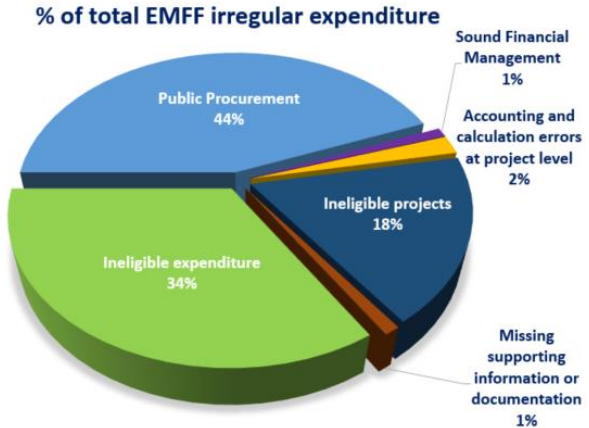


Findings made by DG MARE in relation to the methodology applied and the work carried out by the audit authorities mainly relate to the “lack or incomplete audit trail” (41%) and “lack or incomplete verification” (35%).

**Typology of Audit Authorities’ findings (accounting year 2019-2020)**

The audit authorities have reported significant audit coverage through their audits of operations for the accounting year 2019-2020 by auditing 756 out of a total of 17.710 items in the population (payments claims/operations), representing 28% of the total declared expenditure.

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



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

Of the total irregular expenditure reported by the audit authorities relating to accounting

year 2019-2020, 44% relates to “public procurement” and 34% to “ineligible expenditure”.

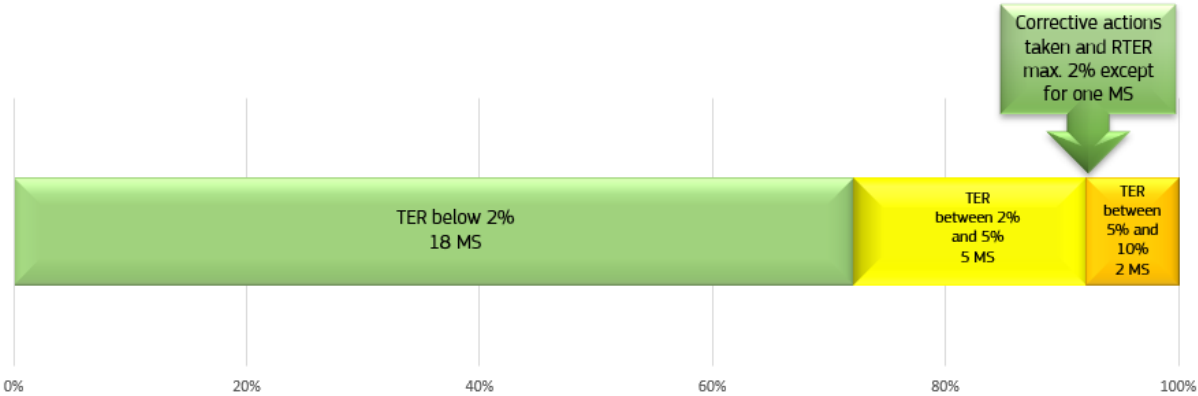
**Annual accounts 2020-2021**

During the last accounting year (from 1 July 2020 to 30 June 2021), expenditure was declared to the Commission by 25 Member States (two Member States submitted zero accounts as they had not declared any expenditure for the accounting year 2020-2021).

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

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

For the 25 Member States that provided substantial accounts, the range of total error rates (TER) reported is as follows:



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

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

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

## Thematic audits

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

While for some of the 2021 audits the contradictory procedure is ongoing, the preliminary results of all audits are in general positive and have not led to material errors or critical findings.

However, during one of the thematic audits launched in 2020, for which the fieldwork was finalised in 2021, DG MARE identified significant deficiencies in the management and control system of the Member State concerned (Romania), in particular in relation to the selection of operations and related eligible expenditure. DG MARE will duly follow up and apply the appropriate measures to protect the budget of the Union such as recovery of ineligible expenditure declared to the Commission and, as necessary, the interruption of payment deadlines until the necessary remedial actions have been taken by the Member State.

The audit findings made by DG MARE correlate with the issues identified by the national audit authority for the accounting year 2020-2021 (residual total error rate above materiality and a qualified significant audit opinion on the legality and regularity of expenditure entered into the accounts), based on which a reservation is issued for the Romanian operational programme, see in Annex 9.

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

### Financial corrections and recoveries

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

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

A breakdown of the financial corrections and amounts placed under ongoing assessment is included in the table below:

### Financial corrections reported by Member States for the accounting year 2020-2021 (withdrawals, recoveries and deductions)

| Member State       | Total withdrawals and recoveries |   | Total deductions from accounts |   | TOTAL                 |   |
|--------------------|----------------------------------|---|--------------------------------|---|-----------------------|---|
|                    | Total expenditure                | Out of which amounts corrected as results of audits | Total expenditure              | Out of which amounts corrected as results of audits | Total expenditure     | Out of which amounts corrected as results of audits |
|                    | (A1)                             | (A2)  | (B1)                           | (B2)  | (C1)=(A1)+(B1)        | (C2)=(A2)+(B2)                                      |
|                    | <i>As per SFC2014</i>            | <i>As per SFC2014</i>                               | <i>As per SFC2014</i>          | <i>As per SFC2014</i>                               | <i>As per SFC2014</i> | <i>As per SFC2014</i>                               |
| AT                 | 0                                | 0   | 88,466                         | 0   | 88,466                | 0   |
| BE                 | 0                                | 0   | 0                              | 0   | 0                     | 0   |
| BG                 | 52,182                           | 0   | 631,046                        | 252,945   | 683,228               | 252,945   |
| CY                 | 2,241                            | 0   | 12,768                         | 12,436  | 15,009                | 12,436  |
| CZ                 | 1,483,029                        | 0   | 15,415                         | 15,415  | 1,498,445             | 15,415  |
| DE                 | 0                                | 0   | 43,775                         | 0   | 43,775                | 0   |
| DK                 | 0                                | 0   | 0                              | 0   | 0                     | 0   |
| EE                 | 19,566                           | 426   | 7,027                          | 7,027   | 26,592                | 7,452   |
| ES                 | 278,323                          | 0   | 4,700,667                      | 4,268,279   | 4,978,990             | 4,268,279   |
| FI                 | 42,635                           | 0   | 173,952                        | 12,935  | 216,587               | 12,935  |
| FR                 | 484,192                          | 0   | 2,464,813                      | 2,464,813   | 2,949,005             | 2,464,813   |
| GR                 | 88,761                           | 0   | 18,801,510                     | 521,789   | 18,890,270            | 521,789   |
| HR                 | 51,771                           | 19,726  | 5,573,039                      | 1,399,333   | 5,624,811             | 1,419,059   |
| HU                 | 905,447                          | 905,447   | 636,650                        | 297,240   | 1,542,097             | 1,202,687   |
| IE                 | 183                              | 0   | 163,209                        | 163,209   | 163,392               | 163,209   |
| IT                 | 9,379                            | 0   | 226,076                        | 0   | 235,456               | 0   |
| LT                 | 11,065                           | 0   | 0                              | 0   | 11,065                | 0   |
| LV                 | 48,128                           | 0   | 0                              | 0   | 48,128                | 0   |
| MT                 | 0                                | 0   | 545                            | 0   | 545                   | 0   |
| NL                 | 0                                | 0   | 766                            | 766   | 766                   | 766   |
| PL                 | 97,119                           | 0   | 159,075                        | 39,727  | 256,194               | 39,727  |
| PT                 | 210,366                          | 0   | 3,429,541                      | 2,299,398   | 3,639,907             | 2,299,398   |
| RO                 | 162,863                          | 0   | 3,638,941                      | 49,347  | 3,801,804             | 49,347  |
| SE                 | 0                                | 0   | 0                              | 0   | 0                     | 0   |
| SI                 | 0                                | 0   | 90                             | 0   | 90                    | 0   |
| SK                 | 0                                | 0   | 0                              | 0   | 0                     | 0   |
| UK                 | 1,106,259                        | 0   | 139,818                        | 86,205  | 1,246,077             | 86,205  |
| <b>Grand Total</b> | <b>5,053,509</b>                 | <b>925,599</b>                                      | <b>40,907,189</b>              | <b>11,890,861</b>                                   | <b>45,960,698</b>     | <b>12,816,460</b>                                   |



For the accounting year 2020-2021, the total expenditure<sup>(61)</sup> declared in the accounts is **€1.2 billion**, of which **€46 million (3.96%)** were removed by the **programme authorities**. These corrections contribute to the protection of the EU budget as they result from:

- audits of operations of the audit authorities (**€12.8 million** of implemented, definitive financial corrections, **1.10%**);
- amounts previously declared during the accounting year and temporarily excluded from the accounts in view of the further assessment of their legality and regularity in application of Article 137(2) CPR (**€27.7 million, 2.39%**)<sup>(62)</sup>;
- other verifications, including those carried out by the managing or the certifying authorities (**€5.4 million** of definitive financial corrections, **0.47%**).

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

DG MARE, through its audit and supervisory role, contributes to the preventive and corrective mechanisms. In particular, **financial corrections requested by MARE** in 2021 through its audit activity and accepted by Member States amount to **€0.2 million**. No final corrections were due based on OLAF or ECA reports. It should however be noted in this context that there is no direct correlation between the year of detection of an irregularity and the year of implementation of the related financial correction, since the latter heavily depends on the length of necessary follow-up procedures and the time of submission as well as the volume of payment claims, in which such deductions can be made. Therefore, the **corrective capacity** of DG MARE based on its own audit work should be expressed on a multiannual basis.

Overall, the **cumulative multiannual corrective capacity** of DG MARE currently stands at €3.1 million which is equivalent to 0.11% of the cumulative amount of total EMFF expenditure declared, since the beginning of the programming period. However, it should be noted that under shared management, the corrective capacity and thus the benefit of controls is not primarily defined by financial corrections but by continuously improving management and control systems that prevent irregularities upfront. In particular in the fisheries funds, these management and control systems have been relatively stable over the last three programming periods in most Member States. In addition, DG MARE has already covered all operational programmes by different audit assignments (compliance,

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<sup>(61)</sup> Including public (EMFF and national) and private contributions

<sup>(62)</sup> These amounts under ongoing assessment can be reintroduced only once the outstanding verifications have been completed and confirmed that the concerned expenditure is indeed legal and regular. Otherwise they are transformed in definitive financial corrections implemented in the accounts.

thematic, fact-finding) for the programming period 2014-2020, most of them even multiple times, except those that are considered of low risk.

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

As per 31 December 2021, DG MARE had clear evidence to suggest a significant deficiency in the effective functioning of the management and control systems for one Operational Programme (Romania), identified during an audit carried out by DG MARE. This would justify the partial interruption of related payment deadlines in accordance with Article 83(1)(a) CPR. However, the contradictory procedure is ongoing and by end-2021 no expenditure possibly affected by the audit findings was certified to DG MARE, following the issuing of the related draft audit report. Future payments in relation to the expenditure affected will only resume once the necessary remedial and corrective measures have been taken by the national authorities, as applicable.

In addition, for one Operational Programme (Spain – five Intermediate Bodies), significant deficiencies had been identified in the reporting year during related national system audits. For four of these IBs, the payment deadline had been partially interrupted, three of the interruptions being lifted in the course of the reporting year and the remaining one being lifted early 2022, following appropriate remedial action implemented by the Member State concerned. As regards the fifth IB, the deficiencies that had led to envisage a partial payment interruption, in accordance with Article 83(1)(a) CPR, have also been sufficiently remedied allowing for payments to resume.

For three other Member States (Denmark, Slovakia and Sweden), significant deficiencies had initially been identified, but no subsequent payment applications had been submitted, by the Member States concerned, involving expenditure affected by the deficiencies. For all three Member States, adequate remedial and corrective measures were taken in the course of the reporting year and payments have resumed.

### **Interruptions/suspensions related to non-compliance with CFP obligations (Article 100 EMFF)**

- The Irish EMFF expenditure on control is suspended since June 2018 due to non-fulfilment of the ex-ante conditionality on administrative capacity for control. Until 31 December 2021, payment claims have been suspended for an amount of EUR 24.4 million. The suspension of the payment deadline will only be lifted when Ireland has satisfactorily addressed the ex-ante conditionality. The information provided by Ireland suggests that the legal remedial measures may be in place in the first half of 2022.
- Malta has failed to ensure the respect of the Union rules related to shortcomings detected in the control system of Malta over Bluefin Tuna farms and related activities carried out in the territory and waters under its jurisdiction or by vessels flying the flag of Malta. By 31 December 2021 no payment application involving such expenditure had been submitted by Malta.
- In addition, in July 2021 DG MARE adopted decisions establishing non-compliance with CFP rules for infringement procedures against Belgium and the Netherlands. Based on these Commission decisions, payments for control expenditure would have to be

interrupted. By 31 December 2021, neither Belgium nor the Netherlands had submitted any payment claims including control expenditure.

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

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

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

| DG MARE  | 'payments made' (2021;MEUR) | minus new prefinancing [plus retentions made] (in 2021;MEUR) | plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2021;MEUR) | 'relevant expenditure' (for 2021;MEUR) | Detected error rate or equivalent estimates | estimated risk at payment (2021;MEUR) | Adjusted Average Recoveries and Corrections (adjusted ARC; %) | estimated future corrections [and deductions] (for 2021;MEUR) | estimated risk at Closure (2021;MEUR) |
|--|-----------------------------|--|---|--|---|---------------------------------------|---|---|---------------------------------------|
| (1)  | (2)                         | (3)  | (4)   | (5)                                    | (6)   | (7)                                   | (8)   | (9)   | (10)                                  |
| EMFF   | 658.67                      | -52.49   | -24.13  | 582.05                                 | 1.03% - 1.03%                               | 5.97 - 5.97                           | 0.06% - 0.06%   | 0.34 - 0.34   | 5.63 - 5.63                           |
| EFF/FIFG   | 4.11                        | 0.00   | 0.00  | 4.11                                   | 0.00% - 0.00%                               | 0.00 - 0.00                           | 0.00% - 0.00%   | 0.00 - 0.00   | 0.00 - 0.00                           |
| Sustainable Fisheries Partnership Agreements               | 144.31                      | 0.00   | 0.00  | 144.31                                 | 0.00% - 0.00%                               | 0.00 - 0.00                           | 0.00% - 0.00%   | 0.00 - 0.00   | 0.00 - 0.00                           |
| Procurement and Grants                                     | 27.88                       | - 13.40  | 11.55   | 26.03                                  | 0.50% - 0.50%                               | 0.13 - 0.13                           | 0.14% - 0.14%   | 0.04 - 0.04   | 0.09 - 0.09                           |
| Other Expenditure  | 9.34                        | 0.00   | 0.00  | 9.34                                   | 0.50% - 0.50%                               | 0.05 - 0.05                           | 0.02% - 0.02%   | 0.00 - 0.00   | 0.04 - 0.04                           |
| EFCA Agency  | 21.00                       | - 21.00  | 16.30   | 16.30                                  | 0.50% - 0.50%                               | 0.08 - 0.08                           | 0.00% - 0.00%   | 0.00 - 0.00   | 0.08 - 0.08                           |
| Contribution Agreements                                    | 0.40                        | - 0.40   | 0.00  | 0.00                                   | 0.50% - 0.50%                               | 0.00 - 0.00                           | 0.00% - 0.00%   | 0.00 - 0.00   | 0.00 - 0.00                           |
| <b>Total without contribution to EA's operating budget</b> | 865.72                      | -87.30   | 3.72  | 782.14                                 |   | <b>6.23 - 6.23</b>                    | <b>0.05% 0.05%</b>  | <b>0.38 - 0.38</b>  | <b>05.85 - 5.85</b>                   |
|  |                             |  |   |  | <b>Overall risk at payment in %</b>         | <b>0.80% - 0.80%</b><br>(7) / (5)     |   | <b>Overall risk at closure in %</b>                           | <b>0.75% - 0.75%</b><br>(10) / (5)    |
| CINEA  | 3.08                        | 0.00   | 0.00  | 3.08                                   | 0.50% - 0.50%                               | 0.02 - 0.02                           | 0.00% - 0.00%   | 0.00 - 0.00   | 0.00 - 0.00                           |
| <b>Total DG (with contributions to EAs)</b>                | 868.79                      | -87.30   | 3.72  | 785.22                                 |   |                                       |   |   |                                       |

## Notes to the table X

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

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

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

For projects implemented through cross sub-delegated budget lines, the pre-financings amounts from 2021 appear in the payment implementation of the 'delegator' entity (as the paying authorising DG), whilst the pre-financing and clearing are reported by the 'delegated' entity. The split reporting (budgetary and accounting) is regularised in the next year AAR, when the cross sub-delegations become co-delegations of type II.

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

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

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

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

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

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

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

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective capacity of the ex-post control systems implemented by the DG over the past years. The AOD has adjusted this historic average based on the specificities of the underlying relevant expenditure (average recoveries and corrections for FIFG are set at 0% since no future financial corrections are expected on the relevant expenditure 2021; estimated future corrections for EMFF only apply where the RTER is above 2%).

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

## Reservations

### A. Reservation fiche

|   |  |
|---|--|
| <b>DG</b>   | DG Maritime Affairs and Fisheries  |
| <b>Title of the reservation, including its scope</b>  | Reservation concerning the EMFF management and control system (2014-2020 programming period) in Romania  |
| <b>Domain</b>   | Shared Management - EMFF   |
| <b>Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme</b> | Budget line: 08 04 99 01 – Completion of the European Fisheries Fund (EFF) and of the European Maritime and Fisheries Fund (EMFF) – Operational expenditure under shared management (prior to 2021)<br>Payments made in 2021: €662,778,598.43  |
| <b>Reason for the reservation</b>   | <u>Significant occurrence of errors in the underlying transactions (legality and regularity)</u> : The national audit authority, in its Annual Control Report (ACR) relating to the accounting year 2020-2021, reported a residual total error rate of 8.71%. This is due to the Managing Authority not having applied the necessary financial corrections stemming from final audit reports issued by the Audit Authority. This was corroborated by a remote thematic audit carried out by DG MARE in 2020/2021, identified systemic deficiencies leading to the essential Key Requirement (KR) 2 – Appropriate selection of operations –, being assessed in category 3 “Works partially; substantial improvements are needed”. The necessary corrective measures will be implemented in due time, see further below. |
| <b>Materiality criterion/criteria</b>   | Residual total error rate above 2%   |
| <b>Quantification of the financial impact (amount at risk)</b>  | € 985,058.49 € (0.17% of 2021 relevant expenditure for budget line 08 04 99 01)  |
| <b>Impact on the assurance</b>  | The weaknesses generally affect the legality and regularity of the relevant expenditure for the Operational Programme concerned. The Commission will take corrective measures (financial corrections) and safeguard measures, as necessary (pre-financing, 10% retention, interruption).<br>Assurance is ensured through applying the corrective and safeguard measures such as payment interruptions and financial corrections.   |
| <b>Responsibility for the weakness</b>  | The expenditure concerned is under shared management, for which the Member State is primarily responsible for putting in place adequate management and control systems, while the Commission supervises the national authorities in this respect.  |
| <b>Responsibility for the corrective action</b>   | The corrective actions taken by DG MARE comprise the following:<br>Following the finalisation of the assessment of the national Annual Control Report, the Member State will be requested to apply the necessary financial corrections to bring the residual total error rate down to 2% (correction of all errors identified by the national audit authority and extrapolated financial correction, as necessary). In the meantime, DG MARE will take safeguard measures such as the interruption of payment applications in accordance with Article 83 CPR.  |

## B. Operational Programmes under reservation and targeted actions

| N° | Country code    | Ref | Title   | Type of Reservation   | Reasons for Reservation   | Financial impact (M€) in 2021 | Structural weakness (Y/N) | Actions to be taken  |
|----|-----------------|-----|---|---|---|-------------------------------|---------------------------|--|
|    |                 |     |   | <b>EMFF – 1 Reservation - Quantification = EUR 0.99 million</b> |   |                               |                           |  |
| 1  | 2014RO14MFOP001 | N/A | Reservation concerning the EMFF management and control system (2014-2020 programming period) in Romania | Financial   | Significant occurrence of errors in the underlying transactions (legality and regularity) | €985,058.49                   | Y                         | Financial corrections to bring the residual total error rate down to 2% (correction of all errors identified by the national audit authority and extrapolated financial correction, as necessary). In the meantime, DG MARE will take safeguard measures such as the interruption of payment applications in accordance with Article 83 CPR. |



### C. Reservations issued for Operational Programme in last year's AAR and lifted in 2021

| N° | Country code | Ref             | Title | Type           | Reasons for Reservation  | Financial impact (M€) in 2020                                   | Reason for lifting the reservation  |
|----|--------------|-----------------|-------|----------------|--|---|---|
| 1  | SK           | 2014SK14MFPO001 |       | Non-quantified | <p>Significant control system weaknesses in several key requirements had been reported by the national audit authority. This had led to assessing the management and control system in category 4 “Essentially does not work”. While all expenditure initially declared to the Commission during the accounting year had been withdrawn by the Member State (“zero accounts” submitted), the audit authority had reported a risk of irregularities exceeding 10%. A fact finding mission carried out by DG MARE in March 2020 had confirmed the systemic errors and serious deficiencies in the management and control system reported by the Audit Authority.</p> <p>The Member State did not submit any payment application during the accounting years 2019-2020 and 2020-2021.</p> | 0.00<br><br>(no expenditure declared during the reporting year) | <p>The corrective actions taken by DG MARE comprised regular close contact with the national authorities in order to emphasise the urgent need to implement remedial actions. The state of play of implementation was regularly discussed with the Member State in dedicated meetings and written communications.</p> <p>As a result of the common efforts, the national authorities implemented adequate and sufficient remedial actions, as confirmed by the national audit authority on 29 October 2021.</p> <p>In light of the above, DG MARE lifted the reservation for the Slovak EMFF operational programme.</p> |

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

### A. Human resource management

**Objective:** DG MARE employs a competent and engaged workforce and contributes to gender equality at all levels of management to effectively deliver on the Commission's priorities and core business

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

**Source of data:** SEC(2020)146

| Baseline<br>(2019) | Target<br>(2022) <sup>(63)</sup> and (2024)                    | Latest known results<br>(2021)                                       |
|--------------------|--|--|
| 47% (9 out of 19)  | 2022: 1 first female appointments<br>2024: still to be defined | 3 first female appointments in 2021<br>– 3 in total since target set |

**Indicator 2 (mandatory):** DG MARE staff engagement index

**Source of data:** Commission staff surveys 2018 and 2021

| Baseline<br>(2018) | Target<br>(2024)   | Latest known results<br>(2021)                |
|--------------------|--|---|
| 78%                | At least 78% and maintain above the Commission average (72% in 2021) | 78% compared to the Commission average of 72% |

#### Main outputs in 2021:

| Description                             | Indicator   | Target   | Latest known results<br>(2021)                                       |
|---|---|--|--|
| Gender balance at all management levels | Number and percentage of first female appointments to middle management positions | 2022: 1 first female appointments<br>2024: still to be defined       | 3 first female appointments in 2021<br>– 3 in total since target set |
| Staff engagement                        | DG MARE staff engagement index  | At least 78% and maintain above the Commission average (72% in 2021) | 78% compared to the Commission average of 72%                        |

<sup>(63)</sup> The target will be revised and extended for the period 2023-2024 by January 2023.

## B. Digital transformation and information management

### Digital transformation

|  |  |  |  |
|--|--|--|--|
| <b>Objective:</b> Compliance by DG MARE with corporate data strategy   |  |  |  |
| <b>Indicator 1 (mandatory):</b> Degree of implementation of the digital strategy principles by the most important IT solutions <sup>(64)</sup>   |  |  |  |
| <b>Source of data:</b> DG MARE (data provided partially by DG DIGIT)   |  |  |  |
| <b>Baseline</b><br>(2018)  | <b>Interim milestone</b><br>(2022)                 | <b>Target</b><br>(2024)                            | <b>Latest known results</b><br>(31/12/2021)                                      |
| Ocean Storage: 0%<br>FLUX-FMC: 0%<br>EUMOFA: 55%   | Ocean Storage: 67%<br>FLUX-FMC: 61%<br>EUMOFA: 85% | Ocean Storage: 94%<br>FLUX-FMC: 94%<br>EUMOFA: 95% | Ocean Storage: 0%<br>FLUX-FMC: 50%<br>EUMOFA: 90%                                |
| <b>Indicator 2 (mandatory):</b> Percentage of DG MARE's key data assets for which corporate principles for data governance have been implemented |  |  |  |
| <b>Source of data:</b> Source of data: DG MARE   |  |  |  |
| <b>Baseline</b><br>(N/A)   | <b>Interim milestone</b><br>(2022)                 | <b>Target</b><br>(2024)                            | <b>Latest known results</b><br>(31/12/2021)                                      |
| 25%  | 50%  | 80%  | 75%  |
| <b>Main outputs in 2021:</b>   |  |  |  |
| <b>Description</b>   | <b>Indicator</b>                                   | <b>Target</b>                                      | <b>Latest known results</b>  |
| Corporate rules for managing corporate reference data  | Alignment  | Full implementation within MARE data assets        | Corporate rules still under preparation  |
| Inventory of data assets   | Up-to-date inventory of MARE data assets           | 100%   | 100% for corporate data sets; MARE data sets ongoing, to be finalised in Q1 2023 |

<sup>(64)</sup> The European Commission Digital Strategy (C(2018)7118) calls on Commission services to digitally transform their business processes by developing new innovative digital solutions or make evolve the existing ones in line with the principles of the strategy. At the beginning of the year N+1, the Solution Owner and IT Investments Team will assess the progress made on the basis of the proposed modernisation plan. For each of the 3 solutions, a table will reflect – per principle – the progress achieved during the last year.

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

**Main outputs in 2021:**

| Description               | Indicator   | Target        | Latest known results   |
|---------------------------|---|---------------|--|
| Development of IFDM tools | Alignment with the IT Plan                        | December 2021 | Overall, the IT actions supporting the IFDM programme have progressed as expected except for the launching of the project for Small Scale Fisheries (waiting for the legal base) |
| Monitoring EMFF/EMFAF     | Delivery of key performance indicators to Infosys | July 2021     | Draft tables demonstrated to Infosys team in December 2021   |

## Document management

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

**Main outputs in 2021:**

| Description   | Indicator   | Target   | Latest known results |
|---|---|--|----------------------|
| Implementation of e-signatory workflow as a general rule applying the Qualified Electronic Signature whenever required by legal reasons, replacing the blue ink signature | Minimum percentage of non-incoming registered documents with a fully approved e-signatory   | 90%  | 94%                  |
|   | Minimum percentage of usage of the Qualified Electronic Signature   | 90%  | 90%                  |
|   | Maximum percentage of above mentioned documents with a paper circulation in parallel  | 10%  | 0,73%                |
| Sharing data, information and knowledge: files opened to the entire Commission  | Minimum percentage of MARE files opened to the entire Commission  | 40%  | 38.6%                |
| Filing of registered documents  | Percentage of non-filed registered documents  | ≤1%  | 1,19%                |
| Use of internal message in Ares   | Minimum number of total internal messages used in Ares at the end of 2021   | 200  | 145                  |
| Reducing paper storage in eligible case   | Minimum reduction of volume of paper files stored in MARE archives spaces (in linear meters and corresponding number of files (physical units) approximately) | 15 linear meters / ±180 files (physical units) | 3                    |

## Protection of personal data

| <b>Objective:</b> Compliance by DG MARE with rules on the protection of personal data  |   |   |  |
|--|---|---|--|
| <b>Indicator 3 (mandatory):</b> Percentage of staff attending awareness raising activities on data protection compliance                                   |   |   |  |
| <b>Source of data:</b> DG MARE   |   |   |  |
| <b>Baseline</b><br>(2018)  | <b>Interim milestone</b><br>(2021)  | <b>Target</b><br>(2024)   | <b>Latest known results</b><br>(31/12/2021)  |
| 20%  | 60%   | 100% of staff   | 30% of staff   |
| <b>Main outputs in 2021:</b>   |   |   |  |
| <b>Description</b>   | <b>Indicator</b>  | <b>Target</b>   | <b>Latest known results</b>  |
| Record keeping of processing operations under DG MARE's responsibility   | Finalisation of 3 pending draft records   | Pending draft records fully finalised   | Draft records finalised  |
| Updated specific privacy statements by means of which natural persons are informed about their rights and the processing operations of their personal data | Updating all websites under DG MARE's responsibility and IT systems managing personal data;<br>Informing natural persons when collecting data | Full compliance every time personal data are collected and processed  | Specific privacy statements, website and IT system continuously updated  |
| Implementing Commission Decision (EU) 2019/1862  | Establishing internal DG MARE procedure on handling in line with the decision every time DG MARE restricts certain rights of natural persons  | Compliance with the decision and internal procedure every time application of restrictions of certain rights of natural persons is necessary  | DG MARE guidance on restrictions developed   |
| Awareness raising on the rules and principles of personal data   | Number of events organised and trainings given by the Data Protection Coordinator (DPC)   | <ul style="list-style-type: none"> <li>- Every time ARES training is organised to the newcomers to DG MARE, the DPC presents the basic information on the protection of personal data.</li> <li>- DPC is invited when necessary to eDomec correspondents meetings to present a selection of topics related to protection of personal data.</li> <li>- DPC organises lunch conferences on different aspects of protection of personal data. DPC may also organise, if necessary, joint workshops with partners (e.g. Data Protection Officer of EASME/CINEA).</li> </ul> | Despite Covid-19 restrictions in place, DPC has provided several trainings to newcomers of DG MARE in 2021 and has contributed with presentations to eDomec correspondents with a selection of data protection topics. |

## C. Sound environmental management

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

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

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

| Baseline<br>(2018)    | Target<br>(2024)                                      | Latest known results<br>(31/12/2021)  |
|-----------------------|---|---|
| 2,9 tonnes per person | 1,9 tonnes per person (equivalent to a 34% reduction) | 2021 data from DG HR and PMO not available yet.<br>Total MARE missions decreased by 81% between 2019 and 2021, so emissions are likely to have decreased in a similar proportion. |

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

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

| Baseline<br>(2019) | Target<br>(2024)                          | Latest known results<br>(31/12/2021)  |
|--------------------|---|---|
| 41,4 days          | 27,3 days (equivalent to a 34% reduction) | We have not carried out a survey on commuting habits for MARE staff since confinement and thus, there are no comparable data. |

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

**Source of data:** OIB

| Baseline<br>(2018) | Target<br>(2024)                                  | Latest known results<br>(31/12/2021) |
|--------------------|---|--------------------------------------|
| 1,9 kg per person  | 1,3 kg per person (equivalent to a 34% reduction) | 2021 data from OIB not available yet |

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

**Source of data:** OIB

| Baseline<br>(2018) | Target<br>(2024)                     | Latest known results<br>(31/12/2021) |
|--------------------|--------------------------------------|--------------------------------------|
| 8838               | 5825 (equivalent to a 34% reduction) | 2021 data from OIB not available yet |

**Indicator:** Unsorted waste per person in J-99 (kg per person)

**Source of data:** OIB

| Baseline<br>(2018) | Target<br>(2024)                        | Latest known results<br>(31/12/2021)                             |
|--------------------|---|--|
| 129 kg             | 85,1 kg (equivalent to a 34% reduction) | 2021 data from OIB not available yet provided this data for 2021 |

**Indicator:** Consumption of electricity and gas in J-99 (kWh per person)

**Source of data:** OIB

| <b>Baseline</b><br>(2018) | <b>Target</b><br>(2024)                                  | <b>Latest known results</b><br>(31/12/2021)  |
|---------------------------|--|--|
| 3628 kWh per person       | 2394,5 kWh per person<br>(equivalent to a 34% reduction) | 2021 data from OIB not available yet.<br>Based on data available for the first semester in 2021, which is, the electricity and gas consumption in J99 decreased by 41% and 47% respectively compared to the same period in 2020. |

**Indicator:** % of MARE conferences for which we offset emissions

**Source of data:** OIB

| <b>Baseline</b><br>(2019) | <b>Target</b><br>(2024) | <b>Latest known results</b><br>(31/12/2021)  |
|---------------------------|-------------------------|--|
| 0%                        | 100%                    | At corporate level it was decided in 2021 that compensation will take place at corporate rather than DG level, as part of the Action Plan to Green the Commission. Therefore, this indicator should be removed for the future. |

### Main outputs in 2021:

| <b>Description</b>   | <b>Indicator</b>  | <b>Target</b>                    | <b>Latest known results</b>  |
|--|---|----------------------------------|--|
| Reduced carbon emissions caused by MARE missions           | Emissions from MARE missions  | Reduce by 15,4% compared to 2019 | Data will be provided by DG HR but not available yet.<br>Even when available, a comparison of 2022 with 2019 will be meaningless given the Covid-19 pandemic.                            |
| Reduced carbon emissions caused by commuting of MARE staff | Average number of working days on which MARE staff travelled to work by car | Reduce by 15,4% compared to 2019 | N.A.: we have not yet carried out a survey of MARE staff to assess this given 2020/2021 were such atypical years with confinement – so, any comparison of 2022 with 2019 is meaningless. |
| Reduced generation of unsorted waste                       | Unsorted waste produced per person in MARE building J-99                    | Reduce by 15,4% compared to 2019 | N.A.: data for 2021 will be provided by the OIB but not available yet.<br>Even when available, a comparison of 2022 with 2019 will be meaningless given confinement.                     |

| <b>Description</b>                             | <b>Indicator</b>   | <b>Target</b>                    | <b>Latest known results</b>   |
|--|--|----------------------------------|---|
| Reduce carbon emissions caused by our building | Consumption of electricity and gas in MARE building J-99 | Reduce by 15,4% compared to 2019 | <p>N.A.: data for 2021 will be provided by the OIB but not available yet.</p> <p>Even when available, a comparison of 2022 with 2019 will be meaningless given confinement.</p> <p>Data for the first semester of 2021 indicate a 52% and 57% decrease in electricity and gas respectively compared to the same period in 2019.</p> |



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

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

### **EMFAF Priority 1:** Implementation of the Common Fisheries Policy

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

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

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

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

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

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

Below follows a detailed list of the international organisations with whom DG MARE signed agreements in 2021 under indirect management:

|   | Food and Agriculture Organisation of the United Nations (FAO)   |
|---|---|
| Programme(s) concerned and duration of the delegation | <p>European Maritime, Fisheries and Aquaculture Fund (2021-2027)</p> <p>Voluntary contributions (€9,974,386) delegated to the FAO to support:</p> <ul style="list-style-type: none"> <li>- the General Fisheries Commission for the Mediterranean (FAO) to sustain specific activities of the GFCM and to scientific and institutional cooperation to support responsible fisheries in the Western, Central, and Eastern Mediterranean as well as in the Black Sea €8,000,000 (24 months);</li> <li>- the Global Record of fishing vessels, Refrigerated Transport Vessels and Supply Vessels and the global capacity development umbrella programme of FAO on the Port State Measures Agreement (PSMA)- (24 months);</li> <li>- the Preparatory action on the way to COFI 34 (12 months);</li> </ul> |

|   |   |
|---|---|
|   | <ul style="list-style-type: none"> <li>- the Globefish project (24 months);</li> <li>- the Western Central Atlantic Fishery Commission WECAF in strengthening the scientific basis (14 months).</li> </ul> <p>In addition, the support of €1,000,000 to the FAO Trust Fund <a href="#">“Assistance Fund under Part VII of the UN Agreement on Straddling Fish Stocks and Highly Migratory Fish Stocks (UNFSA)”</a> (36 months) has been granted.</p>  |
| Annual budgetary amount entrusted                       | €10,974,386   |
| Justification of the recourse to indirect management    | <ul style="list-style-type: none"> <li>- REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004;</li> <li>- COMMISSION IMPLEMENTING DECISION of 4 June 2021 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2021;</li> <li>- Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.</li> </ul>   |
| Justification of the selection of the bodies            | <ul style="list-style-type: none"> <li>- Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC;</li> <li>- Council Decision of 25 November 1991 on the accession of the European Community to the Food and Agriculture Organisation of the United Nations (FAO);</li> <li>- Financial and Administrative Framework Agreement between the European Union, represented by the European Commission and the United Nations (“FAFA”), signed on 29 April 2003 and on 26 February 2014 and revised on 31 December 2018.</li> </ul>  |
| Summary description of the implementing tasks entrusted | <p>An amount of €9,974,386 Voluntary Contributions FAO to support, <i>inter alia</i>, the Global Record tool to fight IUU fishing, the Port State Measures Agreement, the Committee on Fisheries (COFI 34), and the General Fisheries Commission for the Mediterranean (GFCM). The contribution to the GFCM (€8,000,000) will support the implementation of regional activities in the Western, Central and Eastern Mediterranean, as well as in the Black Sea, aimed at developing a common framework for cooperation between coastal states of the Mediterranean and Black Seas to enable the common management of fish stocks in these regions.</p> <p>In the context of International Ocean Governance, contribution were provided to the Trust Fund <i>“Assistance Fund under Part VII of the UN Agreement on Straddling Fish Stocks and Highly Migratory Fish Stocks (UNFSA)”</i> to promote, at international level, the European approach on marine biological resources as developed in the Common Fisheries Policy, which is based on sustainability, the ecosystem approach, grounded sound scientific advice and the precautionary principle.</p> |

|  |  |
|--|--|
|  | United Nations Educational, Scientific and Cultural Organization (UNESCO)  |
| Programme concerned and duration of the delegation | <p>European Maritime, Fisheries and Aquaculture Fund (2021-2027)</p> <p>Support to the EU4Ocean coalition by the Intergovernmental Oceanographic Commission of UNESCO for International engagements on Ocean Literacy (36 months), in the context of Maritime Policy and Sustainable blue Economy.</p> |
| Annual budgetary                                   | €1,000,000   |

|   |   |
|---|---|
| amount entrusted  |   |
| Justification of the recourse to indirect management    | <ul style="list-style-type: none"> <li>- REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004;</li> <li>- COMMISSION IMPLEMENTING DECISION of 4 June 2021 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2021;</li> <li>- Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.</li> </ul>   |
| Justification of the selection of the bodies            | <ul style="list-style-type: none"> <li>- Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC;</li> <li>- Financial and Administrative Framework Agreement between the European Union, represented by the European Commission and the United Nations ("FAFA"), signed on 29 April 2003 and on 26 February 2014 and revised on 31 December 2018.</li> </ul> <p>Given the character of the services to be provided to further ocean literacy activities in Europe and internationally and the experience and track record that IOC UNESCO has on the subject as the chief operator and policy making body on ocean literacy actions over the years and as the main body to conduct ocean literacy activities at a large scale, along with the mobilisation capabilities it has, IOC UNESCO is the sole organisation that can provide the expertise, technical knowledge and competences required. It has been pursuing ocean literacy activities for more than a decade and has pooled together an extensive network of operators on the subject that can be utilised to promote the tasks foreseen in this project.</p> |
| Summary description of the implementing tasks entrusted | International collaboration on ocean literacy within the framework of the upcoming Decade of Ocean Science for Sustainable Development (2021-2030), with the view to support efforts to reverse the cycle of decline in ocean health and raise awareness among populations of the invaluable contribution of the ocean to climate and human health and prosperity. The agreement with IOC/UNESCO ensures the work based on prior identified common challenges and proposals for actions at an international level.  |

|   |   |
|---|---|
|   | Division for Ocean Affairs and the Law of the Sea, Office of Legal Affairs of the United Nations (DOALOS)   |
| Programme(s) concerned and duration of the delegation | <p>European Maritime, Fisheries and Aquaculture Fund (2021-2027)</p> <p>In the context of International Ocean Governance, the Union's contribution to two Trust Funds for 12 months supports:</p> <ul style="list-style-type: none"> <li>- The delegates of developing nations to attend meetings of the intergovernmental conference on the development of an international legally-binding instrument under the United Nations Convention on the Law of the Sea on the conservation and sustainable use of marine biological diversity of areas beyond national jurisdiction (BBNJ Conference);</li> <li>- The participation of developing countries in the meetings of the Commission on the Limits of the Continental Shelf.</li> </ul> |
| Annual budgetary amount entrusted                     | €150,000  |
| Justification of the                                  | - REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE   |

|   |   |
|---|---|
| recourse to indirect management                         | <p>COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004;</p> <ul style="list-style-type: none"> <li>- COMMISSION IMPLEMENTING DECISION of 4 June 2021 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2021;</li> <li>- Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.</li> </ul>   |
| Justification of the selection of the bodies            | <ul style="list-style-type: none"> <li>- Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC;</li> <li>- Financial and Administrative Framework Agreement between the European Union, represented by the European Commission and the United Nations ("FAFA"), signed on 29 April 2003 and on 26 February 2014 and revised on 31 December 2018.</li> </ul>                                 |
| Summary description of the implementing tasks entrusted | <p>By contributing to the Trust Fund for the purpose of supporting the participation of developing countries in the BBNJ negotiations, the Union ensures the effective and universal participation to the negotiations by developing countries that face financial constraints. As regards the DOALOS Commission on the Limits of the Continental Shelf, the Union's participation in the Trust Fund ensures that developing countries can participate in the meetings of this Commission, thus guaranteeing equitable geographical representation in that body and showcasing the importance it attaches to effective multilateralism.</p> |

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

## ANNEX 13: Decentralised agencies

| <b>Entity: European Fisheries Control Agency</b>  |  |   |
|---|--|---|
| <b>Role of DG: “de tutelle”</b>   |  |   |
| <b>Policy area concerned</b>  | <b>Contribution to the Operating (administrative) budget</b> | <b>Contribution to the Operational Budget</b> |
| Maritime Affairs and Fisheries – Control and Enforcement of the Common Fisheries Policy | €20,999,999.65   | -   |