



Annual Activity Report 2023

annexes

DG MARE

Contents

ANNEX 1:	Statement of the Director in charge of Risk Management and Internal Control.....	3
ANNEX 2:	Performance tables.....	4
ANNEX 3:	Draft annual accounts and financial reports	65
ANNEX 4:	Financial scorecard.....	89
ANNEX 5:	Materiality criteria.....	92
ANNEX 6:	Relevant Control System(s) for budget implementation (RCSs).....	97
ANNEX 7:	Specific annexes related to "financial management".....	111
ANNEX 8:	Specific annexes related to "assessment of the effectiveness of the internal control systems" (not applicable).....	143
ANNEX 9:	Specific annexes related to "Control results" and "Assurance: Reservations"	144
ANNEX 10:	Reporting – Human resources, digital transformation and information management and sound environmental management.....	151
ANNEX 11:	Implementation through national or international public-sector bodies and bodies governed by private law with a public sector mission.....	161
ANNEX 12:	EAMR of the Union Delegations (not applicable)	167
ANNEX 13:	Decentralised agencies.....	168

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

“I declare that in accordance with the Commission’s communication on the internal control framework⁽¹⁾, 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.”

18 April 2024

(E-Signed)

*Jürgen Müller
Director*

⁽¹⁾ C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

General objective 1: A European Green Deal			
Impact and result indicator: Stocks fished at maximum sustainable yield (MSY) levels			
<p>Explanation: This indicator measures the potential for yield (fish catches) derived from the sustainable exploitation of marine biological resources. The number of stocks fished at maximum sustainable yield (MSY) levels are given for the North East Atlantic and adjacent waters, and the Mediterranean and the Black Sea. Fishing at MSY means fishing at a rate such that the average long-term catches are the highest that the stock can provide over the long-term and that sustainability is guaranteed. This ensures higher and more stable revenue for fishers. This indicator is a key element in the Common Fisheries Policy. The fishing pressure indicator is equal to 1 when exploitation level is at Fmsy.</p> <p>Source of the data: Scientific, Technical and Economic Committee for Fisheries report ‘Monitoring the performance of the Common Fisheries Policy’ and assessments in the Black Sea and in the Mediterranean Sea; Reports from General Fisheries Commission for the Mediterranean Working groups on stock assessment of demersal species and small-pelagic species; EU Sustainable Development Goal indicator; Eurostat (Eurostat online data code: sdg 14 21, sdg 14 30)</p>			
Baseline (2013)	Interim Milestone (2022)	Target (2024) ⁽²⁾	Latest known results (2022 and 2021)
Median fishing pressure in: <ul style="list-style-type: none"> • North-East Atlantic: 1.1 • Mediterranean Sea and Black Sea: 2.5 	Decrease	Decrease	Median fishing pressure in: <ul style="list-style-type: none"> • North-East Atlantic: the F/Fmsy indicator shows a gradual downward trend, with the median fishing mortality indicator reaching its lowest value of 0.58 in 2022. • Mediterranean Sea and Black Sea: the F/Fmsy indicator shows a downward trend since 2011, reaching 1.2 Fmsy in 2021, the lowest value on record since 2003. Although the exploitation remains well above the Fmsy target, there has been a decreasing trend in the average F/Fmsy rate, indicating a small improvement in exploitation.

⁽²⁾ The legal basis for using indicators related to biomass and fishing mortality for monitoring progress is provided in Article 2 of the [Common Fisheries Policy Regulation](#) (the objectives)

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

Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027

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

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Communication from the Commission to the Council and the European Parliament on the EU Action Plan on protecting and restoring marine ecosystems for sustainable and resilient fisheries	Adoption by the Commission	Q1 2023	Adopted: COM(2023)102 final of 21/02/2023
Communication from the Commission to the European Parliament and the Council on the functioning of the Common Fisheries Policy	Adoption by the Commission	Q1 2023	Adopted: COM(2023)103 final of 21/02/2023 and SWD(2023)103 final of 21/02/2023
Report from the Commission to the European Parliament and the Council on the Implementation of Regulation (EU) No 1379/2013 on the Common Market Organisation	Adoption by the Commission	Q1 2023	Adopted: COM(2023)101 final of 21/02/2023
Communication from the Commission to the European Parliament and the Council "Towards more sustainable fishing in the EU: state of play and orientations for 2024 "	Adoption by the Commission	Q2 2023	Adopted: COM(2023)303 final of 14/06/2023 and SWD(2023)172 final of 14/06/2023
Proposals for Council Regulations fixing for 2024 the fishing opportunities in:	Adoption by the Commission		
the Baltic Sea		August 2023	Adopted: COM(2023)492 final of 28/08/2023
the Mediterranean and Black Seas		Q4 2023	Adopted: COM(2023)578 final of 10/10/2023
Union waters and, for Union fishing vessels, in certain non-Union waters		Q4 2023	Adopted: COM(2023)587 final of 25/10/2023
Proposals for Council Regulations amending Regulation (EU) 2023/194 as regards certain fishing opportunities for 2023 :	Adoption by the Commission		
<ul style="list-style-type: none"> • 1st amendment 		Q1 2023	Adopted: COM(2023)114 final of 07/03/2023

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
<ul style="list-style-type: none"> • 3rd 2nd amendment 		Q2 2023	Adopted: COM(2023)276 final of 30/05/2023 Changed to 3 rd amendment because the Council split the Commission 1 st amendment proposal
<ul style="list-style-type: none"> • 5th 3rd amendment 		Q3 2023	Adopted: COM(2023)495 final of 25/08/2023 Changed to 5 th amendment because the Council split the Commission 3 rd amendment proposal
Commission Delegated Regulations establishing new discard plans for:	Adoption by the Commission		
<ul style="list-style-type: none"> • certain demersal fisheries in the Adriatic and south-eastern Mediterranean Sea 		Q4 2023	Adopted: C(2023)5529 final of 22/08/2023, corrected by C(2023)6983 final of 20/10/2023
<ul style="list-style-type: none"> • certain small pelagics in the Mediterranean Sea 		Q3 2023	Adopted: C(2023)5525 final of 22/08/2023
<ul style="list-style-type: none"> • certain fisheries in Western waters for 2024-2027 		Q3 2023	Adopted: C(2023)5523 final of 22/08/2023, corrected by C(2023)8685 final of 06/12/2023
<ul style="list-style-type: none"> • certain fisheries in North Sea 2024-2027 		Q3 2023	Adopted: C(2023)5524 final of 22/08/2023, corrected by C(2023)8677 final of 06/12/2023
Commission Delegated Regulations amending discard plans for certain demersal stocks in the western Mediterranean Sea	Adoption by the Commission	Q4 2023 ^{equid}	Adopted: C(2023)5540 final of 22/08/2023
Commission Delegated Regulation establishing technical measures for:	Adoption by the Commission		
<ul style="list-style-type: none"> • directed fisheries in the North Sea and in the North Western Waters 		Q1 2023	Moved to Q2 2024
<ul style="list-style-type: none"> • directed fisheries in the South Western Waters 		Q1 2023	Moved to Q2 2024
<ul style="list-style-type: none"> • directed fisheries in the North Western Waters 		Q1 2023	Please see above for directed fisheries in the North Sea
Commission Delegated Regulation amending technical measures for protecting harbour porpoise	Adoption by the Commission	Q2 2023	Moved to Q4 2024

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Implementing Regulation laying down the detail rules and the specifications provided by Article 24 of Regulation (EU) No 2019/1241 of the European Parliament and of the Council of 20 June 2019 on the conservation of fisheries resources and the protection of marine ecosystems through technical measures	Adoption by the Commission	Q2 2023	Moved to Q3 2024
Commission Delegated Regulation amending Regulation 2019/1241 as regards geographic coordinates in Annex VII and Annex XIII	Adoption by the Commission	New	Moved to Q2 2024
Commission Delegated Regulation amending Regulation (EU) 2019/1241 as regards specific technical measures for red seabream (<i>Pagellus bogaraveo</i>) in ICES subareas 6 to 8	Adoption by the Commission	New	Adopted: C(2023)8068 of 30/11/2023 (under scrutiny period by the EP and the Council)
Commission Delegated Regulation amending Regulation (EU) 2019/1241 as regards technical measures for certain demersal and pelagic fisheries in the Celtic Sea, the Irish Sea and the West of Scotland	Adoption by the Commission	New	Adopted: C(2023)8069 of 30/11/2023
Commission report on the use of delegated powers under Article 29.2 of EU Regulation 2019/1241 (Technical Measures Regulation)	Adoption by the Commission	New	Adopted: COM(2023)520 final of 11/09/2023
Commission Delegated Regulations amending fisheries conservation measures in:	Adoption by the Commission		
• certain marine protected areas of the Skagerrak (DK)		Q2 2023	Moved to Q1 2025
• certain marine protected areas of the Baltic Sea (DE)		Q1 2023	Moved to Q2 2024
• certain marine protected areas of the Kattegat (SE)		Q2 2023	Moved to Q1 2025
• certain marine protected areas of the Baltic Sea (SE)		Q2 2023	Moved to Q1 2025
Commission Delegated Regulation amending Delegated Regulation (EU) 2017/118 as regards conservation measures in the Dutch Exclusive Economic Zone	Adoption by the Commission	Q4 2023	Moved to Q2 2024
(possibly) Commission Implementing Regulation amending Implementing Regulation (EU) 2022/1614 (deep-sea fishing areas and list of vulnerable marine ecosystems)	Adoption by the Commission	Q2 2023	Moved to Q2 2024

Evaluations and fitness checks			
Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Evaluation of Council Regulation (EC) No 734/2008 on the protection of vulnerable marine ecosystems	Publication of the stand-alone Staff Working Document	Q4 2023	Moved to Q2 2024
External communication actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2023)
3 rd "Taste the Ocean" campaign promoting sustainable fish and seafood among consumers	Number of impressions on social media	15 million	11,590,000
Briefings for journalists on the Common Fisheries Policy	Number of journalists participating (physical and online)	20	Technical press briefing on the Fisheries policy package of February 2023 attended by 10 journalists.
Seminar on Fisheries Science	Number of participants (physical presence and online)	100	124 (275 registered)
Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Implementing Decision(s) revising the work plan of [Member State] for data collection in the fisheries and aquaculture sector for 2024 (2024-2027)	Adoption by the Commission (delegated to DG)	Q4 2023	5 decisions adopted: C(2023)8574 final (Greece); C(2023)8575 final (Portugal); C(2023)8577 final (Czech Republic) and C(2023)8576 final (Cyprus) of 05/12/2023; C(2023)8578 final (France) of 04/12/2023
Proposal for a Regulation of the European Parliament and of the Council for removal of obsolete reporting requirements as defined in Article 13 of Council Regulation (EC) No 2406/96 by amending Article 47 of the CMO Regulation (Regulation (EU) No 1379/2013)	Adoption by the Commission	New	Adopted COM(2023)643 final of 17/10/2023

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

Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027

Result indicator: Profitability of the EU fishing fleet

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

Source of the data: Data Collection Framework data obtained from the Annual Economic Report on the EU Fishing Fleet (STECF) ⁽³⁾

Baseline (2017, latest known results) <i>Source: 2019 Annual Economic Report on the EU Fishing Fleet (STECF 19-06), p. 16 ⁽⁴⁾</i>	Interim Milestone (2021)	Target (2024) ⁽⁵⁾	Latest known results (2021) <i>Source: 2023 Annual Economic Report on the EU Fishing Fleet (STECF 23-07), p. 1 ⁽⁶⁾</i>
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	Interim milestone not achieved. The EU fishing fleet remains profitable with a net profit margin of 8.2%

⁽³⁾ <https://stecf.jrc.ec.europa.eu/reports/economic>

⁽⁴⁾ <https://stecf.jrc.ec.europa.eu/documents/43805/2483556/STECF%2019-06%20-%20AER%20-%202019.pdf>

⁽⁵⁾ As specified in [DG MARE's Strategic Plan 2020-2024](#)

⁽⁶⁾ [JRC Publications Repository - Scientific, Technical and Economic Committee for Fisheries \(STECF\) - The 2023 Annual Economic Report on the EU Fishing Fleet \(STECF 23-07\) \(europa.eu\)](#)

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Profitability of the EU fishing fleet

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Communication on the energy transition of the fisheries and aquaculture sector	Adoption by the Commission	Q1 2023	Adopted: COM(2023)100 final of 21/02/2023

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
2023 Report on the balance between fleet capacity and fishing opportunities (STECF)	Report published	December 2023	Published in December 2023: STECF 23-13
2023 Annual Economic Report on the EU fishing fleet (STECF)	Report published	November 2023	Published in October 2023: STECF 23-07
2023 Annual Economic Report on processing (STECF)	Report published	Q4 2023	Published in November 2023: STECF 23-14
2023 Report on Social data in the EU fisheries sector (STECF)	Report published	December 2023	Published in December 2023: STECF 23-17
EU Fleet Portal and Licence Web site on Europa web site	Launch of the site	Q1 2023	Site launched in May 2023: Fishing Authorisations (europa.eu)

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 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 ⁽⁷⁾.

Source of the data: Economic Report of the EU aquaculture sector (STECF): <https://stecf.jrc.ec.europa.eu/reports/economic> . Yearly intervals reported every two years

Baseline (data of 2016, latest known results) <i>Source: Economic Report of the EU aquaculture sector (STECF-18-19) ⁽⁸⁾</i>	Interim Milestone		Target (data of 2022) ⁽⁹⁾	Latest known results (data of 2020) <i>Source: 2022 Economic Report of the EU aquaculture sector (STECF-22-17), p.15 ⁽¹⁰⁾</i>
	(data of 2018)	(data of 2020)		
Sales volume: 1.42 million tonnes	1.50 million tonnes	1.55 million tonnes	1.60 million tonnes	1.2 million tonnes
Sales value: €4.89 billion	€5.20 billion	€5.40 billion	€5.60 billion	€3.90 billion

⁽⁷⁾ 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.

⁽⁸⁾ [STECF 18-19 - EU Aquaculture Economics.pdf - Economic and Social Analyses - European Commission \(europa.eu\)](#)

⁽⁹⁾ As specified in [DG MARE's Strategic Plan 2020-2024](#)

⁽¹⁰⁾ [Economic Report on the EU aquaculture \(STECF 22-17\)](#)

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Volume of organic aquaculture production in the EU

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

Source of the data: Economic Report of the EU aquaculture sector (STECF): <https://stecf.jrc.ec.europa.eu/reports/economic> . Yearly intervals reported every two years

Baseline (data of 2015, latest known results) <i>Source: EUMOFA EU organic aquaculture report (May 2017) ⁽¹²⁾</i>	Interim Milestone		Target (data of 2022) ⁽¹³⁾	Latest known results (data of 2020 – latest known results) <i>Source: EUMOFA EU organic aquaculture report (May 2022) ⁽¹⁴⁾</i>
	(data of 2018)	(data of 2020)		
50,000 tonnes (volume) (value not available)	60,000 tonnes	70,000 tonnes	90,000 tonnes	74,000 tonnes

⁽¹¹⁾ 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.

⁽¹²⁾ https://www.eumofa.eu/documents/20178/84590/Study+report_organic+aquaculture.pdf

⁽¹³⁾ As specified in [DG MARE's Strategic Plan 2020-2024](#)

⁽¹⁴⁾ [Organic aquaculture in the EU: current situation, drivers, barriers, potential for growth \(May 2022\)](#)

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Profitability of aquaculture production in the EU

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

Source of the data: Economic Report of the EU aquaculture sector (STECF): <https://stecf.jrc.ec.europa.eu/reports/economic> . Yearly intervals reported every two years

Baseline	Interim Milestone	Target	Latest known results
(data of 2016, latest known results) <i>Source: Economic Report of the EU aquaculture sector (STECF-18-19) ⁽¹⁵⁾</i>	(data of 2020)	(data of 2022) ⁽¹⁶⁾	(data of 2020) <i>Source: STECF – Economic Report on the EU Aquaculture 2022 (STECF-22-17), p.24 ⁽¹⁷⁾</i>
€767 million EBIT (Earnings Before Interest and Taxes or Operating Profit)	€700 million (COVID-19 crisis impact)	€920 million	€518 million

⁽¹⁵⁾ [STECF 18-19 - EU Aquaculture Economics.pdf - Economic and Social Analyses - European Commission \(europa.eu\)](#)

⁽¹⁶⁾ As specified in [DG MARE's Strategic Plan 2020-2024](#)

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

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicators on aquaculture:

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

Main outputs in 2023:

Initiatives linked to regulatory simplification and burden reduction

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Proposal on the review of the marketing standards framework — see above ⁽¹⁸⁾	Adoption by the Commission	Q3/4 2023 (tbc)	No longer valid

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Aquaculture campaign	Number of Member States using the toolbox developed by DG MARE	17	Moved to 2024
“EU Algae Day” in April-June 2023, launching the EU algae initiative and awareness-raising actions and innovative solutions for regenerative aquaculture	• Number of participants (physical presence) to the official event	• Up to 90	First “ EU Algae Summit ” organised on 5-7 October 2023 in Paris, France. 200 in-person participants
	• Number of general public visitors	• Up to 400	500
	• Number of virtual participants	• 200	200
European Algae stakeholder Forum (EU4Algae)	Number of stakeholders joining the platform	500	900
Communication campaign(s) to promote the variety of applications and benefits of algae-based products	Reach	200 000	Campaign postponed to 2024

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Guidance documents on EU aquaculture:			

⁽¹⁸⁾ This proposal is linked to regulatory simplification and burden reduction regarding the revision of the current marketing standards but it will add burden as regards the new element on sustainability information.

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
<ul style="list-style-type: none"> • Guidance on access to marine space for EU aquaculture 	Stand-alone Commission Staff Working Document published	Q2 2023	Moved to Q2 2024
<ul style="list-style-type: none"> • Guidance on administrative procedures for EU aquaculture 		Q2 2023	Moved to Q2 2024
<ul style="list-style-type: none"> • Guidance on climate adaptation of EU aquaculture 		Q4 2023	Moved to Q3 2024
<ul style="list-style-type: none"> • Guidance document on environmental performance of EU aquaculture 		Q4 2023	Moved to Q3 2024
<ul style="list-style-type: none"> • Guidance on good husbandry practices in EU aquaculture 		Q4 2023	Moved to Q3 2024
Study on consumer behaviour and preference of the perceptions of algae-based products	Study launched	Q4 2023	Postponed to avoid overlaps with existing activities by EIT Food, EU4Algae, a future Eurobarometer on consumer preferences
Project on “Regenerative ocean farming in the Baltic Sea Region” as part of “Regional flagships projects supporting sustainable blue economy in EU sea basins”	Project consortium selected and project kicked off	Q2 2023	Kicked off Q3 2023
2023 EU Fish Market report and monthly EUMOFA highlights	Report published	December 2023	Monthly Highlights published according to planning

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

Result indicator: Effectiveness of Member States' fisheries control systems measured by the number of control action plans implemented within the deadline set ⁽¹⁹⁾.

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 ⁽²⁰⁾.

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

Baseline (2020)	Interim Milestone (2022)	Target (2024) ⁽²¹⁾	Latest known results (2023)
<p>Number of control action plans implemented within deadline (for action plans from 01/01/2020) / Total number of action plans adopted (from 01/01/2020)</p> <p>In 2020: 0% (as none of the action plans will have reached its deadline)</p>	<p>At least 70% of the control action plans are implemented within the deadline</p>	<p>At least 90% of the control action plans are implemented within the deadline</p>	<p>Since 2020, four new action plans have been adopted. Two action plans that should have been fully implemented by end 2022 remain open at end 2023; however, while most of the actions therein have been performed, there are outstanding actions, often linked to the implementation of complex IT systems still under implementation, which has prevented the closure of those plans.</p>

⁽¹⁹⁾ Implementation of an action plan is delayed when the longest target date has not been met.

⁽²⁰⁾ 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.

⁽²¹⁾ As specified in [DG MARE's Strategic Plan 2020-2024](#)

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

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

Main outputs in 2023:

Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Implementing Decisions establishing an action plan to address shortcomings in the fisheries control system of Member States	Adoption by the Commission	Q4 2023	No new action plan in 2023. Focus on implementation and closure of the open ones.
Control of the implementation of the landing obligation	Number of infringement cases opened, moved or closed	2023	5 ongoing cases
Control of catch registration and weighing systems	Number of infringement cases opened moved or closed	2023	2 ongoing cases 1 case closed on opportunity grounds

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
 Proposal on the revision of the Fisheries Control System (REFIT initiative) (COM(2018)368 final; 2018/0193(COD) of 30/05/2018)	Adoption by the co-legislators	Q3 2023	Adopted: Regulation (EU) 2023/2842 of the European Parliament and of the Council of 22 November 2023
Control expenditure under the: <ul style="list-style-type: none"> • EMFF Regulation (EU) No 508/2014 (shared management) and Regulation (EC) No 861/2006 • EMFAF Regulation (EU) 2021/1139 	Payments	2023	Continuous in 2023 – payments within the deadline
Commission Implementing Decisions in accordance with Council Regulation (EC) No 1224/2009:	Adoption by the Commission		

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
<ul style="list-style-type: none"> • approving sampling plans and control plans for the weighing of fishery products 		Q4 2023	Adopted: C(2023)4925 final of 27/07/2023 - Latvia
<ul style="list-style-type: none"> • approving common control programmes for the weighing of fishery products 		Q4 2023	No requests received in 2023
<ul style="list-style-type: none"> • revoking the approval of a sampling plan, control plan or common control plan for the weighing of fisheries products 		Q4 2023	No revocation needed in 2023
<ul style="list-style-type: none"> • granting an exemption from the obligation to submit the sales note for fisheries products landed 		Q4 2023	No exemption request received in 2023
<ul style="list-style-type: none"> • granting an exemption from the obligation of prior notification by masters of Union fishing vessels of arrival time at port and information to provide 		Q4 2023	No exemption request received in 2023
<ul style="list-style-type: none"> • establishing the list of Union inspectors who may carry out inspections 		Q4 2023	Adopted: C(2024)211 final of 17/01/2024
Commission Opinion on draft Single Programming Document 2024-2028 of EFCA	Adoption by the Commission	Q2 2023	Adopted: C(2023)4365 final of 23/06/2023
Commission Implementing Decision establishing specific control and inspection programmes amending Commission Implementing Decision 2018/1986 (SCIPs)	Adoption by the Commission	Q2 2023	Adopted: C(2023)6284 final of 22/09/2023
Commission Implementing Regulation adding to the 2023 fishing quotas certain quantities withheld in the year 2022 pursuant to Article 4(2) of Council Regulation (EC) No 847/96	Adoption by the Commission	Q2 2023	Adopted: C(2023)4797 final of 19/07/2023
Commission Implementing Regulation operating deductions from fishing quotas available for certain stocks in 2023 on account of overfishing (same stocks) in the previous years	Adoption by the Commission	Q3 2023	Adopted: C(2023)5606 of 24/08/2023
Commission Implementing Regulation operating deductions from fishing quotas available for certain stocks in 2023 on account of overfishing of other stocks in the previous years	Adoption by the Commission	Q4 2023	Adopted: C(2023)7594 final of 10/11/2023

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Regulation establishing fishing stops when quota are deemed to be exhausted	Adoption by the Commission	(continuous in 2023)	Adopted so far: C(2023)3725 final of 05/06/2023 C(2023)4348 final of 26/06/2023 C(2023)4728 final of 14/07/2023 C(2023)4729 final of 14/07/2023 C(2023)4739 final of 14/07/2023 C(2023)5794 final of 22/08/2023 C(2023)5795 final of 22/08/2023 C(2023)5796 final of 22/08/2023 C(2023)5797 final of 22/08/2023 C(2023)6447 final of 26/09/2023 C(2023)6752 final of 10/10/2023 C(2023)6926 final of 11/10/2023 C(2023)6927 final of 19/10/2023 C(2023)7841 final of 16/11/2023 C(2023)7842 final of 15/11/2023 C(2023)7843 final of 16/11/2023 C(2023)8258 final of 05/12/2023 C(2023)8643) final of 08/12/2023 C(2023)8845 final of 14/12/2023 C(2023)9068 final of 19/12/2023 C(2024)40 final of 04/01/2024 C(2024)256 final of 12/01/2024

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Decision authorising certain vessels flying the flag of the United Kingdom to fish in the exclusive economic zones adjacent to the European territories of certain Member States and in the territorial sea adjacent to Ireland	Adoption by the Commission	Q1 2023	Adopted: C(2023)1477 final of 08/03/2023 C(2023)2322 final of 12/04/2023 C(2023)3576 final of 07/06/2023 C(2023)5398 final of 02/08/2023
Roll-out of FLUX UN/CEFACT in the EU for all domains	Number of Member States exchanging in the EU	Increase the number of Member States exchanging in the EU by for logbooks and sales notes substantially.	Logbooks: from 13 to 14 MS Sales Notes: stable at 14 MS
Further Roll-out of data domains in the Ocean Store	New data domains operational in Ocean Store	Q2 2023: Ocean Store operational for aggregated catch reporting	Go-live Aggregated Catch Reporting in February 2024

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 – [Draft Budget 2024 Statement of Estimates](#) (figure presented on page 88)

Baseline (2014-2020, previous Multiannual Financial Framework) ⁽²²⁾	Interim Milestone (2022)	Target (2021-2027)	Latest known results (2023) ⁽²³⁾
21%	25% ⁽²⁴⁾	30%	32.6%

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

Related to spending programme(s):

European Maritime and Fisheries Funds for 2014-2020 and 2021-2027

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

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

Source of the data: EU Open Data Platform.

Baseline (2018)	Interim Milestone (2022)	Target (2024) ⁽²⁵⁾	Latest known results (2022)
4% expenditure of total EMFF 2014-2020	<ul style="list-style-type: none"> 17% expenditure of total EMFF 2014-2020 	22% expenditure of total EMFF 2014-2020 at the end of the implementation period	17.8% expenditure of total EMFF 2014-2020 funding committed to date
	<ul style="list-style-type: none"> 0% expenditure of the EMFF 2021-2027 	2% expenditure of the EMFF 2021-2027	6.26% expenditure of the total EMFAF 2021-2027 funding committed to date

⁽²²⁾ Change from yearly basis to duration basis since 2022 AAR

⁽²³⁾ Estimate in 2023 for the whole period 2021-2027

⁽²⁴⁾ There are no annual targets but instead a target of 30% for the whole period (2021-2027) and expenditure is expected to fluctuate over the years. Therefore, the interim milestone was deleted.

⁽²⁵⁾ The target represent rough estimates made by DG MARE based on what might have been expected considering past experience, coefficients and delay in reporting expenditure.

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

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

Main outputs in 2023:

Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Implementing Decisions establishing that the Member State has seriously failed to comply with its obligations under the Common Fisheries Policy	Adoption by the Commission	2023	Croatia: C(2023)8111 of 21/11/2023
Commission Implementing Decisions on the suspension of the interim payments under the EMFF	Adoption by the Commission	2023	None in 2023

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Televised magazine OCEAN, Season 5	Average number of views per month (as measured by Euronews – quarterly reports)	2 million	3 million
Regular publication of success stories showcasing EU/EMFF and EMFAF-funded projects	Average page views per success story	250	399

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Implementing Decision for the adoption of Slovakia's EMFAF 2021-2027 programmes	Adoption by the Commission	Q1 2023	Adopted: C(2023)1795 final of 13/03/2023
Commission Implementing Decisions on the modification of Member States' EMFAF 2021-2027 programmes (except Luxemburg)	Adoption by the Commission	2023	Lithuania: C(2023)7458 final of 31/20/2023

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Implementing Decisions for modification of Member States' EMFF 2014-2020 programmes (except Luxemburg)	Adoption by the Commission	2023	Lithuania: C(2023)896 final of 10/02/2023 United Kingdom: C(2023)1249 final of 17/02/2023 Italy: C(2023)6089 final of 06/09/2023 Slovakia: C(2023)6146 final of 12/09/2023 The Netherlands: C(2023)6147 final of 12/09/2023 Spain: C(2023)6159 final of 12/09/2023 France: C(2023)7562 final of 06/11/2023 Denmark: C(2023)7756 final of 16/11/2023 Germany: C(2023)8164 final of 30/11/2023 Romania: (2023)8322 final of 30/11/2023 Cyprus: C(2023)7872 final of 30/11/2023 Hungary: (2023)8259 final of 30/11/2023 Bulgaria: C(2023)8261 final of 30/11/2023 Greece: C(2023)8818 final of 13/12/2023 Croatia: C(2023)8856 final of 14/12/2023

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: Proportion of proposed legislative revisions that include burden reduction measures			
Explanation: The indicator measures how the Commission upholds its commitment to ensure that proposals for legislative revisions incorporate burden reduction measures, in the broader context of REFIT programme and One-In, One-Out approach. The indicator shows how many proposed legislative revisions out of the total, for each relevant specific objective, include measures that concretely reduce burden.			
Source of data: DG MARE			
Baseline	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
N/A	Positive trend	Positive trend	100%(*)
(*) 1 proposal adopted: Proposal for a Regulation of the European Parliament and of the Council for removal of obsolete reporting requirements as defined in Article 13 of Council Regulation (EC) No 2406/96 by amending Article 47 of the CMO Regulation (Regulation (EU) No 1379/2013) (part of the Omnibus Proposal COM(2023)643 final of 17/10/2023)			

General objective 1: A European Green Deal

Impact indicator: Greenhouse gas emissions

Explanation: This indicator measures man-made emissions of the so-called 'Kyoto basket' of greenhouse gases, which are integrated into a single indicator expressed in units of CO₂ equivalents using each gas' global warming potential. It shows changes in percent of the emissions compared to 1990 levels. It includes LULUCF and excludes international aviation ⁽²⁶⁾.

Source of the data: European Environmental Agency: Approximated GHG inventory (provisional estimates) and Climate Action Progress report

Baseline (2018)	Interim Milestone (2020)	Target (2030)	Latest known results (2022)
-25% of net GHG emissions ⁽²⁷⁾	-20%	-55% of net GHG emissions	-32.5% (provisional estimate) ⁽²⁸⁾

⁽²⁶⁾ In order to integrate current work on alignment with the scope of the climate targets as set out in the European Climate Law (Regulation (EU) 2021/1119), which covers emissions and removals of greenhouse gases regulated in Union law.

⁽²⁷⁾ Baseline value has been updated in order to express it in terms of net greenhouse gas emissions, including LULUCF and excluding international aviation.

⁽²⁸⁾ The Governance Regulation ((EU) 2018/1999) requires Member States to annually report approximated greenhouse gas inventories by 31 July. A Union approximated greenhouse gas inventory is annually compiled on the basis of the Member States' approximated greenhouse gas inventories or, if a Member State has not communicated its approximated inventories by that date, on the basis of own estimates. In 2021, the final estimate of net GHG emissions was -30%, including LULUCF and international aviation (Eurostat online data code **sdg 13 10**).

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

*Related to spending programme(s):
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](#) ⁽²⁹⁾

Baseline (2017, latest known results)	Interim Milestone ⁽³⁰⁾ (2019)	Target (2022) ⁽³¹⁾	Latest known results (2020, except for BE GVA growth in the 3 sea basins, where the latest known results are from 2019 ⁽³²⁾)
Percentage of blue economy (BE) GVA over total economy: 1.5%	1.8%	2.0%	Data excl. UK: 1.1%
Percentage of BE employment over total economy: 2.0%	2.3%	2.5%	Data excl. UK: 1.8%
Direct employment: 4.48 million persons	5.0 million	5.15 million	Data excl. UK: 3.34 million
BE GVA growth in the 3 sea basins covered by sea basin strategies (EU countries only) <ul style="list-style-type: none"> • Atlantic: 18.9% of EU GVA • Western Mediterranean: 28.9% of EU GVA • Black Sea: 1.0% of EU GVA 	+2%	+4%	Data excl. UK ⁽³³⁾ : <ul style="list-style-type: none"> • Atlantic: 18.9% of GVA (growth +10.09%) • Western Mediterranean: 15.4% of GVA (growth +12.57%) Black Sea: 1.1% of GVA (growth +23.02%)

⁽²⁹⁾ https://blue-economy-observatory.ec.europa.eu/dashboard-0_en

⁽³⁰⁾ 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.

⁽³¹⁾ As specified in [DG MARE's Strategic Plan 2020-2024](#)

⁽³²⁾ These analysis have not been done in the latest [Blue Economy Report \(BER\) 2023](#), as we are working on a new evaluation method for the Blue Economy in the different sea basins. Hence the reported data are from the [BER 2022](#).

⁽³³⁾ The data distribution has been elaborated using a new methodology in the [BER 2022](#): a different and more specific allocation of blue economy activities (by Member State) has been adopted at the different sea basin levels. Therefore, data used within [BER 2021](#), which are going until 2018, are not comparable with the ones used in the [BER 2022](#). The comparison 2019-2017, in order to calculate the variation in percentage per sea basin level, has been computed using the dataset of [BER 2022](#), in particular referring to tables 2.4 (page 27) and 7.2 (page 186). To be noted [BER 2022](#) has the latest analysis per sea basins. A new methodology is on the way to get better indicators for each sea basin (see also the above footnote).

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

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

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

Main outputs in 2023:

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
European Maritime Day 2023	Number of participants	1200-1400	1,655
	Number of attendees at EMD 'My Country events'	35000	49,386 (according to the applications' information)
Maritime Affairs & Fisheries Newsletter	Number of subscriptions to the monthly publication	15000	14,028
Maritime Forum	Number of active communities posting material	> 10	22 active communities

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Blue Indicators IT Tool	<ul style="list-style-type: none"> - Inclusion in the Blue Economy Observatory website - Update of contents per sector and dashboards agreed with JRC and DIGIT 	Expected to be merged with the Blue Economy Observatory, with a single entry (Q1-Q2 2023)	Blue Indicators IT tool has been merged with Blue Economy Observatory: https://blue-economy-observatory.ec.europa.eu/index_en
EU Blue Economy Observatory and the EU Blue Economy reporting	Delivery of the Work Programme Publication of different papers and analysis hosted in the Blue Economy Observatory website	2023-2024	Publication of the EU blue economy report 2023 (BER): https://blue-economy-observatory.ec.europa.eu/publications_en
Mission Ocean and waters	Adoption of the work programme 2023 and launch of calls. Number of projects funded	Q1-Q4 2023	WP2023 adopted: C(2023)2178 final of 31/03/2023 26 projects recommended for funding, including 3 projects from joint call with other Missions.

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Mission Ocean and waters	Number of actions submitted under the Mission Charter	By end 2023 – at least 150 submissions	Close to 600 actions submitted with 464 actions visible to the Mission Atlas Budget: €4.29 billion
BlueInvest 2023	Satisfaction of participants in the SME investment readiness scheme	80%	As of December 2023, recruitment is ongoing for cycle 5 of technical assistance (overall, 81 SMEs and 153 investors trained since 2022). Among the participants coached so far, satisfaction rate is 96%.
Sea basin strategies	Number of stakeholders meetings	one per semester for each sea basin strategy	<p>WestMED Initiative Stakeholders Conference in Malta in June 2023, with 117 participants. This took place in parallel with a Ministerial meeting of the WestMED countries, where a new Ministerial Declaration was approved.</p> <p>Black Sea Common Maritime Agenda Stakeholder Conference held on 22-23 November, Bucharest, Romania, with 204 participants.</p> <p>Atlantic Strategy: Atlantic Stakeholder Conference and Ministerial meeting took place on 18-19 October in Porto, Portugal. Ministerial declaration was adopted.</p> <p>Sustainable blue economy in the Baltic and unexploded ordinance (UXO): Baltic Ministerial (Our Baltic Conference 02) in Palanga, Lithuania - “Pathways for a sustainable future” held on 29 September 2023, where UXO related commitments have been endorsed by Ministers.</p>
Union for the Mediterranean (UfM)	Grant allocation	Q2 2023	Grant agreement was signed in May 2023, as planned, for 3 years. The last UfM Blue Economy WG meeting was held in October 2023.
Maritime Forum upgrade	Migration to EWPP-extended platform (with Drupal9 technology)	Q4 2022 – Q1 2023	Completed
Smart Specialisation strategies thematic platform	Platform set up finalised	Q4 2023	Operational, as part of the European Commission’s Smart Specialisation Community of Practice (S3 CoP). Launch of two new S3 partnerships in the field of blue bio-economy and aquaculture.

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Smart Specialisation strategies capacity building actions	3 brokerage events and 1 brokerage capitalisation event implemented	Q2-Q4 2023	DG MARE mobilized blue economy stakeholders to join the Smart Specialisation strategies (S3) thematic platform on Sustainable Blue Economy and to participate in the Call for partnerships. Two partnerships in the field of blue economy have been announced at the S3 stakeholder conference in Barcelona in October 2023.
Blue Med Partnership implementation	Number of initiatives funded	Q1-Q4 2023	Blue Med Partnership pledging conference held on 2 December 2023 at COP28 Dubai. The Commission made a €1 million pledge

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

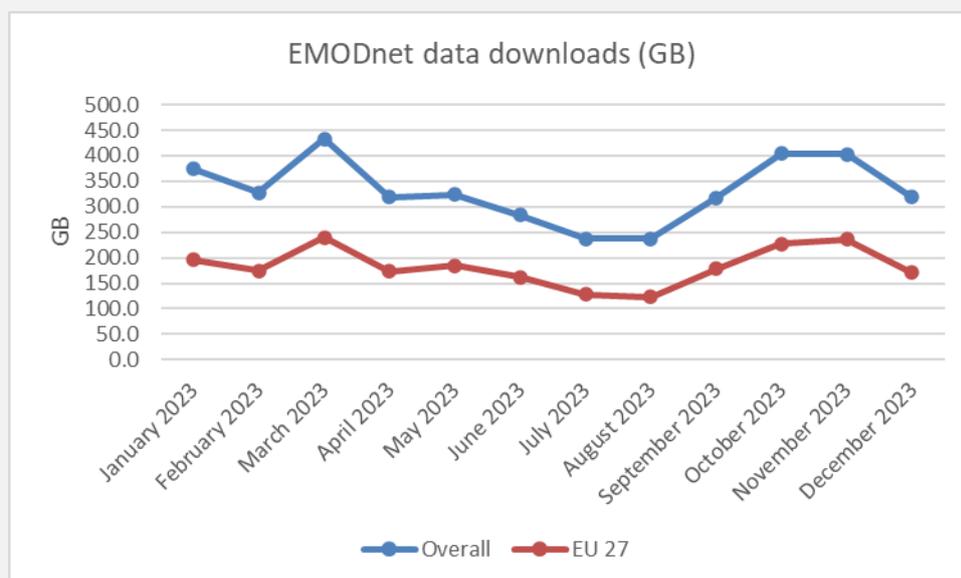
Related to spending programme(s):
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027

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

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

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

Baseline (2019) <i>Source: EMODnet - Matomo web analytics: https://matomo.org</i>	Interim Milestone (2021)	Target (2024) ⁽³⁴⁾	Latest known results (2023) <i>Source: EMODnet Secretariat and Central Portal team</i>
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	331.7 Gbytes per month on average overall users 182.6 Gbytes per month on average for EU-27



⁽³⁴⁾ This target was agreed through analysing EMODnet use growth trend, in combination with the enhancement of the service, as experienced after the EMODnet centralisation

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

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

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Initiative on Ocean Observation	Initiative adopted by the Commission	2023	On hold

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Evaluation of EMODnet	Staff Working Document published	Q2 2023	Staff Working Document published: SWD(2023)281 final of 26/07/2023

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
EMODnet:			
<ul style="list-style-type: none"> Upgrade of EMODnet so that all data and data products are available through one portal 	Shutdown of previous thematic portals	Q1 2023	Target achieved Q1 2023
<ul style="list-style-type: none"> EMODnet Hackathon for marine data: one virtual event in Q1-Q2 2023 to stress test the new EMODnet Portal 	Number of participants to the event	200 participants	Event organised successfully – more than 200 participants in hybrid – Results presented in European Maritime Day
<ul style="list-style-type: none"> EMODnet for Business: 2 events in Spring/Autumn 2023 	Number of participants to the events	70 participants to each event	One, larger virtual event, successfully organised in September 2023 on Coastal Tourism (100 participants). Report of the event delivered and published in Maritime Forum January 2024
	% of companies as Associated partners	20%	Target achieved with 4 new associated partnerships in 2023

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Maintenance of 3 EU4Ocean communities	Sum of registered members of EU4Ocean platform, Blue Schools and Youth4Ocean Forum	Over 500	Target achieved: 842 registered members (EU4Ocean platform: 160, EU Blue Schools: 325, Youth4Ocean Forum: 357)
Co-creation and collaboration events with European teachers and students for ocean literacy using the European Atlas of the Seas	Number of events	Minimum 2 events	Target achieved with 2 teachers' events in 2023
Improved skills in the EU blue economy:	Number of large-scale skills partnerships under the Pact for Skills	4 by Q4 2023	20 large-scale skills partnerships under the Pact for Skills: 1 for offshore renewable energy, 1 for shipbuilding and maritime technology, and others on blue economy related industries (e.g. tourism, defence, digitalisation of the energy sector)
"Blue careers" projects	Publication of call	Q4 2022	Target achieved: 36 proposals were submitted by the call deadline (31 January 2023) and 8 projects were retained for funding and kicked off in September 2023. A total of 26 blue careers projects have been financed since 2016.
Study on skill gaps in the EU blue economy	Publication of tender	1 tender published by Q2 2023	Moved to Q1 2024
Flagship calls on Blue Economy	Publication of flagship calls	Q3 2023	Call closed, evaluations concluded and awarded contracts have been signed in September / October 2023.

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

*Related to spending programme(s):
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

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

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

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

Baseline (2015-2016)	Interim Milestone (2021)	Target (2024) ⁽³⁵⁾	Latest known results (2021)
133 (median value)	110	20	110 ⁽³⁶⁾

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 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

Main outputs in 2023:

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
#EUBeachCleanup campaign, led by DG MARE	Number of attendees at events organised worldwide	15 000	Around 45,000 volunteers worldwide

⁽³⁵⁾ Commission Decision (EU) 2017/848 of 17 May 2017 obliges Member States to cooperate on target (threshold) that minimises harm. The revised threshold of 20 litter items for every 100 metres of coastline was agreed by Member States following a process led by JRC and using EMODnet as data repository (September 2020).

⁽³⁶⁾ JRC made a trend analysis based on a consolidated dataset from Member States from 2021. This is the latest know consolidated data through Emodnet.

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

*Related to spending programme(s):
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

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

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

Source of the data: EMSA report

Baseline (2019)	Interim Milestone (2022)	Target (2024) ⁽³⁷⁾	Latest known results (2023)
10	+5	+10	14* (Above data excl. UK – not a CISE member, as no longer a EU Member State)

*14 out of the expected +15 nodes were established at the end of 2023. CISE is a network, where stakeholders (Member States and EU Agencies) participate on a voluntary basis. Several stakeholders were delayed in the establishment of the node, due to the implication of the changes needed at operational level, despite the Commission’s efforts to assist them. Another contributing factor was the delay in the start of the EU project “CISE incident alerting service”, which facilitates the participation of Member States in CISE and the establishment of nodes. More nodes are in progress and are expected to be fully functional in 2024.

⁽³⁷⁾ As specified in [DG MARE’s Strategic Plan 2020-2024](#)

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

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

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
 Joint Communication on the update of the EU maritime security strategy	Adoption by the Commission	Q1 2023	Adopted: JOIN(2023)8 final of 10/03/2023 The revised EU Maritime Security Strategy and Action Plan were endorsed by the Council in October 2023

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
European Coast Guard Functions Forum (ECGFF)	Grant allocation	Q2-Q3 2023	Several workshops held; ECGFF Plenary held on 27 – 28 September 2023
Mediterranean Coast Guard Functions Forum (MCGFF)	Grant allocation	Q4 2023	No MCGFF this year – funds have been reallocated to UXO
CISE incident alerting service	2-3 new services (grant allocated in 2022)	Q3 2024	Mapping of needs completed, development of services ongoing
Creation of new CISE nodes	Number of CISE nodes	15 new nodes in 2023 (total: 12 nodes on 31/12/2022)	14 nodes installed (Cyprus and Belgium added in May and April 2023, Italian coastguards added in September 2023, Croatia was due to complete the installation by end 2023 but this was postponed to early 2024)

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Unexploded Ordnances (UXOs)	Call for proposals (grant) launched	New	Regional flagship project call launched in September 2023 (under EMFAF, for €2 million), supporting a sustainable blue economy in EU sea basins - submerged munitions in the Baltic Sea; deadline for submissions is 18 January 2024

General objective 1: A European Green Deal

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

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

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

Baseline (2018)	Interim Milestone (2020)	Target (2030)	Latest known results (2022)
19.1%	20%	32%	23%

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

*Related to spending programme(s):
European Maritime and Fisheries Funds for 2014-2020 and 2021-2027*

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

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

Source of the data: Annual EU Blue Economy Report 2019, 2020 and Blue Economy Indicators ⁽³⁸⁾

Baseline (end 2018) <i>Source of data: EU Blue Economy Report 2019, p. 63 and 66 ⁽³⁹⁾</i>	Interim Milestone (2019)	Target (2024) ⁽⁴⁰⁾	Latest known results (2022)
Offshore wind energy installed capacity: 18.5 GW (incl. UK)	<ul style="list-style-type: none"> • 22.1 GW (with UK) • 12 GW (for EU without UK) 	21 GW (UE-27) for 2023 Source: WindEurope	16.2 GW (EU-27) Source: JRC Clean Energy Technology Observatory – Wind Energy in the EU (2023) ⁽⁴¹⁾ , p. 48

⁽³⁸⁾ https://blue-economy-observatory.ec.europa.eu/publications_en ;
https://blue-economy-observatory.ec.europa.eu/dashboard-0_en

⁽³⁹⁾ <https://op.europa.eu/en/publication-detail/-/publication/676bbd4a-7dd9-11e9-9f05-01aa75ed71a1/language-en/>

⁽⁴⁰⁾ For how the target was agreed, please see DG MARE's Strategic Plan 2020-2024. The [Communication "Delivering on the EU offshore renewable energy ambitions"](#) (COM/2023/668 final of 24.10.2023) confirmed the ambition and indicative objectives for ocean energy, and supporting measures needed, while revising the EU-level targets for offshore wind energy (111 GW in 2030, 300 GW in 2050) and ocean energy (100 MW in 2027, 1 GW in 2030, 40 GW in 2050).

⁽⁴¹⁾ [Wind energy in the European Union \(europa.eu\)](#), published on 25 October 2023

Baseline (end 2018) <i>Source of data: EU Blue Economy Report 2019, p. 63 and 66 ⁽³⁹⁾</i>	Interim Milestone (2019)	Target (2024) ⁽⁴⁰⁾	Latest known results (2022)
Ocean energy installed capacity: 38.9 MW (incl. UK)	Ocean energy installed capacity: 39.5 MW	100 MW of tidal and wave energy Source: Ocean Energy Europe	13.4 ⁽⁴²⁾ MW of tidal and wave energy (EU-27) Source: Clean Energy Technology Observatory – Ocean Energy in the EU (2023) ⁽⁴³⁾ , figure 2 on p.11

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

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

Main outputs in 2023:

Enforcement actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Adoption of national Maritime Spatial Plans	Number of infringement cases moved or closed	2023	6 cases moved to Reasoned Opinion 1 case decided to be referred to Court 2 cases closed 1 new case opened

⁽⁴²⁾ This reduction is linked to a number of devices being decommissioned at the end of the testing period. Several multi-devices pilot farms with larger capacity are expected to be deployed in the short-term pending financial closure of the projects (expected in 2024-2025). While the technology is ready to grow (according to the JRC report), main challenges are related to the lack of visibility and funding of the first pilot and commercial farms by EU Member States. To address this, the Commission substantially increased its support to ocean energy in Horizon Europe 2023-2024 work programme (for a total close to €100 million), included offshore renewable technologies (including wave and tidal energy) as key net zero technologies in the Net Zero Industry Act ([COM\(2023\)161 final](#), [SWD\(2023\)68 final](#)).

⁽⁴³⁾ [Ocean energy in the European Union \(europa.eu\)](#), published on 25 October 2023

Other important outputs			
Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Supporting development of sustainable blue economy under the sea basin strategies and in the outermost regions: assistance mechanism	Common technical assistance mechanism set up	1 common technical assistance mechanism	Common assistance mechanism established and functioning
Supporting cross-border projects on maritime spatial planning in European sea basins	Projects kicked off	3 projects in 2023	REGINA MSP , MSPGreen , and REMAP EU kicked off Q1 2023
Setting up a Community of Practice on Maritime Spatial Planning in the Mediterranean	Community of Practice established	Q4 2023	Launch event on 26 January 2023 established the COP MSP MED
Develop the knowledge base for Maritime Spatial Planning, together with the Maritime Spatial Planning assistance mechanism	Studies published	New	4 studies in 2023: *Review on how to preserve space for the future uses of the seas , *Guidelines for the integration of the Socioeconomic impact of MSP , *Metadata standard for maritime spatial plans: a common structure to describe data associated with maritime spatial plans , *Maritime Spatial Planning Data Framework (MSPdF) - How to structure input data for MSP process, monitoring and evaluation

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	
<p>Result indicator: Proportion of proposed legislative revisions that include burden reduction measures</p> <p>Explanation: The indicator measures how the Commission upholds its commitment to ensure that proposals for legislative revisions incorporate burden reduction measures, in the broader context of REFIT programme and One-In, One-Out approach. The indicator shows how many proposed legislative revisions out of the total, for each relevant specific objective, include measures that concretely reduce burden.</p> <p>Source of data: DG MARE</p>			
Baseline	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
N/A	Positive trend	Positive trend	No proposals under this specific objective. Please see the reporting under specific objective 1

General objective 4: A Stronger Europe in the World

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

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

Source of the data: [Eurobarometer - Standard Eurobarometer 100 - Autumn 2023 - December 2023](#) - - Eurobarometer survey ([europa.eu](#))

Baseline (2019)	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
71% (EU-27)	Increase	Increase	68% (EU-27)

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

*Related to spending programme(s):
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 ($F_{curr}/F_{msy} \leq 1$) ⁽⁴⁴⁾. The species concerned are those stocks fished by the EU fleet and for which the RFMOs scientific bodies have provided scientific advice available.

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

Baseline (end 2019) <i>Source of data: RFMO reports</i>	Interim Milestone (2022)	Target (2024) ⁽⁴⁵⁾	Latest known results (2023)
17 out of 20 stocks ⁽⁴⁶⁾	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	18 out of 20 stocks

⁽⁴⁴⁾ 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).

⁽⁴⁵⁾ The target was agreed based on the status of the stocks and discussions in RFMOs where the EU is a Member

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

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

*Related to spending programme(s):
Regional Fisheries Management Organisations*

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

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Marine Regions Forum: 2nd conference and preparatory meetings co-hosted with partners in the Western Indian Ocean region	- Event takes place Participants represent the relevant partners	Q3 2023	The conference took place in Dar es Salaam (Tanzania) on 7-9 November 2023, hosted by Tanzania and co-hosted by Seychelles
BBNJ ⁽⁴⁷⁾	EU takes a leading role at the resumed 5 th meeting of the Intergovernmental Conference and inter-sessionally	2023	The BBNJ Agreement was adopted by consensus in the UN on 19 June 2023, with EU playing a major role. The signature decision has been adopted by the Commission, and the ratification decision is being prepared. Agreement signed by EU on 20 September 2023.
	Further develop the High Ambition Coalition	Additional countries join the coalition in 2023.	USA and the Republic of Korea joined in 2023. High Ambition coalition event organised on 20 September 2023
Proposal for a Council decision on the signing of the 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	Adoption by the Commission	New	Adopted: COM(2023)353 final of 30/06/2023
Port States Measures Agreement: support to third countries under the FAO global capacity development umbrella programme	Number of third countries that received support to strengthen the countries' legal, technical and operational capacities to implement the Agreement	55 in 2023	63

⁽⁴⁷⁾ [Intergovernmental Conference on 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 \(BBNJ\)](#)

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Our Ocean Conference 2023 – EU commitments (B1)	EU commitments adopted by the Commission and endorsed by the Council	Around 10 EU commitments	39 commitments
Implementation of the Updated EU Arctic policy (JOIN(2021)27 final):			
<ul style="list-style-type: none"> Progress towards key actions identified in the Joint Communication 	Coordination with and support to all relevant DGs in charge of implementing key actions (e.g. Horizon Europe, Interreg).	<ul style="list-style-type: none"> Two Inter-service Group (ISG) coordination meetings per year; Follow-up overview document updated twice a year. 	<ul style="list-style-type: none"> 1 ISG in March, another one in October 1 before March, another before October (ahead the ISG meetings)
	Commission represented in key Arctic events, giving due visibility to the Joint Communication and the role of the Commission.	Participation of DG MARE in the following annual conferences: Arctic Futures Symposium, Arctic Frontiers, Arctic Circle Assembly.	DG MARE (together with the EEAS) participated in Arctic Frontiers (January 2023), Arctic Circle Assembly, Arctic Spirit and Arctic Futures symposium
	Mainstreaming of Arctic matters	Arctic matters are highlighted in relevant MARE processes, such as the High-Level Dialogues (at minimum, US, Canada, Japan, China).	Arctic matters discussed in High-Level Dialogues with the US, China, Canada and Japan.
	Awarding or implementing a Service Call (Policy and Regional support) and a Call for Grants (Youth), as part of the FPI support to the Joint Communication.	A call for tenders (service) and a call for proposals (grants) evaluated or under implementation.	The call for tenders (policy support and regional cooperation) was awarded and is currently under implementation. The call for grants (youth projects) is under evaluation.

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
<ul style="list-style-type: none"> Progress in implementation of the Agreement to prevent Unregulated High Seas Fisheries in the Central Arctic Ocean 	Rules of Procedure for the Conference of the Parties and the scientific committee agreed by all Parties	Participation in relevant meetings.	The Conference of the Parties rules of procedure were agreed in November 2022 and the Scientific Coordinating Group's rules of procedure were agreed in June 2023. The Joint Program of Scientific Research and Monitoring was also agreed in June 2023.
<ul style="list-style-type: none"> EU Arctic Forum and Indigenous Peoples' Dialogue - Conference in Nuuk, Greenland on 8-9 February 2023 	Number of participants	200 to 250 in person plus 250 online	Events done successfully 243 participants in person, plus 684 unique online viewers
EU-Africa Strategic Group for policy cooperation and dialogue on international ocean governance	Group established	2023	Group established Members and co-chairs nominated: Our People Africa-Europe Foundation (africaeuropefoundation.org) Kick-off meeting took place on 10 July 2023.
Africa Blue Invest event	Number of participants	150 on-site and 150 online	The first event took place on 06-08 September 2022 in Seychelles, with 150 participants on-site (maximum number because of Covid-19 restrictions), out of 500 participants in total. The second event will take place in July 2024 in Kenya.
Joint Implementation of Ocean Partnerships with China	Three High level dialogues: - Ocean affairs - Fisheries and Law of the Sea Polar affairs	Q3-Q4 2023	The three High level dialogues, plus the second Partnership Forum took place in September 2023 in China

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

*Related to spending programme(s):
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 ⁽⁴⁸⁾

Baseline (2019)	Interim Milestone (2022)	Target (2024) ⁽⁴⁹⁾	Latest known results (2023)
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%	88%

⁽⁴⁸⁾ RFMOs which manage highly-migratory species, mainly tuna: <http://iccat.int/en/>, <http://iotc.org/>, <https://www.wcpfc.int/>, <http://iattc.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.gfcm.org/gfcm/en>

⁽⁴⁹⁾ Target was agreed based on the baseline situation and the discussions in RFMOs where the EU is a Member

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
<ul style="list-style-type: none"> establishing a multiannual management plan for bluefin tuna in the eastern Atlantic and the Mediterranean (transposition of rules from the International Commission for the Conservation of Atlantic Tunas (ICCAT), COM(2019)619 final) 		Q3 2023	<p>Political agreement reached by the co-legislators on 24 April 2023. EP plenary adopted Council first reading position on 12 September 2023.</p> <p>Adopted: Regulation (EU) 2023/2053 of the European Parliament and of the Council of 13 September 2023 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, (OJ L 238 p.1 of 27.9.2023).</p>
<ul style="list-style-type: none"> establishing an electronic catch documentation programme for bluefin tuna (ICCAT transposition) (COM(2020)670 final) 		Q3 2023	<p>Political agreement reached by the co-legislators on 17 July 2023. Endorsed by EP PECH on 20 September 2023.</p> <p>Adopted: Regulation (EU) 2023/2833 of the European Parliament and of the Council of 13 December 2023 establishing a catch documentation programme for bluefin tuna (Thunnus thynnus) and repealing Regulation (EU) No 640/2010 (OJ L 2023/2833, 20.12.2023)</p>
<ul style="list-style-type: none"> laying down conservation and management measures for the Conservation of the Southern Bluefin Tuna (CCSBT) (COM(2021)424 final) 		Q1 2023	<p>Regulation adopted: Regulation (EU) 2023/675 of the European Parliament and of the Council of 15 March 2023 laying down conservation and management measures for the conservation of southern bluefin tuna</p>
<ul style="list-style-type: none"> amending ICCAT Regulation 2017/2107 and the Bluefin tuna proposal (COM(2022)171 final) 		2023	<p>Presentation of the report by Rapporteur on 21 September 2023. Technical trilogue completed in October 2023. Regulation to be published after adoption, tentatively April 2024.</p>

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
<ul style="list-style-type: none"> Proposal for a Council decision Authorising Poland to ratify the amendment to the Bering Sea Convention (COM(2022)263 final) 		Q1 2023	Council decision adopted: Council Decision (EU) 2023/575 of 9 March 2023 authorising Poland to ratify, in the interest of the European Union, the amendment to the Convention on the Conservation and Management of Pollock Resources in the Central Bering Sea
<ul style="list-style-type: none"> on certain provisions for fishing in the GFCM (General Fisheries Commission for the Mediterranean) Agreement area (recast) (COM(2021)434 final) 		Q2 2023	Adopted: Regulation (EU) 2023/2124 of the European Parliament and of the Council of 4 October 2023 on certain provisions for fishing in the General Fisheries Commission for the Mediterranean (GFCM) Agreement area (recast) ; OJ L, 2023/2124, 12.10.2023
<ul style="list-style-type: none"> laying down conservation and management measures applicable in the Area covered under the Southern Indian Ocean Fisheries Agreement (SIOFA) (COM(2022)563 final) 		New Q4 2023	The EP plenary in July 2023 rejected the Commission proposal. The Spanish Council Presidency did not follow-up on the file. The Commission is planning to adopt an amending proposal in Q3 2024.
Transposition of RFMO rules into EU law – proposals for a Regulation of the European Parliament and of the Council:	Adoption by the Commission		

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
<ul style="list-style-type: none"> introduction of the electronic reporting system in the North-East Atlantic Fisheries Commission (NEAFC) 		Q2 2023	Adopted: COM(2023)362 final of 30/06/2023
<ul style="list-style-type: none"> South-East Atlantic Fisheries Organisation (SEAFO) 		Q1 2023	Moved to Q4 2024
<ul style="list-style-type: none"> Amendment Northwest Atlantic Fisheries Organisation (NAFO) 		Q1 2023	Adopted: COM(2023)108 final of 03/03/2023 Adopted also by the co-legislators: Regulation (EU) 2023/2857 of the European Parliament and of the Council of 13 December 2023 amending Regulation (EU) 2019/833 laying down conservation and enforcement measures applicable in the Regulatory Area of the Northwest Atlantic Fisheries Organisation (OJ L, 2023/2857, 20.12.2023).
<ul style="list-style-type: none"> Amendment General Fisheries Commission for the Mediterranean (GFCM) - (recast) 		Q4 2023	Moved to Q1 2024
Transposition of RFMO rules into EU law – Commission Delegated Regulations:	Adoption by the Commission		
<ul style="list-style-type: none"> amending certain annexes of Regulation (EU) 2017/2107 (ICCAT) 		Q1 2023	Moved to Q3 2024
<ul style="list-style-type: none"> amending Union law on conservation and enforcement measures from the Northwest Atlantic Fisheries Organisation (NAFO) 		Q1 2023	Adopted: C(2023)436 final of 24/01/2023
Communication from the Commission on the European Citizens' Initiative (ECI) "Stop Finning - Stop the trade"	Adoption by the Commission	New	Adopted: C(2023)4489 final of 05/07/2023
Commission report on the use of delegated powers referred to in Regulation (EU) 2019/833 (NAFO REGULATION)	Adoption by Commission	New	Adopted: COM(2023)518 final of 11/09/2023
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the North-East Atlantic Fisheries Commission (NEAFC mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)430 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2900 of 11 December 2023 on the position to be taken on behalf of the European Union in the North-East Atlantic Fisheries Commission

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Western Central Atlantic Fishery Commission (WECAFC mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)429 final of 11/07/2023 Adopted by Council on 16/01/2024: Council Decision (EU) 2024/364 of 16 January 2024 on the position to be taken on behalf of the European Union in the Western Central Atlantic Fishery Commission
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Conference of the Parties to the Convention on the Conservation and Management of Pollock Resources in the Central Bering Sea	Adoption by the Commission	New	Adopted: COM(2023)425 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2828 of 11 December 2023 on the position to be taken on behalf of the European Union in the annual Conference of the Parties to the Convention on the Conservation and Management of Pollock Resources in the Central Bering Sea
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Commission for the Conservation of Southern Bluefin Tuna (CCSBT mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)433 final of 11/07/2023 Adopted by Council on 16/01/2024: Council Decision (EU) 2024/395 of 16 January 2024 on the position to be taken on behalf of the European Union in the Extended Commission of the Convention for the Conservation of Southern Bluefin Tuna
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Inter-American Tropical Tuna Commission (IATTC mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)428 final of 11/07/2023 Adopted by Council on 16/01/2024: Council Decision (EU) 2024/366 of 16 January 2024 on the position to be taken on behalf of the European Union in the Inter-American Tropical Tuna Commission

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the South East Atlantic Fisheries Organization (SEAFO)	Adoption by the Commission	New	Adopted: COM(2023)427 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2823 of 11 December 2023 on the position to be taken on behalf of the European Union in the South-East Atlantic Fisheries Organisation
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Commission for the Conservation of Antarctic Marine Living Resources (CCAMLR mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)423 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2812 of 11 December 2023 on the position to be taken on behalf of the European Union in the Commission for the Conservation of Antarctic Marine Living Resources
Proposal for a Council Decision on the position to be taken on behalf of the European Union at meetings of the Parties to the Agreement to Prevent Unregulated High Seas Fisheries in the Central Arctic Ocean (Central Arctic Ocean Fisheries Agreement 2024-2028 mandate)	Adoption by the Commission	New	Adopted: COM(2023)404 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2916 of 11 December 2023 on the position to be taken on behalf of the European Union at meetings of the Parties to the Agreement to prevent unregulated high seas fisheries in the Central Arctic Ocean
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Southern Indian Ocean Fisheries Agreement (SIOFA mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)418 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2888 of 11 December 2023 on the position to be taken on behalf of the European Union in the Southern Indian Ocean Fisheries Agreement

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the South Pacific Regional Fisheries Management Organization (SPRFMO mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)417 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2826 of 11 December 2023 on the position to be taken on behalf of the European Union in the South Pacific Regional Fisheries Management Organisation
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Northwest Atlantic Fisheries Organization (NAFO mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)403 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2801 of 11 December 2023 on the position to be taken on behalf of the European Union in the Northwest Atlantic Fisheries Organization
Proposal for a Council Decision on the position to be taken on behalf of the European Union in the General Fisheries Commission for the Mediterranean (GFCM), and repealing the Decision of 14 May 2019 on the position to be adopted, on behalf of the Union, in the GFCM (GFCM multiannual mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)437 final of 11/07/2023 Adoption by Council on 16/01/2024: Council Decision (EU) 2024/394 of 16 January 2024 on the position to be taken on behalf of the European Union in the General Fisheries Commission for the Mediterranean
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Indian Ocean Tuna Commission (IOTC mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)438 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2901 of 11 December 2023 on the position to be taken on behalf of the European Union in the Indian Ocean Tuna Commission

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Western and Central Pacific Fisheries Commission (WCPFC mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)422 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2810 of 11 December 2023 on the position to be taken on behalf of the European Union in the Western and Central Pacific Fisheries Commission
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the International Commission for the Conservation of Atlantic Tunas (ICCAT mandate 2024-2028)	Adoption by the Commission	New	Adopted COM(2023)421 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2807 of 11 December 2023 on the position to be taken on behalf of the European Union in the International Commission for the Conservation of Atlantic Tunas
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the Fishery Committee for the Eastern Central Atlantic (CECAF mandate 2024-2028)	Adoption by the Commission	New	Adopted: COM(2023)408 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2808 of 11 December 2023 on the position to be taken on behalf of the European Union in the Fishery Committee for the Eastern Central Atlantic
Proposal for a Council Decision on the position to be adopted, on behalf of the European Union, in the North Atlantic Salmon Conservation Organization (NASCO mandate 2024)-2028)	Adoption by the Commission	New	Adopted: COM(2023)407 final of 11/07/2023 Adopted by Council on 11/12/2023: Council Decision (EU) 2023/2805 of 11 December 2023 on the position to be taken on behalf of the European Union in the North Atlantic Salmon Conservation Organization
Enforcement actions			
Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Appropriate control system of Member States in relation to Bluefin Tuna farming	Number of infringement cases opened, moved or closed	2023	1 case moved to Reasoned Opinion

External communication actions

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Prepare and launch a new podcast series in cooperation with Euronews (broader coverage than only RFMOs)	Average number of listeners per episode	5,000	8,000

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

*Related to spending programme(s):
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 ⁽⁵¹⁾.

Source of the data: Commission (DG MARE)

Baseline (2019)	Interim Milestone (2022)	Target (2024) ⁽⁵²⁾	Latest known results (2023)
Number of countries that the Commission has conducted an IUU dialogue with: 65 (cumulative figure for 2012-2019)	68	70	68

⁽⁵¹⁾ 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.

⁽⁵²⁾ Target agreed based on new dialogues on cases of IUU fishing / non-compliance with applicable conservation and management rules

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

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

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Decisions on pre-identification of a third country as a non-cooperating third country in fighting IUU fishing	Adoption by the Commission	2023	None in 2023
Revocations of pre-identifications	Adoption by the Commission	2023	None in 2023
Commission Decisions on identification of a third country as a non-cooperating third country in fighting IUU fishing	Adoption by the Commission	2023	C(2023)11 final of 05/01/2023 C(2023)6303 final of 25/09/2023
Revocations of identifications	Adoption by the Commission	2023	None in 2023

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
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	2023	<p>COM(2023)4 final of 05/01/2023</p> <p>Adopted by the Council: Council Implementing Decision (EU) 2023/405 of 20 February 2023 amending Implementing Decision 2014/170/EU, establishing a list of non-cooperating third countries in fighting illegal, unreported and unregulated fishing, as regards the Republic of Cameroon</p> <p>COM(2023)544 final of 25/09/2023</p> <p>Adopted by the Council: Council Implementing Decision (EU) 2023/2517 of 9 November 2023 amending Implementing Decision 2014/170/EU establishing a list of non-cooperating third countries in fighting illegal, unreported and unregulated fishing, as regards the Republic of Trinidad and Tobago</p>
Commission Implementing Regulation on the EU list of vessels engaged in IUU fishing (update of list)	Adoption by the Commission	New	Adopted: C(2023)4635 final of 17/07/2023

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

*Related to spending programme(s):
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 ⁽⁵³⁾.

Source of the data:

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

Baseline (2019)	Interim Milestone (2022)	Target (2024) ⁽⁵⁴⁾	Latest known results (2023)
Number of refusals of catch certificates allowing for imports that have been reported by Member States to the Commission ⁽⁵⁵⁾ : 16 Source: reports from Member States	24	32	24

⁽⁵³⁾ 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.

⁽⁵⁴⁾ Target agreed based on historical data on refusals of imports (information reported by Member States on the basis of Article 18 of the IUU Regulation complemented by information from mutual assistance messages).

⁽⁵⁵⁾ 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).

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

*Related to spending programme(s):
European Maritime and Fisheries Fund for 2014-2020 and
European Maritime Fisheries and Aquaculture Fund for 2021-2027*

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

Main outputs in 2023:

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
CATCH developed in line with legal basis for its compulsory use	List of modifications in CATCH environment following adoption of the legal basis for its compulsory use (Proposal on the revision of the Fisheries Control System)	2023	Political agreement on the legal basis for CATCH reached by the co-legislators on 30 May 2023 (Fisheries Control System).
Modernisation of the IUU catch certification system (CATCH 1.0) as part of DG SANTE TRACES system	List of improved functionalities in CATCH environment	2023	81 new developments / improvements in CATCH

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

*Related to spending programme(s):
Sustainable fisheries partnership agreements*

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

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 ⁽⁵⁶⁾.

Source of the data: The new or renewed SFPAs and Protocols published in the Official Journal of the EU ⁽⁵⁷⁾.

Baseline (end 2019)	Interim Milestone (2022)	Target (2024) ⁽⁵⁸⁾	Latest known results (2023)
13 SFPAs in force ⁽⁵⁹⁾	15 SFPAs in force	16 SFPAs in force	14 SFPAs in force ⁽⁶⁰⁾

⁽⁵⁶⁾ 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.

⁽⁵⁷⁾ <https://eur-lex.europa.eu/oj/direct-access.html>

⁽⁵⁸⁾ As specified in [DG MARE's Strategic Plan 2020-2024](#)

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

⁽⁶⁰⁾ 11 tuna agreements: Cabo Verde, Ivory Coast, Sao Tomé e Príncipe, Gabon, Cook Islands, Kiribati, Seychelles, Mauritius, Madagascar, Senegal and The Gambia (with a hake component for the last two) and 3 mixed agreements: Greenland, Mauritania, and Guinea-Bissau

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

Related to spending programme(s):
Sustainable fisheries partnership agreements

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

Main outputs in 2023:

New policy initiatives

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Proposals for negotiation mandates and/or for the signature and conclusion of a new SFPA/Protocol or the renewal of an existing SFPA/Protocol with the following third countries ⁽⁶¹⁾ :	Adoption by the Commission		
Angola – mandate		Q2 2023	Moved to Q3 2024
Cabo Verde – mandate and proposals		Q3 2023	Mandate adopted: COM(2023)697 final of 13/11/2023
Côte d'Ivoire – mandate		Q2 2023	Mandate adopted: COM(2024)48 final of 30/01/2024
Equatorial Guinea – mandate and proposals		Q2 2023	Moved to Q4 2024
Guinea – mandate / proposals		Q2 2023 / Q3 2023	Moved to Q3 2024
Guinea-Bissau – mandate and proposals		Q4 2023	Mandate adopted: COM(2024)10 final of 17/01/2024
Kenya – proposals		Q4 2023	Moved to Q4 2024
Kiribati - proposals		Q2 2023	Adopted: C(2023)251, 252 and 253 final of 16/05/2023
Liberia – proposals		Q4 2023	Moved to Q4 2024
Madagascar – proposals		Q1 2023	Adopted: C(2023)216, 218 and 219 final of 28/04/2023
Morocco mandate (new SFPA) and proposals		Mandate: Q2 2023 Proposals: TBC	Moved to Q4 2024 (tbc)
Mozambique – proposals		Q4 2023	Moved to Q4 2024

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

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
São Tomé e Príncipe – mandate and proposals		Q4 2023	Moved to Q3 2024

Evaluations and fitness checks

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Evaluations on SFPAs/Protocols:	Staff Working Document published together with the negotiation mandate		
• Evaluation - Angola		Q2 2023	Moved to Q3 2024
• Evaluation - Cabo Verde		Q3 2023	Published: SWD(2023)349 final and SWD(2023)350 final of 13/11/2023
• Evaluation - Côte d'Ivoire		Q2 2023	Published: SWD(2024)22 final and SWD(2024)25 final of 30/01/2024
• Evaluation - Equatorial Guinea		Q2 2023	Moved to Q4 2024
• Evaluation - Guinea		Q2 2023	Moved to Q3 2024
• Evaluation - Guinea-Bissau		Q4 2023	Published: SWD(2024)5 final and SWD(2024)6 final of 17/01/2024
• Evaluation - Morocco		Q2 2023	Moved to Q4 2024 (tbc)
• Evaluation - São Tomé e Príncipe		Q4 2023	Moved to Q3 2024
Evaluation of the Sustainable Fisheries Partnership Agreements	Staff Working Document published	Q1 2023	Moved to Q2 2024

Other important outputs

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Commission Decisions regarding credits for the implementation of SFPAs (financing decisions)	Adoption by the Commission	2023	Adopted: C(2023)594 of 27/01/2023; final version 30/08/2023
Commission report in respect of the delegation of powers referred to in Article 5(2) and Article 15 of Regulation (EU) No 2017/2403 on the sustainable management of external fishing fleets	Adoption by the Commission	New	Adopted: COM(2023)519 final of 08/09/2023

Output	Indicator	Target	Latest known results (situation on 31/12/2023)
Proposal for a Council Regulation on Union autonomous tariff quotas for certain fishery products for the 2024-2025 period	Adoption by the Commission	New	Adopted: COM(2023)496 final of 30/08/2023

Specific objective 3: More sustainable fisheries worldwide and improved international ocean governance by 2024		Related to spending programmes: Of international organisations, including Regional Fisheries Management Organisations	
Result indicator: Proportion of proposed legislative revisions that include burden reduction measures			
Explanation: The indicator measures how the Commission upholds its commitment to ensure that proposals for legislative revisions incorporate burden reduction measures, in the broader context of REFIT programme and One-In, One-Out approach. The indicator shows how many proposed legislative revisions out of the total, for each relevant specific objective, include measures that concretely reduce burden.			
Source of data: DG MARE			
Baseline	Interim Milestone (2022)	Target (2024)	Latest known results (2023)
N/A	Positive trend	Positive trend	No proposals under this specific objective. Please see the reporting under specific objective 1

ANNEX 3: Draft annual accounts and financial reports

AAR 2023 Version 3

Annex 3 Financial Reports - DG MARE - Financial Year 2023

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures

Table 12 : Summary of Procedures

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Table 15 : FPA duration exceeds 4 years

Table 16 : Commitments co-delegation type 3 in 2022

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

Refresh date : 21/03/2024

Additional comments

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

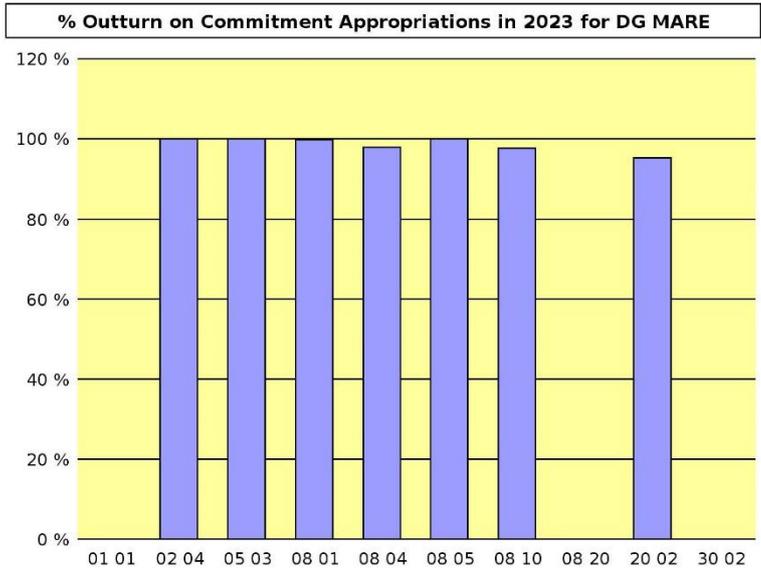
Refresh date : 21/03/2024

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2023 (in Mio €) for DG MARE					
			Commitment appropriations authorised*	Commitments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.01	0.00	0.00 %
Total Title 01			0.01	0.00	0.00 %
Title 02 European Strategic Investments					
02	02 04	Digital Europe programme	0.50	0.50	100.00 %
Total Title 02			0.50	0.50	100.00 %
Title 05 Regional Development and Cohesion					
05	05 03	Cohesion Fund (CF)	2.43	2.43	100.00 %
Total Title 05			2.43	2.43	100.00 %
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.35	0.35	99.71 %
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1,121.84	1,098.31	97.90 %
	08 05	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs)	111.05	111.03	99.98 %
	08 10	Decentralised agencies	30.83	30.10	97.63 %
	08 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
Total Title 08			1,264.08	1,239.78	98.08 %
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.06	0.06	95.22 %
Total Title 20			0.06	0.06	95.22 %
Title 30 Reserves					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00 %
Total Title 30			0.00	0.00	0.00 %
Total Excluding NGEU			1,267.08	1,242.78	98.08 %
Total DG MARE			1,267.08	1,242.78	98.08 %

* 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 : 21/03/2024



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

Refresh date : 21/03/2024

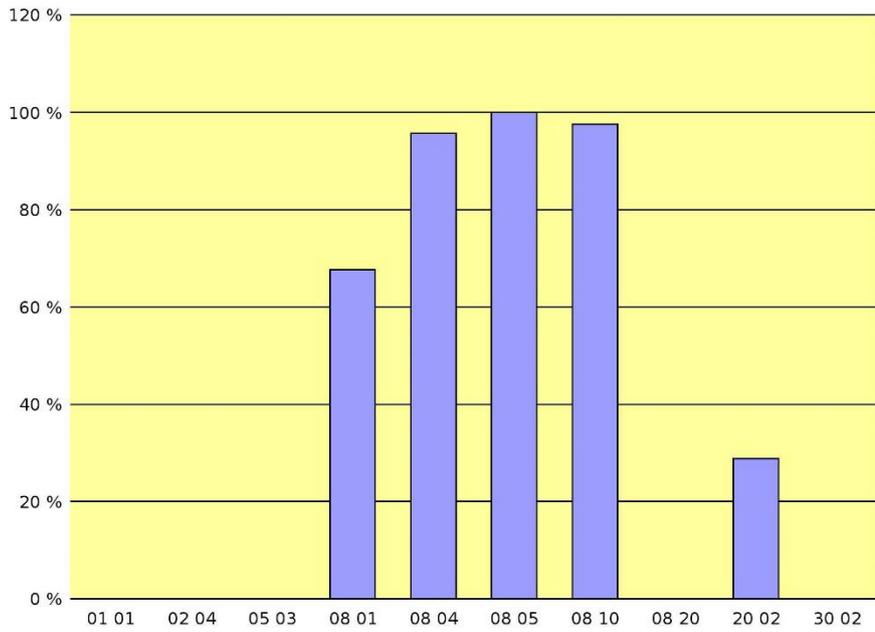
TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS in 2023 (in Mio €) for DG MARE					
			Payment appropriations authorised *	Payments made	%
			1	2	3=2/1
Title 01 Research and Innovation					
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.01	0.00	0.00 %
Total Title 01			0.01	0.00	0.00%
Title 02 European Strategic Investments					
02	02 04	Digital Europe programme	0.00	0.00	0.00 %
Total Title 02			0.00	0.00	0.00%
Title 05 Regional Development and Cohesion					
05	05 03	Cohesion Fund (CF)	0.00	0.00	0.00 %
Total Title 05			0.00	0.00	0.00%
Title 08 Agriculture and Maritime Policy					
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	1.06	0.72	67.64 %
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1,021.64	977.31	95.66 %
	08 05	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations	110.54	110.54	100.00 %
	08 10	Decentralised agencies	30.83	30.10	97.63 %
	08 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00 %
Total Title 08			1,164.07	1,118.67	96.10%
Title 20 Administrative expenditure of the European Commission					
20	20 02	Other staff and expenditure relating to persons	0.08	0.02	28.81 %
Total Title 20			0.08	0.02	28.81%
Title 30 Reserves					
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00 %
Total Title 30			0.00	0.00	0.00%
Total Excluding NGEU			1,164.16	1,118.69	96.09%
Total DG MARE			1,164.16	1,118.69	96.09 %

* 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).

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

Refresh date : 21/03/2024

% Outturn on Payment Appropriations in 2023 for DG MARE



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

Refresh date : 21/03/2024

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
01	01 01	Support administrative expenditure of the "Research and Innovation" cluster	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 01			0.00	0.00	0.00	0.00%	0.00	0.00	0.00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			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	0.50	0.00	0.50	100.00%	0.00	0.50	0.00
Total Title 02			0.50	0.00	0.50	100.00%	0.00	0.50	0.00

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
05	05 03	Cohesion Fund (CF)	2.43	0.00	2.43	100.00%	2.39	4.82	2.39
Total Title 05			2.43	0.00	2.43	100.00%	2.39	4.82	2.39

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

Refresh date : 21/03/2024

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
08	08 01	Support administrative expenditure of the "Agriculture and Maritime Policy" cluster	0.35	0.03	0.32	90.70%	0.00	0.32	0.71
	08 04	European Maritime, Fisheries and Aquaculture Fund (EMFAF)	1,098.31	7.79	1,090.52	99.29%	2,051.20	3,141.72	3,024.64
	08 05	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs)	111.03	98.33	12.70	11.44%	10.15	22.85	23.57
	08 10	Decentralised agencies	30.10	30.10	0.00	0.00%	0.00	0.00	0.00
	08 20	Pilot projects, preparatory actions, prerogatives and other actions	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 08			1,239.78	136.25	1,103.53	89.01%	2,061.35	3,164.88	3,048.92
TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			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	0.06	0.01	0.05	82.92%	0.00	0.05	0.02
Total Title 20			0.06	0.01	0.05	82.92%	0.00	0.05	0.02

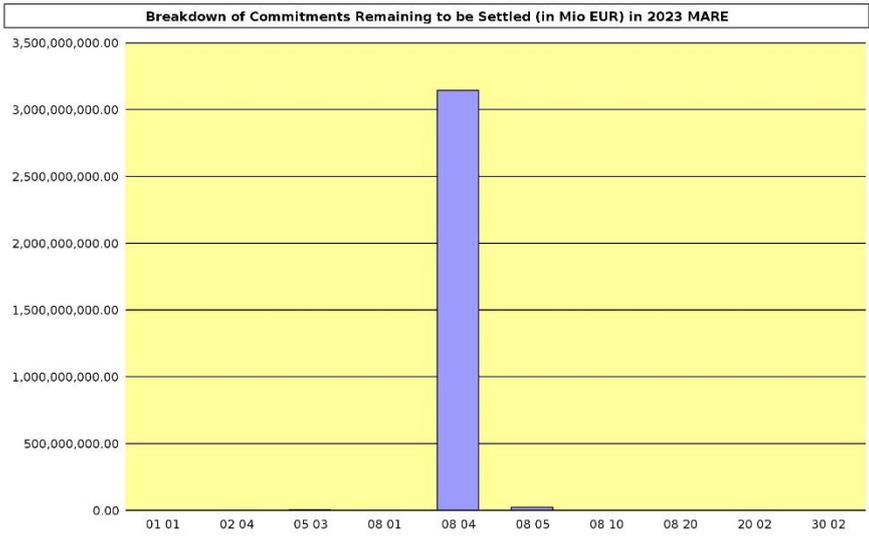
Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

Refresh date : 21/03/2024

TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2023 (in Mio €) for DG MARE									
Chapter			Commitments to be settled				Commitments to be settled from financial years previous to 2022	Total of commitments to be settled at end of financial year 2023	Total of commitments to be settled at end of financial year 2022
			Commitments	Payments	RAL	% to be settled			
			1	2	3=1-2	4=1-2/1	5	6=3+5	7
30	30 02	Reserves for operational expenditure	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Title 30			0.00	0.00	0.00	0.00%	0.00	0.00	0.00
Total Excluding NGEU			1,242.78	136.26	1,106.51	89.04%	2,063.74	3,170.25	3,051.33
Total for DG MARE			1,242.78	136.26	1,106.51	89.04 %	2,063.74	3,170.25	3,051.33

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

Refresh date : 21/03/2024



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

Refresh date : 21/03/2024

TABLE 4 : BALANCE SHEET for DG MARE

BALANCE SHEET	2023	2022
A.I. NON CURRENT ASSETS	312,497,676.58	285,305,603.76
A.I.1. Intangible Assets	2,865,138.28	473,016.48
A.I.5. Non-Current Pre-Financing	309,632,538.30	284,832,587.28
A.II. CURRENT ASSETS	147,175,530.46	184,257,226.09
A.II.2. Current Pre-Financing	80,969,400.71	93,887,427.18
A.II.3. Curr Exch Receiv & Non-Ex Recoverables	66,206,129.75	90,369,798.91
ASSETS	459,673,207.04	469,562,829.85
P.II. CURRENT LIABILITIES	-458,397,942.90	-360,104,245.96
P.II.4. Current Payables	-305,499,784.01	-251,210,640.76
P.II.5. Current Accrued Charges & Defrd Income	-152,898,158.89	-108,893,605.20
LIABILITIES	-458,397,942.90	-360,104,245.96
NET ASSETS (ASSETS less LIABILITIES)	1,275,264.14	109,458,583.89

Non-allocated central (surplus)/deficit*	-7,298,240,973.04	-6,450,148,303.82
P.III.2. Accumulated Surplus/Deficit	7,296,965,708.90	6,340,689,719.93

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 : 21/03/2024

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE for DG MARE

STATEMENT OF FINANCIAL PERFORMANCE	2023	2022
II.1 REVENUES	-9,750,286.72	-8,448,936.74
II.1.1. NON-EXCHANGE REVENUES	-12,288,289.37	-10,205,986.84
II.1.1.6. RECOVERY OF EXPENSES	-12,288,289.37	-10,205,986.84
II.1.2. EXCHANGE REVENUES	2,538,002.65	1,757,050.10
II.1.2.2. OTHER EXCHANGE REVENUE	2,538,002.65	1,757,050.10
II.2. EXPENSES	1,148,306,580.92	964,724,925.71
II.2. EXPENSES	1,148,306,580.92	964,724,925.71
II.2.11. OTHER EXPENSES	4,323,992.80	4,766,696.88
II.2.1. EXP IMPLM BY MEMBER STATES (SH)	949,965,510.17	754,710,430.60
II.2.2. EXP IMPLM BY COMMISS&EX.AGENC	154,169,377.67	171,441,624.72
II.2.3. EXP IMPL BY OTH EU AGENC&BODIES	29,931,831.13	29,164,699.15
II.2.4. EXP IMPL BY 3RD CNTR & INT ORG (IM)	10,093,051.91	4,806,624.36
II.2.6. STAFF AND PENSION COSTS	-177,750.00	-165,150.00
II.2.8. FINANCE COSTS	567.24	
STATEMENT OF FINANCIAL PERFORMANCE	1,138,556,294.20	956,275,988.97



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.

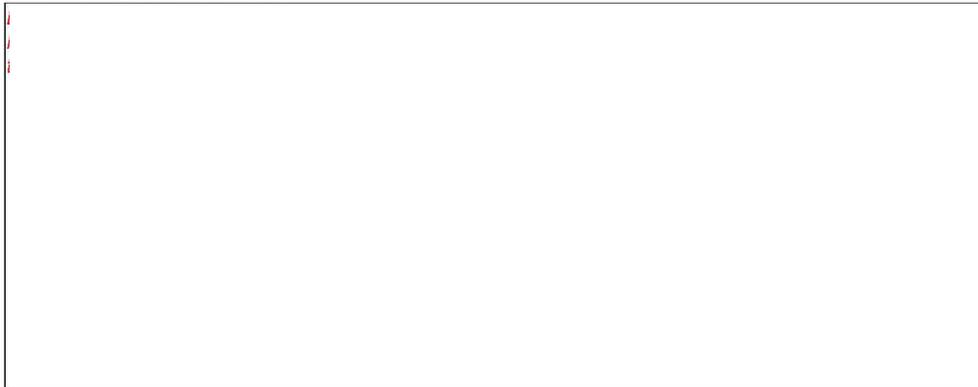
Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

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

Refresh date : 21/03/2024

TABLE 5bis : OFF BALANCE SHEET for DG MARE

OFF BALANCE	2023	2022
OB.1. Contingent Assets	0.00	325,000.00
GR for performance	0.00	325,000.00
GR for pre-financing	0.00	0.00
OB.2. Contingent Liabilities	0.00	0.00
OB.2.7. CL Legal cases OTHER	0.00	0.00
OB.3. Other Significant Disclosures	-6,165,120,026.82	-7,227,544,322.72
OB.3.2. Comm against app. not yet consumed	-2,711,852,075.82	-2,691,227,011.72
OB.3.3.1 Structural operations	-3,287,256,197.00	-4,271,151,803.00
OB.3.3.3. Fisheries agreement	-166,011,754.00	-265,165,508.00
OB.4. Balancing Accounts	6,165,120,026.82	7,227,219,322.72
OB.4. Balancing Accounts	6,165,120,026.82	7,227,219,322.72
OFF BALANCE	0.00	0.00



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

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

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

Refresh date : 21/03/2024

TABLE 6: AVERAGE PAYMENT TIMES for DG MARE

Legal Times									
Maximum Payment Time (Days)	Total Nbr of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)	Late Payments Amount	Percentage
28	1	1	100.00 %	8.00				0.00	0 %
29	3	3	100.00 %	6.67				0.00	0 %
30	476	472	99.16 %	11.74	4	0.84 %	35.50	614,567.57	0 %
31	1	1	100.00 %	5.00				0.00	0 %
33	1	1	100.00 %	19.00				0.00	0 %
45	2	2	100.00 %	18.50				0.00	0 %
60	149	144	96.64 %	24.51	5	3.36 %	103.60	8,694,838.36	1 %
88	1	1	100.00 %	28.00				0.00	0 %
90	29	27	93.10 %	30.15	2	6.90 %	194.00	16,291.02	0 %
92	1	1	100.00 %	43.00				0.00	0 %
180	55	55	100.00 %	38.71				0.00	0 %

Total Number of Payments	719	708	98.47 %		11	1.53 %		9,325,696.95	1 %
Average Net Payment Time	18.39			17.19			95.27		
Average Gross Payment Time	25.27			22.04			233.18		

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	34	147	20.45 %	719	859,720,388.01	81.34 %	1,056,933,989.20

Late Interest paid in 2023			
DG	GL Account	Description	Amount (Eur)
MARE	65010100	Interest on late payment of charges New FR	567.24
			567.24

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

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

Refresh date : 21/03/2024

TABLE 7 : SITUATION ON REVENUE AND INCOME in 2023 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	84,947,737.10	3,359,697.00	88,307,434.10	84,819,330.16	3,359,697.00	88,179,027.16	128,406.94
66	Other contributions and refunds	730,122.19	0.00	730,122.19	730,122.19	0.00	730,122.19	0.00
67	Completion for outstanding recovery orders prior to 2021	0.00	272,246.97	272,246.97	0.00	0.00	0.00	272,246.97
Total DG MARE		85,677,859.29	3,631,943.97	89,309,803.26	85,549,452.35	3,359,697.00	88,909,149.35	400,653.91

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

Refresh date : 21/03/2024

TABLE 8 : FINANCIAL IMPACT OF EX-ANTE AND EX-POST CONTROLS in 2023 for DG MARE

EX-ANTE CONTROLS BY TRANSACTION	Irregularity	Total ex-ante amounts
NON ELIGIBLE IN COST CLAIMS	62,798.20	62,798.20
CREDIT NOTES	4,606.86	4,606.86
RECOVERY ORDERS ON PRE-FINANCING		
Sub-Total	67,405.06	67,405.06

EX-POST CONTROLS BY TRANSACTION	Irregularity	Total ex-post amounts
RECOVERY ORDERS OTHER THAN ON PRE-FINANCING	36,413.97	36,413.97
INCOME LINES IN INVOICES	19,351.65	19,351.65
Sub-Total	55,765.62	55,765.62
GRAND TOTAL (EX-ANTE + EX-POST)	123,170.68	123,170.68

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

Refresh date : 21/03/2024

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2023 for DG MARE

	Number at 01/01/2023	Number at 31/12/2023	Evolution	Open Amount (Eur) at 01/01/2023	Open Amount (Eur) at 31/12/2023	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 %
2022	1		-100.00 %	3,359,697.00		-100.00 %
2023		3			128,406.94	
	3	5	66.67 %	3,631,943.97	400,653.91	-88.97 %

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

Refresh date : 21/03/2024

TABLE 10 :Recovery Order Waivers >= 60 000 € in 2023 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 no waivers below 60 000 €

--

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

Refresh date : 21/03/2024

TABLE 11 : Negotiated Procedures in 2023 for DG MARE

Internal Procedures > € 60,000

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Annex 1 - 11.1 (e) - New services/works consisting in the repetition of similar services/works	1	270,000.00
Total	1	270,000.00

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

Refresh date : 21/03/2024

TABLE 12 : Summary of Procedures in 2023 for DG MARE

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Negotiated procedure without prior publication (Annex 1 - 11.1)	1	270,000.00
Total	1	270,000.00

Additional Comments:

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

Refresh date : 21/03/2024

TABLE 13 : BUILDING CONTRACTS in 2023 for DG MARE

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

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

Refresh date : 21/03/2024

TABLE 14 : CONTRACTS DECLARED SECRET in 2023 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 : 21/03/2024

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 : 21/03/2024

TABLE 16 : Commitments co-delegation type 3 in 2023 for DG MARE

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

Refresh date : 21/03/2024

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 2023, 11 standard financial indicators are presented below, each with its objective and result for the Commission service and for the EC as a whole (for benchmarking purposes)⁽⁶²⁾:

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

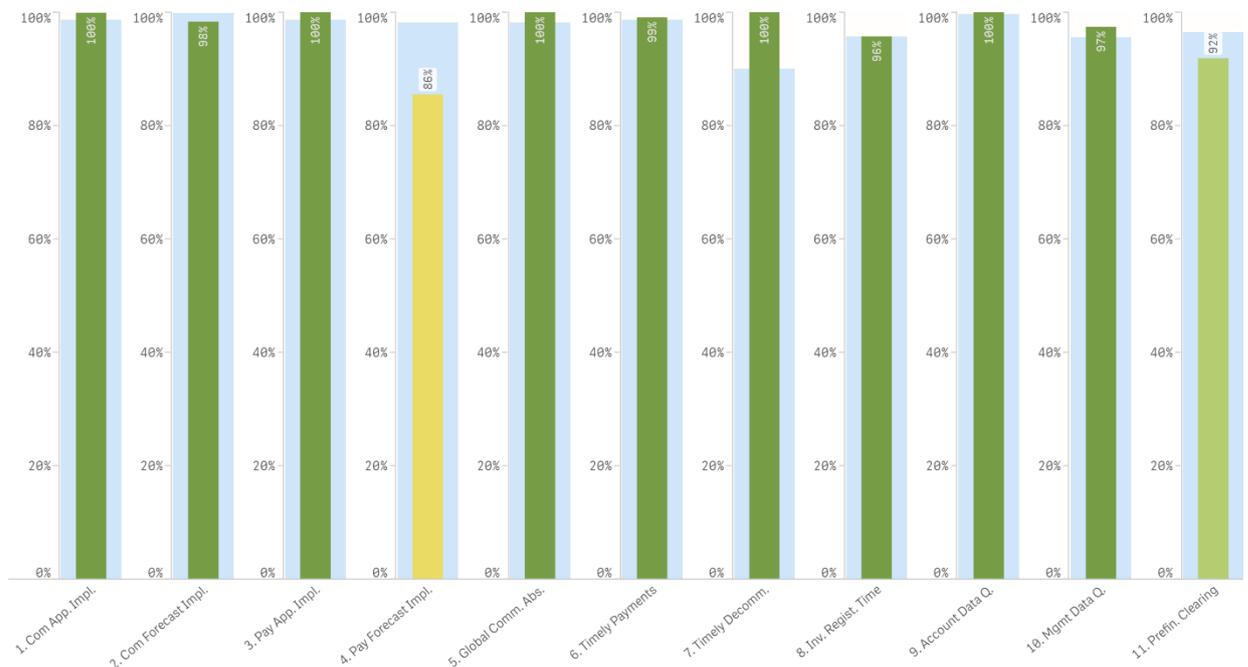
For each indicator, its value (in %) for the Commission service is compared to the common target (in %). The difference between the indicator's value and the target is colour coded as follows:

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

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

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

MARE Indicator Scores for 2023 12



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

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

Indicator	Objective	Comment ⁶³	MARE Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year		100%	99%
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year		98%	100%
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year		100%	99%
4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	Actual implementation in excess of forecast made possible following budget reinforcement.	86%	98%
5. Global Commitment Absorption ⁶⁴	Ensure efficient use of already earmarked commitment appropriations (at L1 level)		100%	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.	99%	99%
7. Timely Decommits	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle		100%	90%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC		96%	96%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having		100%	100%

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

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

	a primary impact on the accounts			
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions		97%	96%
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit		92%	100%

ANNEX 5: Materiality criteria

Shared management

Assessment of management and control systems in the Member States for the programming periods 2014-2020 and 2021-2027

➤ **The assessment of each 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.

DG MARE 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 2021-2022 are confirmed, taking into account all available information and audit results assessed through desk review and, where necessary and conclusions are already available, risk-based on-the-spot compliance audits carried out in 2023 and previous years. According to the 2014-2020 and 2021-2027 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. The confirmed error rates are determined after carrying out the entire audit cycle but before the finalisation of the contradictory procedure with Member States and can still evolve afterwards. These error rates are therefore not always final and might be further adjusted downwards after finalisation of the contradictory procedure.
- In relation to the Total Error Rates and Residual Total Error Rates for the accounting year 2022-2023 communicated by the audit authorities at the latest by 1 March 2024, 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**

DG MARE assesses **each programme** in order to identify the need for reservations and corrective measures to be applied.

At 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 2022-2023 assurance packages received in February and at the latest by 1 March 2024:

- a total error rate above 10% (2014-2020) / 5% (2021-2027);
- deficiencies in key elements of the systems, which could result in/lead to irregularities above 10% (2014-2020) / 5% (2021-2027) 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 (such as priority axis or implementing bodies) when the systemic deficiencies only affect a specific component of the management and control system, not applicable to 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 which have a significant impact on the reputation of the Commission.

The programmes are classified in the following categories:

- **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);
- **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 2022-2023 accounts is applied to the 2023 relevant expenditure of the programmes concerned.

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

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

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

The implementation of this 'de minimis' threshold applies at the level of the annual activity report reservations, i.e. not at all affecting the detailed reservations at the level of the programme(s). Given the amounts involved, this threshold has no effect on the annual activity report reservations of DG MARE for 2023.

➤ **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 2021-2022 as confirmed by the Commission services⁽⁶⁶⁾ to the “relevant expenditure” of the reporting year⁽⁶⁷⁾.

For programmes under the programming period 2021-2027, for which no confirmed residual error rates are available, the following approach is exceptionally applied:

- In case of assurance packages received by 1 March 2024, the residual error rate of year N (2022-2023) is used, provided it is considered reliable, following the preliminary desk review. Otherwise, a flat rate is used.
- In case no assurance package is received (no payments made during the first half of 2023), the programmes concerned will be assessed individually based on all available information, including from the programming period 2014-2020. In case of doubt, a flat rate of 2% is used.

The amount at risk “at closure” indicates the remaining risk to the 2023 relevant expenditure once the necessary financial corrections have been applied to bring the total residual error rates for all programmes down to 2%. Through the legality and regularity assessment of all assurance packages received, where necessary complemented by own audit work, DG MARE is able to identify for which programmes additional financial corrections are required. These estimated future corrections - if any - are deducted from the amount at risk at payment.

Other expenditure areas

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

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

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

⁽⁶⁷⁾ The "relevant expenditure" of the Commission reporting year is equal to: payments made during the reporting year excluding new pre-financing and including the 10% retained, and including the cleared pre-financing minus the retentions released and any deductions applied in the accounts covering the expenditure of the period 1 July 2022 to 30 June 2023.

In these areas 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.

Qualitative criteria for defining significant weaknesses

DG MARE uses an approach based on the following criteria:

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

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

EXPENDITURE IN SHARED MANAGEMENT

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

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

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
The programmes financed do not adequately reflect the policy objectives or priorities.	Internal consultation, hierarchical validation of each programmes. Inter-service consultation (including all relevant DGs). Adoption by Commission Decision, where foreseen by EU law.	Coverage / Frequency: 100%. Depth: checklist, guidelines, lists of requirements in the relevant regulatory provisions and reflection of policy objectives and priorities in position papers.	Effectiveness: - % of programmes adopted/ approved. Efficiency: - average time to adopt/ approve programmes ⁽⁶⁸⁾ . Economy (Costs): - COM cost of control.

Stage 2 – Implementation of operations (Member States):

A. Setting up of the systems

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

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

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

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

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

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

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

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

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

EXPENDITURE FOR SUSTAINABLE FISHERIES PARTNERSHIP AGREEMENTS

Sustainable Fisheries Partnership Agreements (SFPAs) are negotiated and concluded by the Commission, on behalf of the European Union. Under a 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 SFPAs 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.

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

Stage 2: Implementation and monitoring of the agreements

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

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

EXPENDITURE IN INDIRECT MANAGEMENT

Stage 1 – Planning, programming, evaluation and selection

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

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

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

B - Needs assessment & definition of needs

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

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

C – Selection & evaluation

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

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

Stage 2 – Contracting, monitoring and financial transactions

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

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

Stage 3 – Supervisory measures including audits

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

EXPENDITURE IN DIRECT MANAGEMENT⁽⁶⁹⁾

Stage 1 – Planning, programming, evaluation and selection

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

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

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

⁽⁶⁹⁾ Direct management RCS does not include the immaterial amount relating to “other expenditure” representing 0.3% of DG MARE payments.

B - Needs assessment & definition of needs

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

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

C – Selection & evaluation

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

Main risks It may happen (again) that...	Mitigating controls	Coverage, frequency and depth of controls	Cost-Effectiveness indicators (three E's)
<p><u>Procurement:</u></p> <p>The most economically advantageous offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process.</p>	<p>Opening committee and Evaluation committee are always appointed by the AOSD for all open procedures.</p> <p>Declaration of absence of conflict of interest by the member of the opening and evaluation committees.</p> <p>Exclusion criteria.</p> <p>Opinion by consultative committee "PEG" (Procurement Examination Group) for all open procedures</p> <p>Standstill period</p> <p>Central review of all procurement procedures proposed for award by the Financial Unit.</p> <p>PPMT (Public Procurement Management tool) web-based application to plan, schedule, track and monitor public procurement procedures from early planning up to contract signature. It includes a "warning" tab to track the proper execution compliance of the procurement procedures with the FR.</p>	<p>Coverage, frequency and depth:</p> <p>100% of the offers analysed.</p> <p>100% of the members appointed of the evaluation and opening committee.</p> <p>100% checked for all the tenders.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Selection of the most economically advantageous tenders. - Compliance with FR. - No complaints or litigation cases. <p>No reported cases of instructions (art. 92.3 FR)</p> <p>Efficiency: related cost of control as a percentage of value contracted.</p> <ul style="list-style-type: none"> - % of open tender procedures notified on time. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of costs of staff involved.
<p><u>Grants:</u></p> <p>The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals.</p>	<p>Assignment of staff (e.g. programme officers).</p> <p>Assessment by staff (e.g. programme officers) and/or by experts from other DGs.</p> <p>Review and hierarchical validation by the AO of ranked list of proposals.</p> <p>Ex-ante control by the Financial Unit.</p>	<p>Coverage, frequency and depth:</p> <p>100% of Project Officers appointed.</p> <p>100% of proposals are evaluated.</p> <p>100% of ranked list of proposals. Supervision of work of evaluators.</p>	<p>Effectiveness:</p> <ul style="list-style-type: none"> - Selection of the most economically advantageous offers. - Compliance with FR. - No complaints or litigation cases. - No reported cases of: derogations from the principle of non-retroactivity (art. 193.2 FR); cases of flat rates for indirect costs exceeding 7% (art. 125.3 FR) <p>Financial Framework Partnerships >4 years (new FR art 130.4).</p> <p>Efficiency: related cost of control as a percentage of value contracted.</p> <ul style="list-style-type: none"> - Time-to- inform. <p>Economy (costs):</p> <ul style="list-style-type: none"> - Estimation of costs of staff involved.

Stage 2 – Contracting, monitoring and financial transactions

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

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

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

ANNEX 7: Specific annexes related to "financial management"

1. Free content:

I. Control frameworks

A. Sustainable Fisheries Partnership Agreement

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

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

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

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

The matrix is a tool to assess the implementation of the sectoral support. The assessment of the implementation of actions included in the matrix takes place annually at the Joint Committee between the EU and the third country based on the reporting submitted by the third country. Based on the progress made in the implementation of the actions a sectoral support payment is agreed upon.

The Commission closely follows 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.

B. Direct management

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

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

DG MARE applied financing not linked to costs in the case of the annual operating grants to the eleven Advisory Councils established under the Common Fisheries Policy Regulation. The annual grant amounts were based on lump-sums established further to an ex-ante budget assessment methodology.

C. Indirect management

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

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

A. Details on the IAS audit findings and recommendations

In addition to the information provided under section 2.2. of the AAR, the state of play of the IAS audits is as follows:

- **“Audit on preparedness for closing the 2014-2020 programming period of the European Structural and Investment Funds (ESIF)”** with the objective to assess the effectiveness and efficiency of controls put in place by DGs REGIO, EMPL and MARE for the closure of the 2014-2020 programming period. For DG MARE, the audit resulted in two very important recommendations, which involve the following mitigating actions:

(1) planning of the closure exercise

- (i) a clear definition of the objectives, roles, and responsibilities while preparing the closure process between the three DGs;
- (ii) the creation of a roadmap for preparing the closure process and monitoring its implementation;
- (iii) allocation of sufficient resources and prioritisation of work while developing and putting in place internal processes and procedures for the closure exercise, adapting the IT tools, and training staff (implementation expected to be finalised by 31/12/2024).

(2) financial settlement at closure:

- (i) clear definition of what closure involves in terms of assurance on legality and regularity;
- (ii) senior management's adoption of this definition;
- (iii) communication of the definition to MS and in the internal procedures and accountability reports;
- (iv) definition of the steps to close the programmes and to complete procedures regarding legality and regularity;
- (v) establishment of adequate procedures ensuring (a) that financial corrections agreed with the MS are implemented and reported, (b) that irregular amounts are removed from the final payment, and (c) the use of interruptions, suspensions, and financial corrections at closure comply with the relevant provisions of the Common Provisions Regulation; and
- (vi) clear and transparent communication of the meaning of 'amount at closure', including (a) whether this amount assures that residual risk is below 2% before closing the programmes or only after closure, (b) the implemented financial corrections at closure for each accounting year and a comparison with the estimated future corrections, (c) the revised risk at closure, and (d) the implementation of financial corrections for each operational programme

for each previous accounting year (implementation expected to be finalised by 30/06/2024).

- **“Audit on the assurance building for expenditure under direct management in DG MARE”**. The audit is expected to be completed in the first half of 2024.
- **“Audit on interruptions, suspensions and financial corrections (ISFC) for ESIF 2014-2020 by DGs REGIO, EMPL and MARE”**. DG MARE was concerned by one very important recommendation, related to the update of the procedures on financial corrections, and inclusion in the AAR of a short indication of possible constraints linked to financial corrections. This recommendation was implemented in July 2023 with the publication of the DG MARE financial corrections manual. DG MARE has also successfully implemented an important recommendation related to the monitoring system for ISFC processes. Currently, the IAS is reviewing the suitability of its implementation.
- **“Audit on the cooperation between EFCA and DG MARE on activities related to Article 30 of the Common Fisheries Policy”**. DG MARE managed to implement all outstanding recommendations in 2023. After a review, IAS concluded that the action plan is successfully implemented, and closed the audit.
- Furthermore, in December 2023, the IAS launched an audit on **“Assurance building processes/audit strategy for 2021-2027 programming period-phase1 by DGs REGIO, EMPL and MARE”** with the objective to assess the design and early implementation of the assurance building processes and the audit strategy for the 2021-2027 programming period. The opening meeting took place on 18 January 2024 and the audit is expected to be finalised by the end of 2024.

B. Details on the ECA audit findings and recommendations

This section complements the information presented under section 2.2. of the AAR.

[ECA 2022 Annual Report on the performance of the EU budget](#)⁽⁷⁰⁾

For the Statement of Assurance 2022, ECA audited five DG MARE transactions; four EMFF payments to Italy, France and Sweden (2 transactions), and one SFPA access payment to Guinea-Bissau. While four non-conformity errors were reported by ECA for three of the four EMFF payments, **no financial errors were identified for any of them.**

Related to the sampled payment to Guinea-Bissau, ECA identified an error type ‘other compliance issue’. The other error identified by ECA for the same transaction was a non-compliance issue (the Partnership Agreement does not provide for access by the Court of Auditors into the use made of the financing granted, already stated in the 2020 Statement of Assurance transactions audited, concerning the FPA with Mauritius and the FPA with

⁽⁷⁰⁾ [Annual reports on the implementation of the EU budget for the 2022 financial year](#)

Mauritania). This error has been accepted by DG MARE and appropriate provisions are now included in new implementing Protocols that have been negotiated post-2020.

Special Reports

The [Special Report 22/2023 “Offshore renewable energy in the EU: Ambitious plans for growth but sustainability remains a challenge”](#)⁽⁷¹⁾ (lead: ENER, associated: ENV, EMPL, GROW, RTD, MARE, COMP), published on 18 September 2023, examined whether the EU had promoted sustainable development of offshore renewable energy, taking into account its technological, social, and environmental dimensions. For DG MARE, it recognises the relevant policy work conducted by the Commission on maritime spatial planning and the identification of future challenges. ECA is also supporting DG MARE in calling for additional support for ocean energy technologies. The report concluded with five recommendations, DG MARE being associated to two of them (with implementation deadlines by end 2025 and end 2027 respectively).

The [Special Report 25/2023 “EU aquaculture policy: Stagnating production and unclear results despite increased EU funding”](#)⁽⁷²⁾ (lead: MARE, associated: ENV, RTD, JRC, involved: SANTE, AGRI, CINEA), published on 15 November 2023, assessed whether the Commission and the Member States promoted the sustainable development of EU aquaculture effectively, looking at (a) the Commission’s and Member States’ design of EU aquaculture policy, (b) the use of EU funds specifically earmarked for aquaculture and (c) whether the sustainability, growth and competitiveness objectives have been achieved. DG MARE is in the lead for all three recommendations, with ENV associated for recommendation 1 (support Member States in addressing the obstacles to a sustainable development of EU aquaculture) and JRC, RTD and ENV for recommendation 3b (ensure that sustainability indicators specific to aquaculture are available for the preparation of proposals for the post-2027 funding programmes), with implementation deadlines by end 2025 and 2026 respectively.

Previous Special Reports

DG MARE is following up on the implementation of recommendations from ECA’s reports of previous years.

For the [Special Report 20/2022 “EU action to combat illegal fishing - Control systems in place but weakened by uneven checks and sanctions by Member States”](#)⁽⁷³⁾ (lead: DG MARE, involved: EFCA) published on 26 September 2022, ECA concluded that the control systems to combat illegal, unreported and unregulated fishing are partially effective. The Commission has accepted both audit recommendations in relation to the legal framework currently in

⁽⁷¹⁾ [Special Report 22/2023 “Offshore renewable energy in the EU: Ambitious plans for growth but sustainability remains a challenge”](#)

⁽⁷²⁾ [Special Report 25/2023 “EU aquaculture policy: Stagnating production and unclear results despite increased EU funding”](#)

⁽⁷³⁾ [Special Report 20/2022 “EU action to combat illegal fishing - Control systems in place but weakened by uneven checks and sanctions by Member States”](#)

force within its roles and scope of action, with implementation deadlines by end 2024 and end 2026.

For the [Special Report 10/2022 “LEADER and community-led local development \(CLLD\) facilitates local engagement but additional benefits still not sufficiently demonstrated”](#)⁽⁷⁴⁾ (lead: DG AGRI, associated: DG MARE, DG REGIO and DG EMPL), the only recommendation concerning DG MARE is expected to be implemented through the ex-post evaluation (2023-2024) of the EMFF under shared management.

For the [Special Report 26/2020 “Marine environment: EU protection is wide but not deep”](#)⁽⁷⁵⁾, two of the three recommendations under DG MARE’s remit were fully and timely implemented by end 2023, while for recommendation 2b (improving protection measures in the Mediterranean – together with relevant Member States, report regularly on the progress achieved and on the need for corrective actions, under the Western Mediterranean multiannual plan, to enable corrective actions to be identified and taken) the implementation is delayed until July 2024.

For the follow-up review on the [Special Report 8/2017 “EU fisheries controls: more efforts needed”](#)⁽⁷⁶⁾ (lead: DG MARE), one last recommendation requiring completion of the catch registration audits in France and Spain is still to be implemented by June 2024.

⁽⁷⁴⁾ [Special Report 10/2022 “LEADER and community-led local development \(CLLD\) facilitates local engagement but additional benefits still not sufficiently demonstrated”](#)

⁽⁷⁵⁾ [Special Report 26/2020: Marine environment: EU protection is wide but not deep \(europa.eu\)](#)

⁽⁷⁶⁾ [Special Report 8/2017 “EU fisheries controls: more efforts needed”](#)

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

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

EXPENDITURE

The absolute values are presented in EUR

MARE	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** (a)/(b)	EC total costs	total value verified and/or audited	Ratio (%) (d)/(e)	EC total estimated cost of controls (a)+(d)	Ratio (%)** (g)/(b)
Shared management	4.329.963,20 €	945.026.982,19 €	0,46%	1.911.608,63 €	945.026.982,19 €	0,20%	6.241.571,83 €	0,66%
SFPAs	2.240.762,32 €	110.541.632,65 €	2,03%	- €	- €	0,00%	2.240.762,32 €	2,03%
Indirect management	491.350,00 €	34.384.031,91 €	1,43%	- €	- €	0,00%	491.350,00 €	1,43%
Direct management	1.843.138,00 €	28.740.003,19 €	6,41%	- €	- €	0,00%	1.843.138,00 €	6,41%
OVERALL total estimated cost of control at EC level for expenditure	8.905.213,52 €	1.118.692.649,94 €	0,80%	1.911.608,63 €	945.026.982,19 €	0,20%	10.816.822,15 €	0,97%

* 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)

3. Shared management:

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

For both programming periods, DG MARE, DG REGIO, DG EMPL and (for 2021-2027 only) DG HOME established Single Audit Strategies setting out how the Commission's assurance will be built up each year for the entire programming periods. These strategies also set out the specific audit activity common to all three/four DGs, which is mainly focussing on the assessment of assurance packages and compliance audits, complemented by thematic audits and fact-finding missions.

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

- for 2014-2020, 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 management and control system (MCS) set up from the start of the period, in line with assessment criteria set in the Regulation. The notification of the designation is a condition for the submission of the first application for interim payment to the Commission. This is complemented by horizontal ex-ante conditionalities to ensure that the appropriate legislative and regulatory environment is in place as from the start of the programmes;
- a twelve-month accounting period running from 1 July year n-1 to 30 June year n;
- retention of 10% (2014-2020) and 5% (2021-2027) from each EU interim payment with reimbursement/recovery of annual balance due, following acceptance of accounts by the Commission;
- for 2014-2020, 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 for each accounting period;
- submission to the Commission of accompanying documents to provide assurance on the accuracy of the accounts, the effective functioning of the system and the legality and regularity of the underlying transactions, i.e. management declaration, annual summary of controls and audits (for 2014-2020 only), audit opinion and annual control report (assurance documents);
- for 2014-2020, 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 before the detection by EU audits.

- for 2021-2027, obligatory application of net financial corrections where expenditure contained in accepted accounts is irregular and was not already detected and reported by the Member State.

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

➤ Designation desk review (2014-2020 only):

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

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

➤ EPSA missions

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

DG MARE had selected 11 operational programmes for EPSA audits under the 2014-2020 programming period which were finalised by February 2019.

For the programming period 2021-2027, DG MARE is planning, for reasons of efficiency, to carry out targeted thematic audits instead of comprehensive EPSA audits, focussing on programmes that feature major changes in the management and control system such as, for example, the appointment of an accounting function with no previous related experience.

➤ 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:

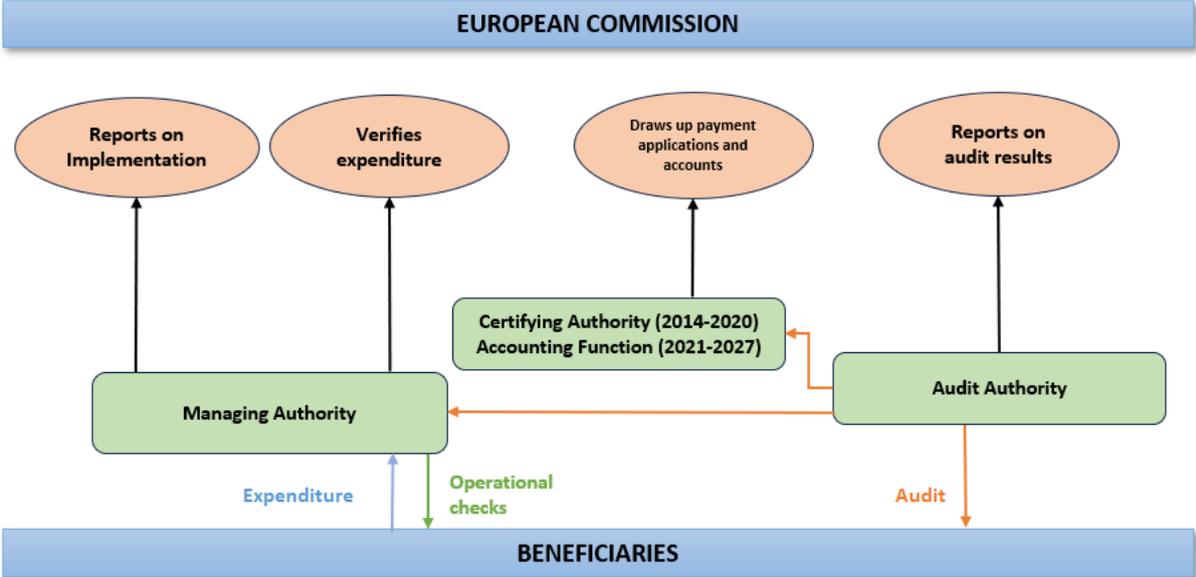
- a) Administrative verifications, which for 2014-2020 shall cover 100% of the applications for reimbursement from beneficiaries, and for 2021-2027 shall be risk-based and proportionate to the risks identified *ex-ante* in writing;
- b) On-the-spot verifications of operations on a sample basis.

Under the EMFF (2014-2020), before submitting 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. In addition, it submits the annual accounts and certifies the completeness, accuracy and veracity of the accounts and that the expenditure entered into the accounts is legal and regular.

Under the EMFAF (2021-2027), the responsibility for confirming the legality and regularity of expenditure entered into the accounts remains within the **managing authority**, while the **accounting function** (either in the managing authority or in a body entrusted with this function) draws up and submits payment applications and the accounts to the Commission and confirms the completeness, accuracy and veracity of the accounts.

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.

Assurance architecture for shared management 2014-2020 and 2021-2027



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

The various authorities provide the five assurance documents⁽⁷⁷⁾ to the Commission by 15 February N+1 (or on 1 March in exceptional cases and on Member States' request) as follows:

- The managing authority finalises the verifications to ensure that the expenditure to be certified in the accounts is legal and regular. It takes account of the audit authority's findings and makes the necessary financial corrections including flat rate corrections, if necessary. It draws up the management declaration and annual summary (the latter for 2014-2020 only).
- The certifying authority / accounting function draws up the accounts, based on the total amount of eligible expenditure entered into the accounting system in the final payment application for the accounting year. It excludes the irregular amounts (and those under ongoing assessment, except for the last accounting year of the programming period) detected in relation to expenditure included in any of the payment applications. In the accounts, it provides explanations for any differences between the final payment application of that accounting year and the accounts.

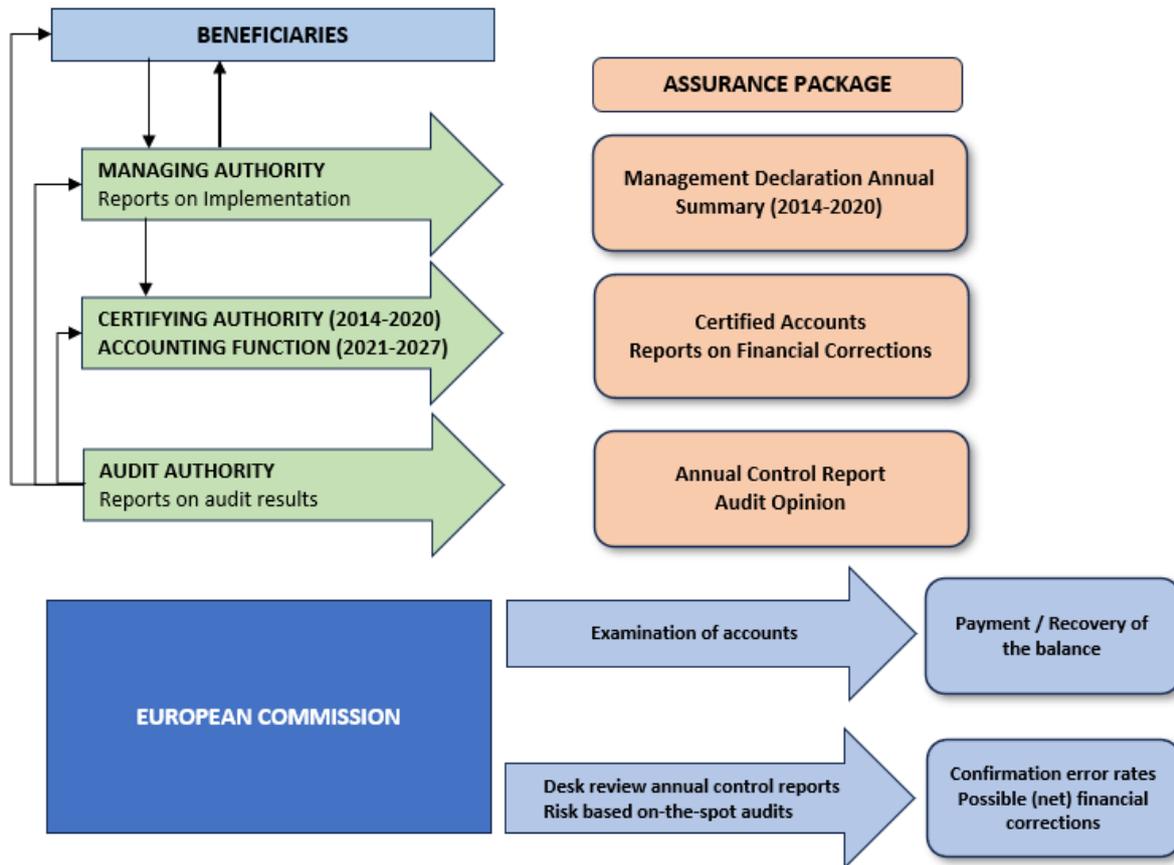
Under the EMFAF (2021-2027), expenditure linked to specific objectives for which enabling conditions are not fulfilled, are not included in the accounts. While such expenditure may be declared to the Commission in a specific Annex of the individual payment applications, it is not reimbursed by the Commission.

- The audit authority finalises the system audits and audits of operations. It informs the managing authority and, as applicable, the certifying authority of the final audit results, to enable those bodies to follow up the issues identified and to take the necessary corrective measures. It prepares the annual control report and annual audit opinion and calculates a total error rate and a residual total error rate for 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).

⁽⁷⁷⁾ 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.

Control system



(1) Desk review – acceptance of accounts:

The acceptance of accounts process comprises four steps, namely

- (i) Admissibility check: Automatic verification of completeness of the assurance package and of the correct use of the regulatory models. In addition, under the EMFAF (2021-2027), the accounts are not admissible if Member States have not undertaken the necessary corrections to reduce the residual error rate on the legality and regularity of the expenditure included in the accounts to 2% or below.
- (ii) Quality check: Once the documents are 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 or offset against a future payment.

(2) Desk review– Legality and regularity:

The legality and regularity process comprises three steps, namely:

- (i) Admissibility check: It is automatically performed as part of the acceptance of accounts process, 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, EMFF 2014-2020) / residual error rate (RER, EMFAF 2021-2027) 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, the process is closed and, where applicable, an observation letter is sent to the audit authorities. This letter sets out any comments of the Commission on the legality and regularity of expenditure, the calculation of the error rates and/or the functioning of the MCS.

(3) On-the-spot work:

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

- (i) Fact-finding missions: Their objective is to perform a targeted assurance review of the work done by the audit authority and to verify the correctness of the audit authority’s error rate calculation and to detect possible weaknesses in the conclusions drawn by the audit authority. They are usually carried out just before or after the receipt of the assurance package.
- (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 following a risk assessment.

(4) Confirmation of error rates:

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

The confirmed RTER (EMFF 2014-2020) / RER (EMFAF 2021-2027) represents the most relevant key performance indicator of the residual risk since the whole control chain has been applied to it⁽⁷⁸⁾.

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 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. DG MARE is striving to reach the highest possible coverage of operational programmes to corroborate the assurance provided by the national audit authorities through own audits at the level of the managing authorities/intermediate bodies.
- System audits focussing on specific conditions having an impact on the selection of operations or on the eligibility of expenditure, e.g. the SME status of beneficiaries (relevant for level of public aid intensity and for the eligibility of certain operations).

⁽⁷⁸⁾ After neutralizing the impact of advances paid into financial instruments and included in the sample of audit authorities based on declared expenditure.

It should be noted though, that under the EMFAF (2021-2027), the Commission is not allowed to carry out thematic audits where the Member State applies enhanced proportionate arrangements⁽⁷⁹⁾.

➤ Closure of the EMFF operational programmes in terms of legality and regularity

In general, closure for a 2014-2020 operational programme involves a financial transaction relating to the payment of the final year balance, based on the acceptance of the last annual implementation report and of the accounts of the final accounting year⁽⁸⁰⁾. This is, as such, independent of any subsequent legality and regularity assessment, which is strictly decoupled from the annual acceptance of accounts⁽⁸¹⁾.

Therefore, **closure in terms of legality and regularity** may take place after the payment of the final balance for the last accounting year, given that the legality and regularity assessment can only be closed once DG MARE has assurance that the estimated residual total error rate (RTER) per programme does not exceed 2% for each accounting year.

This assessment might entail following up on open issues related to the last assurance package, including carrying out compliance audits and any related necessary follow-up until the final closure of such audits. Furthermore, the legality and regularity assessment might remain open after the calculation of the final balance due to, in particular:

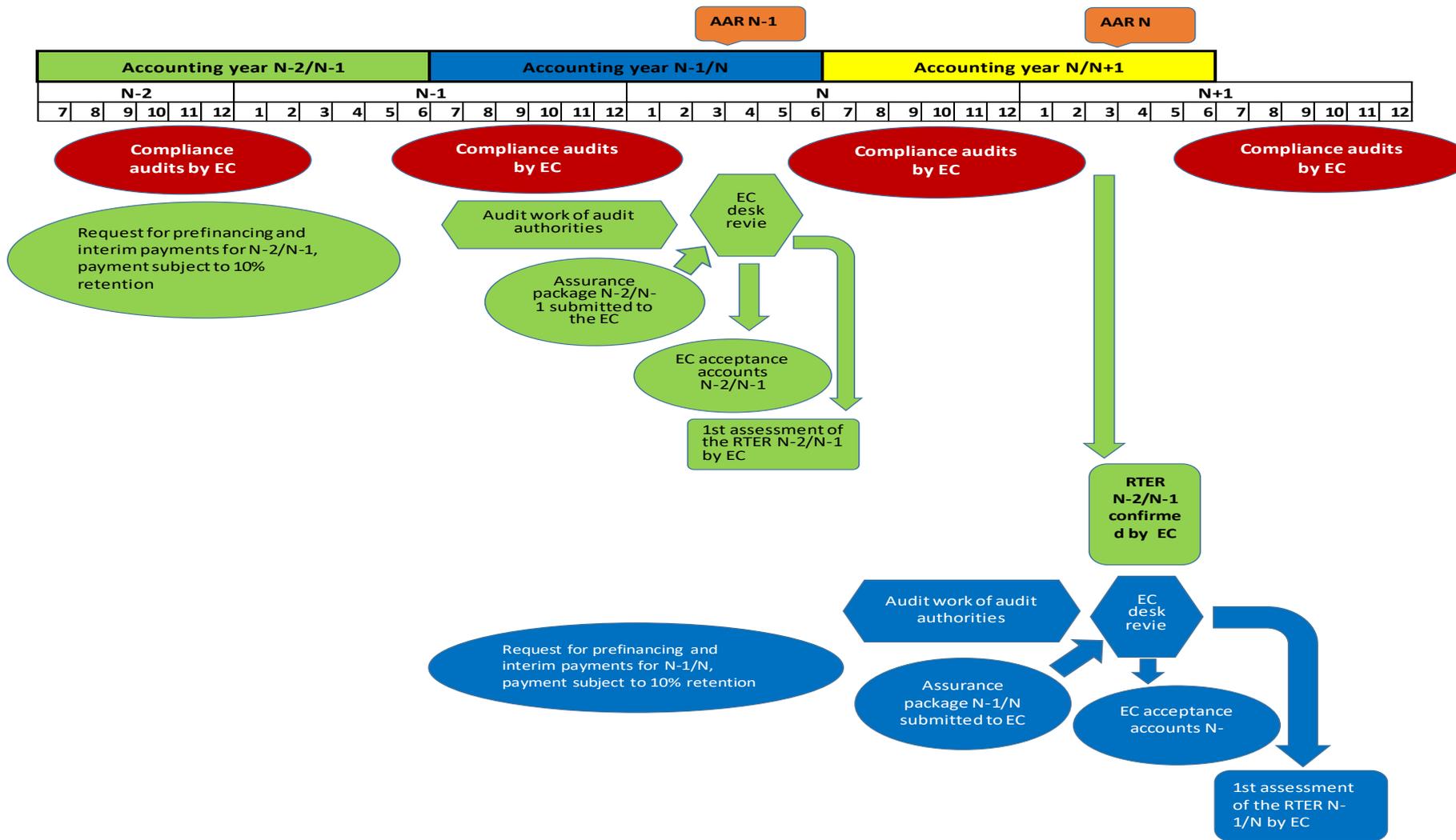
- Ongoing financial correction procedures;
- Open issues related to previous audits carried out by the Commission, the European Court of Auditors or the national audit authority as well as to ongoing OLAF investigations, including ongoing interruptions of payment deadlines and suspensions of payments;
- Ongoing interruptions of payment deadlines and suspensions of payments due to non-compliance by a Member State with its obligations under the Common Fisheries Policy (CFP).

Once all legality and regularity issues, including those related to CFP non-compliance, are closed, DG MARE will inform the Member State concerned that the programme is also closed at the level of legality and regularity.

⁽⁷⁹⁾ Article 83 of Regulation (EU) No 2021/1060: "The Commission shall limit its own audits to a review of the work of the audit authority through re-performance at its level only, unless available information suggests a serious deficiency in the work of the audit authority."

⁽⁸⁰⁾ Article 141(2) of Regulation (EU) No 1303/2013: "*The final balance should be paid no later than three months after the date of acceptance of accounts of the final accounting year or one month after the date of the final implementation report, whichever date is later.*"

⁽⁸¹⁾ Article 139(5) of Regulation (EU) No 1303/2013: "*Issues related to legality and regularity of the underlying transactions concerning expenditure entered into the accounts shall not be taken into account for the purpose of acceptance of the accounts by the Commission.*"



B. Detailed control results for all Operational Programmes

o EMFF relevant expenditure for 2023 (€)

MS	Payments made in 2023	Pre-financing made in 2023	2023 Retention	Cleared Pre-financing in 2023	Retention released in 2023	Deductions made in Feb 2024 on the accounts 01/07/2022 - 30/06/2023	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	419,121	139,300	31,091	90,271	90,271	-	310,913
BE	4,288,672	834,921	383,750	552,111	552,111	1,699	3,835,801
BG	10,359,727	1,616,475	971,473	446,903	446,903	239,026	9,475,699
CY	9,379,323	794,304	953,891	301,164	301,164	912	9,537,998
CZ	5,825,551	622,160	578,155	570,398	570,398	21,848	5,759,698
DE	35,668,831	4,391,926	3,475,212	2,634,584	2,634,584	95,067	34,657,049
DK	19,569,116	4,167,108	1,572,823	4,167,108	4,167,108	-	16,974,831
EE	16,313,801	2,019,408	1,588,266	997,176	997,176	10,735	15,871,924
ES	153,525,108	21,142,879	14,709,137	11,406,753	11,406,753	1,550,583	145,540,783
FI	5,532,727	1,487,863	449,429	855,579	855,579	29,549	4,464,743
FR	104,478,723	11,759,603	10,302,124	-	-	2,699,102	100,322,142
GR	108,591,814	7,594,910	11,221,878	6,104,455	6,104,455	203,869	112,014,913
HR	63,388,439	5,052,863	6,481,731	625,949	625,949	260,189	64,557,118
HU	7,016,101	768,244	694,206	-	-	707,925	6,234,139
IE	8,510,960	2,952,040	617,658	1,233,448	4,905,285	1,742	2,502,999
IT	58,117,999	10,745,251	5,263,639	-	-	786,465	51,849,921
LT	11,763,715	1,268,644	1,166,119	734,537	734,537	-	11,661,190
LV	18,501,453	2,796,675	1,744,975	1,450,133	1,450,133	-	17,449,753
MT	3,377,655	452,548	325,012	195,479	195,479	-	3,250,119
NL	17,379,630	2,030,465	1,705,463	999,993	999,993	9,988,530	7,066,098
PL	104,271,221	10,624,389	10,405,204	6,902,998	6,902,998	1,108,404	102,943,631
PT	76,100,782	7,849,709	7,583,453	3,978,581	3,978,581	668,467	75,166,059
RO	9,839,429	3,368,427	719,000	-	-	2,687,405	4,502,596
SE	23,966,535	2,403,120	2,395,935	692,277	692,277	36,264	23,923,086
SI	4,521,883	435,549	446,206	435,549	435,549	-	4,532,540
SK	187,735	187,735	-	70,755	70,755	-	-
UK	20,579,597	4,862,789	1,746,312	1,543,209	1,543,209	2,257,210	15,205,910
Total	901,475,647	112,369,307	87,532,140	46,989,408	50,661,245	23,354,991	849,611,651

o EMFAF relevant expenditure for 2023 (€)

MS	Payments made in 2023	Pre-financing made in 2023	2023 Retention	Cleared Pre-financing in 2023	Retention released in 2023	Deductions made in Feb 2024 on the accounts 01/07/2022 - 30/06/2023	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	33,590	33,590	-	-	-	-	-
BE	201,331	201,331	-	-	-	-	-
BG	424,723	424,723	-	-	-	-	-
CY	191,537	191,537	-	-	-	-	-
CZ	372,115	150,026	11,689	-	-	-	233,777
DE	9,321,044	1,059,058	434,841	-	-	-	8,696,827
DK	1,004,847	1,004,847	-	-	-	-	-
EE	486,955	486,955	-	-	-	-	-
ES	5,602,210	5,602,210	-	-	-	-	-
FI	358,780	358,780	-	-	-	-	-
FR	2,835,683	2,835,683	-	-	-	-	-
GR	1,818,730	1,818,730	-	-	-	-	-
HR	1,218,435	1,218,435	-	-	-	-	-
HU	188,552	188,552	-	-	-	-	-
IE	711,848	711,848	-	-	-	-	-
IT	2,591,084	2,591,084	-	-	-	-	-
LT	416,799	305,918	5,836	-	-	-	116,717
LV	5,611,753	674,383	259,862	-	-	-	5,197,231
MT	109,126	109,126	-	-	-	-	-
NL	489,621	489,621	-	-	-	-	-
PL	2,561,940	2,561,940	-	-	-	-	-
PT	1,962,860	1,962,860	-	-	-	-	-
RO	812,255	812,255	-	-	-	-	-
SE	3,452,891	579,483	151,232	-	-	-	3,024,640
SI	119,648	119,648	-	-	-	-	-
SK	228,381	228,381	-	-	-	-	-
Total	43,126,738	26,721,005	863,460	-	-	-	17,269,193

Detailed control results (audit opinion/error rate)

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

MS	MCS functioning effectively (Y/N/NA): Y=Cat, 1-2; N=Cat, 3-4	Accounting year 2020-2021	Accounting year 2021-2022			Accounting year 2022-2023		Reporting year 2023	Issued Reservation for 2023 (Y/N)
		Total Error Rate confirmed by EC	Total Error Rate confirmed by EC	Residual Total Error Rate confirmed by EC	Residual Total Error Rate removing impact of advances to financial instruments	Total Error Rate reportable by EC	Residual Total Error Rate reportable by EC	Relevant expenditure (interims + retentions - deductions)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	as confirmed by DG MARE audit work	Confirmed error rates after EC's assessment (desk review and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)		as per SFC2014	as confirmed by DG MARE audit work
AT	Y	0.00%	0.06%	0.02%	0.02%	0.00%	0.00%	310,913	N
BE	Y	0.00%	13.11%	13.11%	13.11%	0.00%	0.00%	3,835,801	N
BG	Y	1.08%	1.15%	0.36%	0.36%	3.13%	1.65%	9,475,699	N
CY	Y	0.18%	1.90%	0.00%	0.00%	0.19%	0.16%	9,537,998	N
CZ	Y	0.58%	1.78%	1.12%	1.12%	2.06%	1.67%	5,759,698	N
DE	Y	0.38%	0.13%	0.11%	0.11%	0.03%	0.00%	34,657,049	N
DK	Y	N/A	0.22%	0.00%	0.00%	0.00%	0.00%	16,974,831	N
EE	Y	0.41%	0.10%	0.09%	0.09%	0.68%	0.59%	15,871,924	N
ES	Y	4.12%	3.86%	3.41%	3.41%	1.68%	1.22%	145,540,783	N
FI	Y	0.39%	0.07%	0.06%	0.06%	0.06%	0.02%	4,464,743	N
FR	N	3.81%	5.99%	2.00%	2.00%	0.31%	0.25%	100,322,142	N
GR	Y	2.32%	0.47%	0.43%	0.43%	0.17%	0.13%	112,014,913	N
HR	Y	4.82%	3.66%	2.00%	2.00%	1.82%	1.30%	64,557,118	N
HU	Y	8.90%	20.93%	0.00%	0.00%	8.87%	0.00%	6,234,139	N
IE	Y	0.24%	0.00%	0.00%	0.00%	0.07%	0.05%	2,502,999	N
IT	Y	1.04%	0.00%	0.00%	0.00%	0.05%	0.04%	51,849,921	N
LT	Y	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11,661,190	N
LV	Y	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17,449,753	N
MT	Y	0.00%	1.03%	0.67%	0.67%	0.00%	0.00%	3,250,119	N

		Accounting year 2020-2021	Accounting year 2021-2022			Accounting year 2022-2023		Reporting year 2023	Issued Reservation for 2023 (Y/N)
MS	MCS functioning effectively (Y/N/NA): Y=Cat, 1-2; N=Cat, 3-4	Total Error Rate confirmed by EC	Total Error Rate confirmed by EC	Residual Total Error Rate confirmed by EC	Residual Total Error Rate removing impact of advances to financial instruments	Total Error Rate reportable by EC	Residual Total Error Rate reportable by EC	Relevant expenditure (interims + retentions - deductions)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	as confirmed by DG MARE audit work	Confirmed error rates after EC's assessment (desk review and risk-based compliance audits)				Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)		as per SFC2014	as confirmed by DG MARE audit work
NL	Y	0.00%	0.08%	0.00%	0.00%	1.29%	1.12%	7,066,098	N
PL	Y	0.05%	1.30%	1.03%	1.03%	0.60%	0.51%	102,943,631	N
PT	Y	4.11%	1.44%	0.70%	0.70%	1.12%	0.95%	75,166,059	N
RO	N	8.82%	10.42%	4.96%	4.96%	21.90%	0.00%	4,502,596	Y
SE	Y	0.00%	4.14%	2.00%	2.00%	0.00%	0.00%	23,923,086	N
SI	Y	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4,532,540	N
SK	Y	N/A	4.27%	0.58%	0.58%	0.00%	0.00%	-	N
UK	Y	2.10%	2.16%	1.79%	1.79%	3.36%	2.00%	15,205,910	N
TOTAL				1.37%	1.37%			849,611,651	
					Weighted residual total error rate (RTER)			Relevant expenditure	
							RTER * Relevant expenditure	11,675,760	
								Estimated risk at payment	

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

MS	Reporting year 2023			Issued Reservation for 2023 (Y/N)
	MCS functioning effectively (Y/N/NA): Y=Cat, 1-2; N=Cat, 3-4	Residual Error Rate/flat rate*	Relevant expenditure (interims + retentions - deductions)	
	(1)	(2)	(3)	
	<i>as confirmed by DG MARE audit work on the programming period 2014-2020</i>	Reportable rates (reported by audit authorities and, where necessary, adjusted by EC following preliminary consistency checks)/flat rate	<i>as per SFC2014</i>	<i>as confirmed by DG MARE audit work</i>
AT	Y		-	N
BE	Y		-	N
BG	Y		-	N
CY	Y		-	N
CZ	Y	2.00%	233,777	N
DE	Y	2.00%	8,696,827	N
DK	Y		-	N
EE	Y		-	N
ES	Y		-	N
FI	Y		-	N
FR	N		-	N
GR	Y		-	N
HR	Y		-	N
HU	Y		-	N
IE	Y		-	N
IT	Y		-	N
LT	Y	2.00%	116,717	N
LV	Y	0.00%	5,197,231	N
MT	Y		-	N
NL	Y		-	N
PL	Y		-	N
PT	Y		-	N
RO	N		-	N
SE	Y	2.00%	3,024,640	N
SI	Y		-	N
SK	Y		-	N
TOTAL		1.40%	17,269,193	
		Weighted residual error rate (RER)	Relevant expenditure	
		RER * Relevant expenditure	241,439	
			Estimated risk at payment	

* Calculated as per section 'Estimation of the amounts at risk at payment and at closure' of Annex 5

○ Audit activity of the year 2023

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 a workload assessment for the audit sector and 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. Given the relatively low number of operational programmes and related audit authorities under the EMFF and the EMFAF, DG MARE considers the risk assessment mainly as a tool to establish a ranking in terms of sequence and frequency of planning its compliance audits. In fact, from the beginning of the programming period until end-2023, 75 compliance assignments for the EMFF 2014-2020 programming period were carried out (52 audits and 23 fact-finding missions), covering all Member States.

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. Since the beginning of the EMFF 2014-2020 programming period, DG MARE has carried out 68 thematic audits at the level of the managing authority.

During the reporting year, DG MARE carried out 26 audit assignments for the EMFF, of which 12 compliance audits and related fact-finding missions and 14 thematic audits.

Annual accounts 2021-2022 – Confirmation of error rates reported in 2022 AAR

In the 2022 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 2021-2022. In 2023, DG MARE carried out four fact-finding missions to review the work carried out by the audit authorities concerned for the preparation of their annual control reports.

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

In the course of the audit work, the error rates reported by the audit authorities in their annual control reports were verified and confirmed by DG MARE for five Member States. The remaining three residual total error rates, as confirmed by DG MARE, exceeded the materiality threshold.

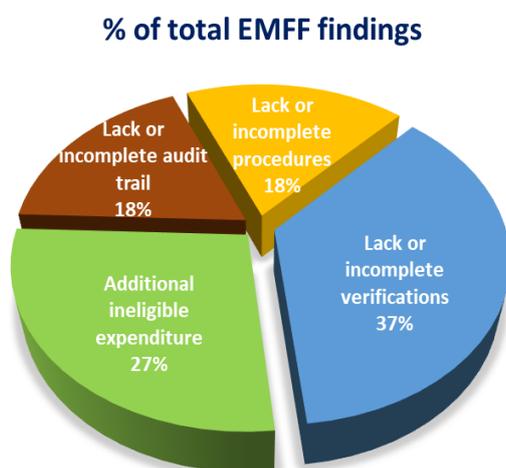
The additional errors found by DG MARE relate to ineligible expenditure due to the partial funding of the ineligible construction of new fishing vessels, the funding of processing investments for a non-SME beneficiary and the funding of ineligible contributions in kind. The related necessary financial corrections will need to be established and implemented by the

Member States concerned. They have been estimated by DG MARE and considered as future corrections for the purpose of the calculation of the overall risk at closure.

For all other Member States, the error rates were confirmed by DG MARE as reported by the national audit authorities.

The risk at payment for the accounting year 2021-2022 is 1.37%.

Typology of DG MARE findings (accounting year 2021-2022)

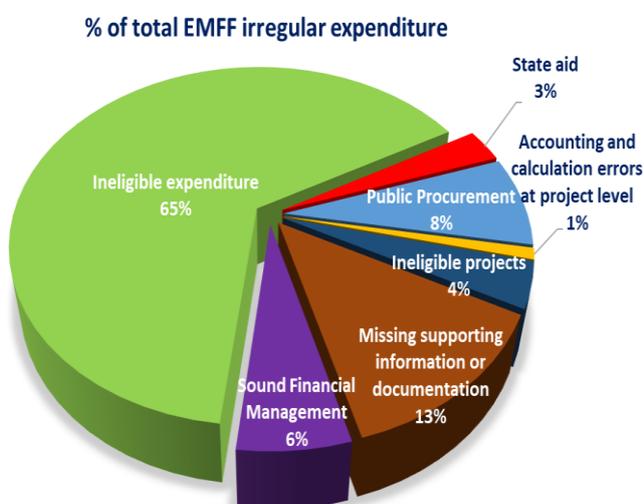


Findings made by DG MARE in relation to the methodology applied and the work carried out by the audit authorities mainly relate to the “lack of or incomplete verifications” (37%) and “additional ineligible expenditure” (27%).

Typology of Audit Authorities’ findings (accounting year 2021-2022)

The audit authorities have reported significant audit coverage through their audits of operations for the accounting year 2021-2022 by auditing 832 out of a total of 23,617 items in the population (payments claims/operations), representing 20% of the total declared expenditure of €1.4 billion (audit population).

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 2021-2022, 65% relates to “ineligible expenditure” and 13% to “missing supporting information or documentation”.

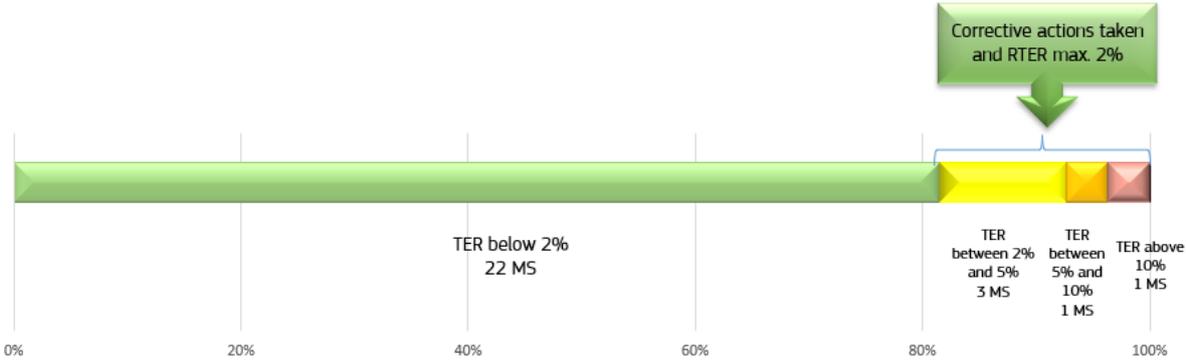
Annual accounts 2022-2023

During the accounting year from 1 July 2022 to 30 June 2023, expenditure was declared to the Commission by all 27 Member States.

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

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

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



All five Member States reporting a total error rate above the materiality threshold have taken the necessary corrective actions to reduce the residual error in the population to 2% or below.

One Member State (RO) has reported a total error rate exceeding 10% (21.9%), thus triggering a reservation according to Annex 5. The high error rate is mainly due to the cumulative effect of several errors identified by the national audit authority, which have been fully corrected in the accounts for the accounting year 2022-2023, thus bringing the residual total error rate down to 0%. However, the Member State has not yet finalised the additional work needed to identify all irregular expenditure and to apply the necessary financial corrections for the previous accounting years 2020-2021 and 2021-2022. Therefore, the reservation first issued in the AAR 2021 is maintained again in the AAR 2023 (non-quantified). DG MARE is thoroughly monitoring the progress made by the national authorities

to identify and to duly correct all irregularities in the operational programme, in close cooperation with the national audit authority.

Thematic audits

The single audit strategy also foresees thematic/targeted audits for programmes to cover horizontal areas. In this context, DG MARE carried out 14 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, as well as audit assignments covering specific horizontal risks such as the SME-status of beneficiaries and the durability of operations.

While for some of the 2023 audits the contradictory procedure is ongoing, the preliminary results of all audits are in general positive and have not led to material errors or critical findings. However, in two of these audits irregular expenditure was found, relating to ineligible investment purchased.

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

No net financial corrections were due in relation to the EMFF 2014-2020 programming periods. A **net financial correction** for the EFF 2007-2014 amounting to €0.02 million was implemented regarding one Member State by deduction at closure.

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

As per 31 December 2023, DG MARE had clear evidence to suggest a significant deficiency in the effective functioning of the management and control systems for two EMFF Operational Programmes (France, Romania), identified during audits carried out by the national audit authorities. This justifies the (partial) interruption of related payment deadlines in accordance with Article 83(1)(a) CPR.

For **France**, the national audit authority in August 2023 assessed the part of the management and control system in place in the region Hauts-de-France in category 3 "Works partially, substantial improvements are needed". In April 2024, the national audit authority confirmed that the necessary remedial and corrective measures have been taken by the regional authorities and that the related part of the management and control system is now assessed in category 2 "Works, but some improvement(s) are needed". No expenditure possibly affected by the related audit findings had been certified to DG MARE in the meantime and therefore, no interruption of payment deadlines was necessary.

For **Romania**, the essential key requirement 2 for support in the form of compensations due to the Covid-19 outbreak has remained in category 3 during the reporting year, following an

audit by the national audit authority in November 2022. No expenditure possibly affected by the related audit findings has in the meantime been certified to DG MARE. In July 2023, DG MARE sent a letter to the national managing authority reminding of the importance to apply the necessary financial corrections and to remedy the identified deficiencies to adequately protect the European Union budget.

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

- Following the letter of formal notice for infringement regarding shortcomings in **Croatia's** control system for Bluefin Tuna farms, a warning letter was sent to the Croatian authorities in accordance with Article 100 of the EMFF Regulation informing that non-compliance with CFP rules may lead to an interruption of a payment deadline or suspension of payments under the EMFF. Croatia replied to the warning letter by stating that they have fulfilled their obligations and have ensured compliance with the rules of the CFP. Following the assessment of the information provided by Croatia, the Commission adopted on 21 November 2023 a decision declaring Croatia non-compliant with CFP rules, which will be the basis for interrupting the payment deadlines related to control expenditure (no such expenditure declared until 31 December 2023).
- 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 2023, payment claims have been suspended for an amount of €33.3 million. The suspension of the payment deadline will only be lifted when Ireland has satisfactorily addressed the ex-ante conditionality. While Ireland has already presented some corrective actions, DG MARE is waiting for the implementation of additional steps of the related action plan, to allow for lifting the suspension. The assessment is ongoing.
- In July 2021, the Commission adopted decisions establishing non-compliance with CFP rules for infringement procedures that had been launched in October 2020 against **Belgium and the Netherlands**. In November 2022, the Commission adopted another decision establishing non-compliance with CFP rules for **France**. Based on these non-compliance decisions, the payment deadline for control expenditure declared by these Member States under the EMFF would have to be interrupted. However, in the period from the non-compliance decisions to the end of 2023, **Belgium, the Netherlands and France** did not submit any payment applications including control expenditure.
- Following the launch of additional infringement procedures in late 2021 against **France, Spain, Ireland, Belgium and the Netherlands** in relation to non-compliance with CFP rules on the landing obligation, warning letters were sent to the EMFF managing authorities in the course of 2021 about the possible interruption of EMFF funding on control. The replies from the Member States were received in 2022 in the context of the infringement procedure. The assessment is ongoing.

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

Financial corrections stemming from the national authorities' work, audits carried out by the Commission and the European 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 European Court of Auditors, to further analysis required following national management verifications or to the need to delimit systemic errors detected during audits of operations. Since they constitute a preliminary deduction from the amounts certified to the Commission until their legality and regularity is finally confirmed, they are considered a preventive correction in order to protect the Union budget. This is in particular the case for preliminary results from the work of the Court of Auditors. Due to the sampling methodology for the 'Natural Resources' Chapter, the operations selected for an audit usually relate to accounting years for which the accounts have not been submitted by the Member States concerned at the time of the audit. Therefore, the related expenditure can be excluded from the accounts by the Member States, pending the finalisation of the audit work and/or the related contradictory procedures, as applicable.

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

EMFF financial corrections reported by Member States for the accounting year 2022-2023 (withdrawals, recoveries and deductions)

Member State	EMFF withdrawals and recoveries		EMFF deductions from accounts		EMFF	
	EMFF expenditure	Out of which amounts corrected as results of <u>audits</u>	EMFF expenditure	Out of which amounts corrected as results of <u>audits</u>	EMFF expenditure	Out of which amounts corrected as results of <u>audits</u>
	(A1)	(A2)	(B1)	(B2)	(C1)=(A1)+(B1)	(C2)=(A2)+(B2)
	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>
AT	0	0	0	0	0	0
BE	0	0	1,699	0	1,699	0
BG	147	0	239,026	209,390	239,173	209,390
CY	419	0	912	779	1,331	779
CZ	0	0	21,848	20,146	21,848	20,146
DE	8,066	7,177	95,068	8,367	103,134	15,545
DK	1,575,277	3,920	0	0	1,575,277	3,920
EE	1,506,854	0	10,735	9,963	1,517,589	9,963
ES	516,358	0	1,550,583	137,024	2,066,940	137,024
FI	1,062	0	29,549	3,335	30,611	3,335
FR	17,014	0	2,699,102	40,239	2,716,116	40,239
GR	20,824	18,181	203,869	24,207	224,692	42,388
HR	117,739	0	260,189	269,926	377,928	269,926
HU	577,015	0	707,925	258,236	1,284,939	258,236
IE	0	0	1,742	0	1,742	0
IT	224,925	0	786,465	0	1,011,390	0
LT	28,363	0	0	0	28,363	0
LV	26,343	0	0	0	26,343	0
MT	0	0	0	0	0	0
NL	16,508	0	9,988,530	5,086	10,005,038	5,086
PL	12,846	0	1,108,404	86,834	1,121,250	86,834
PT	0	0	668,467	102,034	668,467	102,034
RO	931,480	7,852	2,687,405	1,396,299	3,618,885	1,404,151
SE	744,535	0	36,264	5	780,799	5
SI	0	0	0	0	0	0
SK	0	0	0	0	0	0
UK	69,392	46,292	2,257,210	98,601	2,326,602	144,893
Grand Total	6,395,166	83,422	23,354,991	2,670,471	29,750,157	2,753,893

The total EMFF expenditure (EU share) declared in the accounting year 2022-2023 is **€775.8 million**, of which **€29.8 million (3.8%)** were removed by the **programme authorities** (**preventive** measures: **€23.4 million**, **corrective** measures: **€6.4 million**). These corrections contribute to the protection of the EU budget as they result from:

- **audits of operations of the audit authorities (€2.8 million** of implemented, definitive financial corrections, **0.4%**);
- **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 (**€11.3 million, 1.5%**)⁽⁸²⁾;
- **financial corrections implemented at the request of the Commission** as a follow-up to its own audits (**€0.04 million, 0.005%**), **ECA** audits (**none**) and **OLAF** investigations (**€0.1 million, 0.02%**);
- **other verifications**, including those carried out by the managing or the certifying authorities (**€8.9 million** of definitive financial corrections, **1.2%**).

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 2023 through its audit activity and accepted by Member States. It should however be noted in this context that there is no direct correlation between the year of detection of an irregularity and the year of implementation of the related financial correction, since the latter heavily depends on the length of necessary follow-up procedures and the time of submission as well as the volume of payment claims, in which such deductions can be made.

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

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

Member State	EMFF withdrawals and recoveries		EMFF deductions from accounts		EMFF	
	EMFF expenditure	Out of which amounts corrected as results of <u>audits</u>	EMFF expenditure	Out of which amounts corrected as results of <u>audits</u>	EMFF expenditure	Out of which amounts corrected as results of <u>audits</u>
	(A1)	(A2)	(B1)	(B2)	(C1)=(A1)+(B1)	(C2)=(A2)+(B2)
	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>	<i>As per SFC2014</i>
AT	81,949	-	54,197	432,832	136,147	432,832
BE	17,098	321	2,193,642	2,100	2,210,740	2,422
BG	30,607	-	3,216,582	2,161,529	3,247,189	2,161,529
CY	8,738	-	516,411	52,023	525,149	52,023
CZ	556,136	-	602,210	534,051	1,158,346	534,051
DE	10,723	7,615	379,723	137,570	390,446	145,186
DK	2,841,964	485,059	4,162,224	162,843	7,004,188	647,902
EE	2,045,338	-	724,876	20,708	2,770,214	20,708
ES	1,211,521	-	6,771,277	3,237,415	7,982,798	3,237,415
FI	23,985	1,789	344,593	55,869	368,578	57,658
FR	313,994	-	36,552,993	3,956,396	36,866,987	3,956,396
GR	92,161	18,547	15,962,544	510,275	16,054,706	528,822
HR	179,141	14,443	12,514,663	2,798,083	12,693,804	2,812,526
HU	1,157,482	463,957	3,497,961	747,337	4,655,443	1,211,294
IE	2,084	-	67,675	75,616	69,759	75,616
IT	307,812	-	31,965,456	-	32,273,268	-
LT	66,185	-	10,804	-	76,990	-
LV	611,804	-	3,060	3,110	614,864	3,110
MT	-	-	47,858	7,906	47,858	7,906
NL	64,106	-	10,025,381	17,422	10,089,487	17,422
PL	142,432	-	30,798,235	459,845	30,940,667	459,845
PT	106,716	-	10,386,014	4,710,979	10,492,730	4,710,979
RO	1,145,696	9,462	6,602,442	2,058,512	7,748,138	2,067,975
SE	791,053	30,165	1,732,248	62,353	2,523,301	92,518
SI	-	-	135	-	135	-
SK	22,653	-	253,334	90,795	275,987	90,795
UK	2,259,980	589,668	5,911,355	2,061,524	8,171,334	2,651,192
Grand Total	14,091,357	1,621,027	185,297,895	24,357,095	199,389,252	25,978,121

The total EMFF expenditure (EU share) declared since the beginning of the programming period is **€4.5 billion**.

As regards the **cumulative multiannual preventive and corrective measures** by the **programme authorities, €199.4 million (4.4%)** were removed (**preventive measures: €185.3 million, corrective measures: €14.1 million**). These corrections contribute to the protection of the EU budget as they result from:

- **audits of operations of the audit authorities (€26 million** of implemented, definitive financial corrections, **0.6%**);
- **amounts previously declared during the accounting year** and temporarily excluded from the accounts in view of the further assessment of their legality and regularity in application of Article 137(2) CPR (**€92.8 million, 2.1%**)⁽⁸³⁾;
- **financial corrections implemented at the request of the Commission** as a follow-up to its own audits (**€12.9 million, 0.3%**), ECA audits (**€29.8 million, 0.7%**) and OLAF investigations (**€0.6 million, 0.01%**);
- **other verifications**, including those carried out by the managing or the certifying authorities (**€37.4 million** of definitive financial corrections, **0.8%**).

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

⁽⁸³⁾ 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.

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"

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

Table X - Estimated risk at payment and at closure

DG MARE	Payments made (2023;MEUR)	minus new prefinancing [plus retentions made] (in 2023;MEUR)	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2023;MEUR)	Relevant expenditure (for 2023;MEUR)	Detected error rate or equivalent estimates			Estimated risk at payment (2023;MEUR)			Adjusted Average Recoveries and Corrections (<i>adjusted ARC</i> ; %)			Estimated future corrections [and deductions] (for 2023;MEUR)			Estimated risk at Closure (2023;MEUR)		
(1)	(2)	(3)	(4)	(5)	(6)			(7)			(8)			(9)			(10)		
EMFAF	43.13	- 25.86	0.00	17.27	1.40%	-	1.40%	0.24	-	0.24	0.00%	-	0.00%	0.00	-	0.00	0.24	-	0.24
EMFF	901.48	- 24.84	- 27.03	849.61	1.37%	-	1.37%	11.68	-	11.68	0.38%	-	0.38%	3.25	-	3.25	8.43	-	8.43
EFF/FIFG	0.42	0.00	7.84	8.27	0.00%	-	0.00%	0.00	-	0.00	0.00%	-	0.00%	0.00	-	0.00	0.00	-	0.00
SFPAs	110.54	0.00	0.00	110.54	0.50%	-	0.50%	0.55	-	0.55	0.00%	-	0.00%	0.00	-	0.00	0.55	-	0.55
EFCA	30.10	- 30.10	28.61	28.61	0.00%	-	0.00%	0.00	-	0.00	0.00%	-	0.00%	0.00	-	0.00	0.00	-	0.00
Contribution agreements	4.29	- 4.23	0.24	0.30	0.50%	-	0.50%	0.00	-	0.00	0.00%	-	0.00%	0.00	-	0.00	0.00	-	0.00
Procurement, grants and other expenditure	28.74	- 8.02	18.46	39.17	0.50%	-	0.50%	0.20	-	0.20	0.12%	-	0.12%	0.05	-	0.05	0.15	-	0.15
DG total	1 118.69	- 93.04	28.12	1 053.77				12.67	-	12.67	0.31%	-	0.31%	3.29	-	3.29	9.38	-	9.38
					Overall risk at payment in %			1.20%	-	1.20%				Overall risk at closure in %			0.89%	-	0.89%
								(7) / (5)									(10) / (5)		

Notes to the table X

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

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

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

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

Retentions: 10% (EMFF) and 5% (EMFAF) 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 and EMFAF, 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, adds the retentions made, adds the pre-financing actually cleared, 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, "*residual error rates*" for the EMFAF. For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (i.e. SFPAs, contribution agreements and procurement, grants and other expenditure), the rate which should be used is 0.5% as a conservative estimate, unless the department has a more precise estimate based on evidence. Similarly the subsidies given by partner DGs to decentralised agencies as part of their establishment and core tasks are considered error-free types of expenditure and the rate which should be used is 0%.

(8) The adjusted average recovery and corrections percentage is based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. The AOD has adjusted this historic average based on the specificities of the underlying expenditure (average recoveries and corrections for contributions agreements is set at 0% since the vast majority of the payments are pre-financings; average recoveries and corrections for EFF/FIFG are set at 0% since no future financial corrections are expected on the relevant expenditure 2023; estimated future corrections for EMFF/EMFAF only apply where the RTER/RER is above 2%).

(9) For the EMFF, since the beginning of the programming period until 2022, an amount of €2.1 million has been reported as estimated future corrections (0.06% of relevant expenditure of that period). It should be noted in this context that 'estimated future corrections' reported in table X of DG MARE's AARs are the result of a calculation. Since the beginning of the programming period until 2022, the actual financial corrections (corresponding to quantifiable ineligible expenditure) implemented for the EMFF, to ensure that the residual total error rates are brought down to 2% or below, amount to EUR 0.8 million (0.03% of relevant expenditure). The difference is mainly due to the recalculation of an initially reported residual total error rate to below 2% for one Member State and an ongoing verification for that of another Member State. Due to the limited number of financial corrections for the EMFF related to residual total error rates exceeding 2%, which are generally implemented and reported by Member States in appendices 2 and 8 of the annual accounts, DG MARE duly follows up each correction on a case-by-case basis.

2. Reservations

A. All Departments: Reservation fiche

DG	MARE
Title of the reservation, including its scope	EMFF 2014-2020 Romanian operational programme The maintained reservation concerns the EMFF management and control system (2014-2020 programming period) in Romania, for which significant deficiencies have been identified during the last three accounting years and the necessary remedial actions, including the application of financial corrections, are still ongoing.
Domain	Shared Management -EMFF
Programme (or other relevant segment) in which the reservation is made and total (annual) amount of this programme	Budget line: 08 04 99 01 – Completion of the European Fisheries Fund (EFF) and of the European Maritime and Fisheries Fund (EMFF).
Reason for the reservation	Significant occurrence of errors in the underlying transactions (legality and regularity): The national audit authority, in its Annual Control Report (ACR) relating to the accounting year 2022-2023, reported a total error (TER) rate of 21.9%. This is due to the cumulative effect of the errors identified by the audit authority, which have been fully corrected in the accounts for the accounting year 2022-2023, thus bringing the residual total error rate down to 0%. However, the Member State has not yet finalised the additional work needed to identify all irregular expenditure and to apply the necessary financial corrections for the previous accounting years 2020-2021 and 2021-2022, due to the extent and nature of additional verifications required from the national authorities to follow up on and delimit previous national and DG MARE audit findings. Therefore, the reservation first issued in the AAR 2021 is maintained again in the AAR 2023 (non-quantified).
Materiality criterion/criteria	Total error rate above 10%
Quantification of the financial impact (amount at risk)	Non-quantified
Impact on the assurance	The weaknesses generally affect the legality and regularity of the relevant expenditure for the Operational Programme concerned. The Commission will take corrective measures (financial corrections) and safeguard measures (pre-financing, 10% retention, interruption), as necessary. Assurance is ensured through close monitoring of the remedial actions taken by the Member State and applying the corrective and safeguard measures such as payment interruptions and financial corrections, as appropriate.
Responsibility for the weakness	The expenditure concerned is under shared management, for which the Member State is primarily responsible for putting in place adequate management and control systems, while the Commission supervises the national authorities in this respect.

Responsibility for the corrective action

The corrective actions taken by the Member State comprise the re-verification of numerous operations potentially affected by irregularities, following national and DG MARE audits, and the subsequent application of the necessary financial corrections. The corrective actions taken by DG MARE comprise the monitoring of the national process described above, in close cooperation with the national audit authority. In the meantime, DG MARE will take safeguard measures such as the interruption of payment applications in accordance with Article 83 CPR, as applicable, should the Member State declare any expenditure possibly affected by identified irregularities.

B. Shared management: Operational Programmes under reservation and targeted actions

N°	Country code	Ref	Title	Type of Reservation	Reasons for Reservation	Financial impact (MEUR) in 2023	Structural weakness (Y/N)	Actions to be taken
EMFF – 1 Reservation - Quantification = EUR 0.00 million								
1	2014RO14MFOP001	N/A	Reservation concerning the EMFF management and control system (2014-2020 programming period) in Romania	Non-quantified	Significant occurrence of errors in the underlying transactions (legality and regularity)	0.00	Y	<p>To continue identifying and correcting irregular expenditure included in the accounts for the accounting years 2020-2021 and 2021-2022, and to improve the management and control system to prevent irregular expenditure in the future.</p> <p>In the meantime, DG MARE will take safeguard measures, such as monitoring the corrective actions taken by the Member State and the interruption of payment deadlines, in accordance with Article 83 CPR, as appropriate.</p>

C. Shared management: Reservations issued for Operational Programme in last year's annual activity report and lifted in 2023 (N/A)

N°	Country code	Ref	Title	Type of reservation	Reasons for Reservation	Financial impact in 2022 (in MEUR)	Reasons for lifting the reservation

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

A. Human resource management

<p>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.</p>		
<p>Indicator 1 (mandatory): Number and percentage of first female appointments to middle management positions in DG MARE Source of data: SEC(2020)146 and SEC(2023)200 - Measures to reach gender equality at all levels of management by the end of 2024</p>		
<p>Baseline (female representation in management) (2019)</p>	<p>Target (2024)⁽⁸⁴⁾</p>	<p>Latest known results (31/12/2023)</p>
<p>47% of MARE middle managers are women (9 women out of 19 managers)</p>	<p><u>First female appointments</u> targets 2023-2024 assigned by the Commission for MARE: – number: 1</p>	<p>Having met its revised target of 1 woman out of 2 first appointments in middle management in 2023 (50%), MARE has reached 55% of female representation at middle management level at the end of 2023.</p>
<p>Indicator 2 (mandatory): DG MARE staff engagement index Source of data: Commission staff survey [data provided by DG HR]</p>		
<p>Baseline (2019)</p>	<p>Target (2024)</p>	<p>Latest known results (31/12/2023)</p>
<ul style="list-style-type: none"> – 2018 Staff Survey: 78% (up 11 percentage points since 2016. Commission average is 67%). – 2018 Commission Staff Survey: DG MARE obtained the highest Staff Engagement score across the Commission, and the largest improvement since 2016. – July 2019: MARE Management adopted a new Staff Engagement Action Plan to address the main concerns expressed by staff in the 2018 Staff Survey. 	<p>80%</p>	<p>74%</p> <p>The results from the 2023 Staff Survey indicate that the staff engagement index in DG MARE went down from 78% in 2021, to 74% in 2023, compared to the EC average of 73%. At the same time, DG MARE reached a record high participation rate of 79% (compared to 68% Commission average, 48% for MARE in 2021).</p>

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

Main outputs in 2023:

Description	Indicator	Target	Latest known results (31/12/2023)
Enhanced careers of our staff	Colleagues invest 5 days per year in their personal development (trainings, coaching, job shadowing, etc)	At least 50% of MARE staff	On average, DG MARE colleagues invested 3 days in learning and development activities registered in EU Learn. The total average of all personal development activities including coaching, job shadowing, lunchtime conferences is likely to be higher but complete statistics are not available at this stage. So far 14.6% of DG MARE staff invested 5 days / year in learning and development activities registered in EU Learn.
Listen to staff's feedback	Satisfaction surveys launched regularly	1 in 2023	At the end of 2023, a corporate Staff Survey was carried out to which 79% of DG MARE staff responded. An equality survey was carried out in September 2023.
MARE contributes to gender balance at all management levels	1 woman out of 2 first appointments in middle management	2023-2024 target: 1 female first appointment in middle management	Having met its revised target of 1 woman out of 2 first appointments in middle management in 2023, MARE has reached 55% of female representation at middle management level at the end of 2023.

B. Sound financial management

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

Indicator 1 (mandatory): Estimated risk at closure

Source of data: Annual Activity Report

Baseline (2019)	Target (2024)	Latest known results (AAR 2023)
< 2% of relevant expenditure	< 2% of relevant expenditure	Error rate EMFF: 0.99% (2022: 1.11%)

Indicator 2 (mandatory): Cost-effectiveness of control		
Source of data: Annual Activity Report		
Baseline (2019)	Target (2024)	Latest known results (AAR 2023)
Overall cost of controls as percentage of payments made = 1.2%	Overall cost of controls as percentage of payments made ≤ 5%	Overall: 1% (2022: 1%) Shared management: 0.7% (2022: 0.8%) SFPA's: 2% (2022: 1.3%)

Main outputs in 2023:			
Description	Indicator	Target	Latest known results (AAR 2023)
Effective controls: Legal and regular transactions	Risk at payment	remains < 2 % of relevant expenditure	AAR 2023: 1.20% (2022: 1.09%)
	Estimated risk at closure	remains < 2 % of relevant expenditure	AAR 2023: 0.89% (2022: 0.88%)
Efficient controls	Budget execution	remains 100% of payment appropriations	AAR 2023 (Annex 3): 100%
	Timely payments	remains 97% of payments (in value) made on time	AAR 2023 (Annex 4): 99%
Economy of controls	Overall estimated cost of controls	remains < 5% of funds managed	AAR 2023: 1.0%

C. Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission Anti-Fraud Strategy (CAFS)⁽⁸⁵⁾ aimed at the prevention, detection and correction⁽⁸⁶⁾ of fraud.

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

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

Baseline (2020)	Target (2024)	Latest known results (31/12/2023)
Joint Anti-Fraud Strategy of DGs REGIO, EMPL and MARE, updated and adopted on 20/12/2019.	100% of action points implemented in time.	Implementation is ongoing on a continuous basis with DG REGIO coordinating.

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

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

Main outputs in 2023:

Description	Indicator	Target	Latest known results (31/12/2023)
Raising awareness regarding OLAF-related procedures and update of the anti-fraud training offer to ensure that Commission staff remains vigilant to fraud	Information sessions organised about OLAF-related procedures	At least 1 information session in 2023	Webinar on the CPR rules concerning conflict of interest (08/06/2023, 15 DG MARE participants)
Support to Member States in their anti-fraud efforts	Continuous support, as applicable	Discuss fraud related matters with Member States during the annual control meetings and/or other suitable occasions	27 Annual Control Meetings between national audit authorities and COM representatives with standard agenda point "Anti-Fraud" (OLAF presentation on reporting of irregularities and suspected fraud)
Regular meetings with counterparts from OLAF policy and investigative units	Number of meetings per year	At least 4 meetings in 2023	8 meetings with OLAF in 2023 (16/02, 30/03, 19/04, 03/05, 04/05, 04/10, 11/12, 13/12)

D. Digital transformation and information 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

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

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

Baseline (2018)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2023)
Ocean Storage: 0% FLUX-FMC: 0% EUMOFA: 55%	Ocean Storage: 67% FLUX-FMC: 61% EUMOFA: 85%	Ocean Storage: 94% FLUX-FMC: 94% EUMOFA: 95%	Ocean Storage: 67% FLUX-FMC: 72% EUMOFA: 85%

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

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

Source of data: DG MARE

Baseline (N/A)	Interim Milestone (2022)	Target (2024)	Latest known results (31/12/2023)
25%	50%	80%	60%

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

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

Source of data: DG MARE

Baseline (2018)	Interim Milestone (2021)	Target (2024)	Latest known results (31/12/2023)
20%	60%	100% of staff	85% of staff

Main outputs in 2023:

Description	Indicator	Target	Latest known results (31/12/2023)
Implementation of the corporate principles for data governance for DG MARE’s key data assets	Percentage of implementation of the corporate principles for data governance for DG MARE’s key data assets	60%	60%
Initiatives supporting business transformation	Number of initiatives launched supporting business digital transformation	4: <ul style="list-style-type: none"> • Effort Catch Reporting • Migration of one business system to cloud • EU Aquaculture Assistance Mechanism website • Data Collection Framework 	<ul style="list-style-type: none"> • Effort Catch Reporting system delivered • Migration of VMS system to cloud started in October • EU Aquaculture Assistance Mechanism website delivered • Data Collection Framework almost completed
A more secure, green and resilient infrastructure.	% of systems with an IT Security Plan	90%	93%
Enhancing digital culture by promoting cybersecurity and IT specific trainings	% of target group (system owners/ business managers and IT experts) having followed cybersecurity or specific IT training.	60%	73%

Description	Indicator	Target	Latest known results (31/12/2023)
<p>List of key actions on information management and data protection:</p> <ul style="list-style-type: none"> • Keeping updated records and specific privacy statements for each processing operation of personal data • Documenting and proper handling of data subject requests • Awareness raising on the rules and principles of personal data protection 	<ul style="list-style-type: none"> • Informing data subjects in line with Article 15 and 16 of Regulation (EU) 2018/1725 when personal data is collected or further processed • Guidance available for MARE staff • Events organised, trainings and individual guidance provided by the Data Protection Coordinator 	<ul style="list-style-type: none"> • Full compliance with Regulation (EU) 2018/1725 every time personal data are processed • Controllers and DG MARE staff fully informed about rules on the protection of personal data 	<ul style="list-style-type: none"> • MARE processing operations have been reviewed, additional records have been established where necessary, review of current records is ongoing. • General training possibilities promoted, and Data protection training provided by DPC for DG MARE newcomers. • Individual guidance provided for units on multiple requests, including 12 privacy statements.

E. Sound environmental management

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

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

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

Baseline (2018)	Target (2024)	Latest known results (31/12/2023)
2.9 tonnes per person	1.9 tonnes per person (equivalent to a 34% reduction)	Total emissions in 2023: 709.26306 tonnes. In 2019 (baseline year): 1,286.44804 tonnes. Corresponds to a reduction of 45% since 2019. Data no longer reported in tonnes per person, but in total emissions from missions in the year.

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

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

Baseline (2019)	Target (2024)	Latest known results (31/12/2023)
41.4 days	27.3 days (equivalent to a 34% reduction)	No data available for 2023. Most recent data from 2022 shows 19.97 days (equivalent to a 51% reduction)

Indicator: Amount of PMD (plastic and metal) waste we produce in J-99 (kg per person)		
Source of data: OIB		
Baseline (2018)	Target (2024)	Latest known results (31/12/2023)
1.9 kg per person	1.3 kg per person (equivalent to a 34% reduction)	No data available. OIB declared that 2023 data will be available mid-2024.
Indicator: Paper sheets used in J-99 (per person)		
Source of data: OIB		
Baseline (2018)	Target (2024)	Latest known results (31/12/2023)
8,838	5,825 (equivalent to a 34% reduction)	No data available. OIB declared that 2023 data will be available mid-2024.
Indicator: Unsorted waste per person in J-99 (kg per person)		
Source of data: OIB		
Baseline (2018)	Target (2024)	Latest known results (31/12/2023)
129 kg	85.1 kg (equivalent to a 34% reduction)	No data available. OIB declared that 2023 data will be available mid-2024.
Indicator: Consumption of electricity and gas in J-99 (kWh per person)		
Source of data: OIB		
Baseline (2018)	Target (2024)	Latest known results (31/12/2023)
3,628 kWh per person	2,394.5 kWh per person (equivalent to a 34% reduction)	No data available. OIB declared that 2023 data will be available mid-2024.
Indicator: % of MARE conferences for which we offset emissions		
Source of data: OIB		
Baseline (2019)	Target (2024)	Latest known results (31/12/2023)
0%	100%	No data available. OIB declared that 2023 data will be available mid-2024.

Main outputs in 2023:

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

Description	Indicator	Target (2019 as baseline, as appropriate)	Latest known results (31/12/2023)
Priority action to support the Greening the Commission Communication and action plan			
Participation in corporate energy saving actions, by closing down DG's buildings during the Christmas and New Year's holiday period, and through optimisation of the temperature in its building.	Number of DG/service's buildings participating in: <ul style="list-style-type: none"> • end of year energy saving action • summer energy saving action • optimisation of comfort hours and/or comfort temperature 	DG MARE's main building (J99) will participate in: <ul style="list-style-type: none"> • the end of year energy saving action • the optimisation of comfort hours and/or comfort temperature 	MARE buildings J-99 and J-79 were closed over the summer period from 7 to 18 August and over the end of year holidays from 23 December to 7 January 2024. Comfort temperature and hours aligned with the corporate ones.
Other recommended actions			
<ul style="list-style-type: none"> • Staff awareness actions to reduce energy use in the framework of EMAS corporate campaigns and/or awareness actions about DG/service's total energy consumption in collaboration with OIB/OIL⁽⁸⁸⁾ where appropriate. • Staff awareness actions to reduce water use (for example ensuring that staff use the technical services hotline⁽⁸⁹⁾ to report leaks) in the framework of EMAS corporate campaigns and/or awareness raising actions about DG/service's water consumption in collaboration with OIB/OIL where appropriate. 	Number of actions related to <ul style="list-style-type: none"> • Energy consumption • Water consumption 	One action related to <ul style="list-style-type: none"> • Energy consumption 	Promotion on local intranet of EMAS related campaigns and of online EMAS trainings
	Number or % of staff informed/participated related to <ul style="list-style-type: none"> • Energy consumption • Water consumption • Paperless working methods 	100 % of staff informed related to <ul style="list-style-type: none"> • Energy consumption 	100% staff informed about the summer and end of year energy saving action.
Priority action to support the Greening the Commission Communication and action plan			
	<ul style="list-style-type: none"> • Energy consumption per DG/service building (MWh/person per year) 	<ul style="list-style-type: none"> • Reduce energy consumption (28%)⁽⁹⁰⁾ 	Data for 2023 is not yet available. OIB declares that the 2023 data will be available mid-2024.

⁽⁸⁸⁾ See OIB – Environmental Building Performances for Brussels and OIL- Environmental Building Profiles for Luxembourg.

⁽⁸⁹⁾ For example, for Brussels: Email: OIB-55555@ec.europa.eu and Tel: 55555 and for Luxembourg: Email: OIL-DISPATCHING-CENTRAL@ec.europa.eu and Tel: 32220.

⁽⁹⁰⁾ Overall reduction of energy consumption for DG/service (all buildings) from 2019 to 2023 (%).

II. Reducing CO2, equivalent CO2 and other atmospheric emissions

Description	Indicator	Target (2019 as baseline)	Latest known results (31/12/2023)
Priority action to support the Greening the Commission Communication and action plan			
Analysis of DG/service's missions trends / patterns (based on corporate EC-staff's and experts' professional trips (missions ⁽⁹¹⁾), optimise and gradually reduce CO2 emissions (e.g. by reducing the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/ virtual events as an alternative).	Signed the EC DG/service Travel Pledge	Yes	
	CO2 (t) emissions from DG's missions	Reduce by 28%	Total emissions in 2023: 709.26306 tonnes. In 2019 (baseline year): 1,286.44804 tonnes. Corresponds to a reduction of 45% since 2019. Data no longer reported in tonnes per person, but in total emissions from missions in the year.
	CO2 (t) emissions from DG's expert meetings	Reduce by 28%	Data not available. An adequate reporting tool would need to be provided at corporate level.
Other recommended actions			
Staff awareness actions on reducing GHG emissions (such as actions on sustainable commuting during EU Mobility week and VeloWalk corporate events) and/or raise staff awareness on sustainable commuting in collaboration with OIB or OIL (e.g. availability of bike parking facilities, lockers and showers, promote the reduction of parking spaces' use amongst staff).	Number or % of staff informed about Velomai	100 % of staff informed	100% staff informed by email of Director General (26/04/2023) and on MARE Intranet; 4/05/2023: kick-off of Velomai under the lead of DDG; 12/06/2023: closing of Velomai in the presence of DDG. April 2023: DG MARE won the 1st Prize at the 4th edition of the EMAS Corporate Sustainable Events and Conferences Competition in the category Best hybrid event (external smaller events). The prize was awarded for the organisation of the 2nd Pan-European Cruise Dialogue held on 1 March 2022 in Brussels In 2023 the parking spaces in J-99 were reduced from 133 to 60 (in line with CoBrACE - =Code Bruxellois de l'air, du climat et de la maîtrise de l'énergie)

⁽⁹¹⁾ Data provided by PMO/MiPs.

Description	Indicator	Target (2019 as baseline)	Latest known results (31/12/2023)
Staff awareness actions on digital pollution and gradual change of behaviours avoiding heavy emails, encouraging the use of ICT platforms, avoiding unnecessary storage of data.	Number of events organised	1 event organised	2 sessions organised on the Migration to Sharepoint online (SPO) and MARE experience presented to other DGs Promotion of Teams and M365: 20 meetings of the Teams Champions group sharing experiences and best practices 1 horizontal MARE unit received a dedicated training and coaching on personal effectiveness, which among others deals with management of emails.

III. Reducing and management of waste

Description	Indicator	Target (2019 as baseline)	Latest known results (31/12/2023)
Other recommended actions			
Staff awareness actions about waste reduction and sorting in the framework of EMAS corporate campaigns and/or staff awareness actions about DG/service's waste generation in collaboration with OIB/OIL where appropriate (for example, promote and label the waste sorting schemes in place).	% reduction in waste generated in J99	Reduce waste generation (28%)	Data for 2023 is not yet available. OIB declares that the 2023 data will be available mid-2024.

IV. Promoting green public procurement (GPP)

Description	Indicator	Target (2019 as baseline)	Latest known results (31/12/2023)
Priority action to support the Greening the Commission Communication and action plan			
Gradual introduction of GPP criteria in contracts and starting to monitor the process.	Number of actions to promote contracts with "green" provisions	1 action to promote green public procurement	1 action done

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

Under the EMFAF Regulation 2021/1139 of 7 July 2021, actions covered by the EMFAF work programmes can be implemented in the framework of both direct and indirect management (EMFAF Art. 4(3)). Contribution agreements with International organisations and their agencies were signed in 2023 covering the following type of activities:

EMFAF Priority 1: Fostering sustainable fisheries and the restoration and conservation of aquatic biological resources

- The EMFAF shall support the implementation of the CFP through 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

- Promotion of an integrated governance and management of the maritime policy, including through maritime spatial planning, sea basin strategies and maritime regional cooperation (Art 51(b) 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)
- Voluntary cooperation with, and coordination among, international fora, organisations, bodies and institutions in the context of the United Nations Convention on the Law of the Sea, the '2030 Agenda' and other relevant international agreements, arrangements and partnerships (Art 54(b) of the EMFAF Regulation)
- The implementation of relevant international agreements, arrangements and instruments that aim to promote better ocean governance, as well as the development of actions, measures, tools and knowledge that enable safe, secure, clean and sustainably managed seas and oceans (Art 54(d) of the EMFAF Regulation)
- The implementation of relevant international agreements, measures and tools to prevent, deter and eliminate IUU fishing (Art 54(e) 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 (complementary) pillar assessment by the Commission services or are currently undergoing a (complementary) pillar assessment

but are in the meantime subject to ad-hoc supervisory measures agreed upon with DG BUDG and the Legal Service, 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 2023 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 (€ 9.810.887) delegated to the FAO to support:</p> <ul style="list-style-type: none"> - the General Fisheries Commission for the Mediterranean (GFCM) to help reinforce the reform of fisheries governance in the Mediterranean and implementing the new GFCM Strategy in the coming years. It will also fund the regional programmes under the GFCM, aiming at improving capacity and cooperation in the scientific field in the fisheries area.: € 8.000.000 (24 months); - the follow-up action to the 35th FAO Committee on Fisheries via the implementation of the Code of Conduct for Responsible Fisheries (CCRF) and related instruments and tools for sustainable fisheries €1.500.000 (12 months); - the Western Central Atlantic Fishery Commission (WECAFC of the FAO) in enhancing data collection and monitoring for sustainable spiny lobster fisheries and concurrently develop practical approaches to characterize IUU with focus on small-scale fisheries in the WECAFC region : €250.887 (24 months); - the activities for gathering and providing data, information and market analysis to interested stakeholders of the fishery and aquaculture trade related sectors via the Globefish project: €60.000 (24 months).
Annual budgetary amount entrusted	€ 9.810.887
Justification of the recourse to indirect management	<ul style="list-style-type: none"> - REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004; - COMMISSION IMPLEMENTING DECISION of 26.1.2022 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2022 and 2023, and amended by COMMISSION IMPLEMENTING DECISION C(2023)848 of 8.2.2023 - Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.
Justification of the selection of the bodies	<ul style="list-style-type: none"> - Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC; - Council Decision of 25 November 1991 on the accession of the European Community to the Food and Agriculture Organisation of the United Nations (FAO); - Financial and Administrative Framework Agreement between the European Union, represented by the European Commission and the United Nations ("FAFA"), signed on 29 April 2003 and on 26 February 2014 and revised on 31 December 2018.

Summary description of the implementing tasks entrusted	<p>Voluntary Contributions to the FAO to support, <i>inter alia</i>, the General Fisheries Commission for the Mediterranean, the Sixth PSMA Global Capacity Development Programme Support Project, the development of practical approaches to characterise IUU in the WECAFC region and the provision of up-to-date trade and market on fish and fishery products.</p> <p>The overall objective of the contribution to the GFCM is to herald a more structural and steady intervention, to underpin the implementation of the recently adopted 2030 Strategy towards the Sustainability of Mediterranean and Black Sea Fisheries and aquaculture adopted by the GFCM.</p>
	Division for Ocean Affairs and the Law of the Sea of the 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>EU contribution (€1.415.810) delegated to DOALOS to support:</p> <ul style="list-style-type: none"> - the promotion of a better understanding of the Agreement under the United Nations Convention on the Law of the Sea (UNCLOS) on the conservation and sustainable use of marine biological diversity of areas beyond national jurisdiction (BBNJ Agreement), including the strengthening of capacities of developing States towards becoming parties to the Agreement and implementing it: €1.365.810 (24 months); - the Voluntary Trust Fund to enable the attendance of the members of the Commission on the Limits of the Continental Shelf from developing countries in its meetings by defraying the cost of their participation: €50.000 (12 months).
Annual budgetary amount entrusted	€1.415.810
Justification of the recourse to indirect management	<ul style="list-style-type: none"> - REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004; - COMMISSION IMPLEMENTING DECISION of 26.1.2022 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2022 and 2023 as amended by COMMISSION IMPLEMENTING DECISION C(2023)848 of 8.2.2023; - Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.
Justification of the selection of the bodies	<ul style="list-style-type: none"> - Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC; - 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; - The High Seas Treaty, also known as the agreement on Biodiversity Beyond National Jurisdiction or 'BBNJ' signed in New York on 20 September 2023.
Summary description of the implementing tasks entrusted	<p>Promoting a better understanding of the BBNJ Agreement among developing States in Africa, Latin America and the Caribbean and enhancing their capacities to identify or support actions towards becoming parties to the Agreement and implementing it, including through the following activities: various regional workshops for parliamentarians in Africa, Latin America, and the Caribbean, including Caribbean small island developing States as well as a publication of case studies to facilitate the sharing of experiences of States, including lessons learned, in becoming parties to the BBNJ Agreement.</p>

	The Intergovernmental Oceanographic Commission of the United Nations' Educational Scientific and Cultural Organisation (IOC/UNESCO)
Programme(s) concerned and duration of the delegation	European Maritime, Fisheries and Aquaculture Fund (2021-2027) Support to the global implementation of international marine/maritime spatial planning guidelines Programme (MSPglobal 2.0) of IOC/UNESCO which will contribute to the target 14.2 of the SDG14, i.e., sustainably manage and protect marine and coastal ecosystems, particularly through Marine Spatial Planning. At the global level, the expected result is a larger and strengthened pool of practitioners and stakeholders ready to support MSP (18 months).
Annual budgetary amount entrusted	€ 1.000.000
Justification of the recourse to indirect management	<ul style="list-style-type: none"> - REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004; - COMMISSION IMPLEMENTING DECISION of 26.1.2022 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2022 and 2023, and amended by COMMISSION IMPLEMENTING DECISION C(2023)848 of 8.2.2023; - Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.
Justification of the selection of the bodies	<ul style="list-style-type: none"> - Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC; - 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; - Joint communication to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: International Ocean governance: an agenda for the future of our oceans (JOIN/2016/049 final).
Summary description of the implementing tasks entrusted	Tools complementary to the MSPglobal Guide will be co-developed together with experts working on specific topics, such as data, climate change and ecosystem restoration. Besides, new capacity development and awareness opportunities will be created through a multilingual online training, the 6 th edition of the MSP forum and communication activities. Through national and regional activities, the project will provide support towards institutionally strengthened MSP processes.
	The International Criminal Police Organisation (INTERPOL)
Programme(s) concerned and duration of the delegation	European Maritime, Fisheries and Aquaculture Fund (2021-2027) EU contribution, via Interpol's Environmental Security Programme, to support the fight against IUU fishing, is a key element of Union's International Ocean Governance agenda as well as of the Union Biodiversity Strategy. The Commission applies a 'zero-tolerance' approach towards IUU fishing, which is a priority under the European Green Deal. When engaging in IUU fishing, in particular international cases of IUU fishing involving several countries across the globe, operators may commit criminal offences. The Union will continue to support INTERPOL to assist member countries with a view to addressing IUU fishing and crimes connected to the fisheries sector (12 months).

Annual budgetary amount entrusted	€375.000
Justification of the recourse to indirect management	<ul style="list-style-type: none"> - REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004; - COMMISSION IMPLEMENTING DECISION of 8.2.2023 amending Commission Implementing Decision C(2022)371 of 26.01.2022 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2022 and 2023; - Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.
Justification of the selection of the bodies	<ul style="list-style-type: none"> - Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC; - Joint communication to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: International Ocean governance: an agenda for the future of our oceans (JOIN/2016/049 final).
Summary description of the implementing tasks entrusted	Project Alios Phase II will build upon the outcomes of the first Project Phase conducted in 2022 with the objective of strengthening INTERPOL member countries' ability to address fisheries and related incidents. The Phase II will aim at enhancing INTERPOL member countries' capacities to identify, report and investigate illegal activities taking place in the Fisheries sector.
	United Nations Environment Programme (UNEP)
Programme(s) concerned and duration of the delegation	European Maritime, Fisheries and Aquaculture Fund (2021-2027) Financial contribution to support the implementation of the action: Memorandum of Understanding for the Conservation of migratory sharks (Sharks MoU) -MoU compendium of sharks' status and legal protection on an international level (22 months).
Annual budgetary amount entrusted	€50.000
Justification of the recourse to indirect management	<ul style="list-style-type: none"> - REGULATION (EU) 2021/1139 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 7 July 2021 establishing the European Maritime, Fisheries and Aquaculture Fund and amending Regulation (EU) 2017/1004; - COMMISSION IMPLEMENTING DECISION of 8.2.2023 amending Commission Implementing Decision C(2022)371 of 26.01.2022 on the financing of the European Maritime, Fisheries and Aquaculture Fund and the adoption of the work programme for 2022 and 2023; - Pursuant to Article 62(1)(c) of the Financial Regulation indirect management is to be used for the implementation of the work programme.
Justification of the selection of the bodies	<ul style="list-style-type: none"> - Regulation 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC; - 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;

	<ul style="list-style-type: none"> - Council Decision 82/461/EEC of 24 June 1982 on the conclusion of the Convention on the conservation of migratory species of wild animals (OJ L210, 19.7.1982, p.10) / Council Conclusions 12025/11 Memoranda of Understanding on the Conservation of Migratory Sharks and Birds of Prey under the Convention on the Conservation of Migratory Species of Wild Animals.
<p>Summary description of the implementing tasks entrusted</p>	<p>The goal of the project is to raise awareness and inform Signatories of the Sharks MOU and other decision makers by establishing an online database (Global Compendium) providing information on measures approved by Regional Management Fisheries Organization, national fisheries legislation, conservation status, national legislation, stock status and a calendar with all relevant shark meetings taking place annually.</p>

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

ANNEX 13: Decentralised agencies

Name of the entity	Role of the DG	Policy area concerned	Amount paid in 2023 in €			
			Contribution to			Contribution agreement
			Operating (admin) budget	Operational budget	Total in €	
European Fisheries Control Agency	DG: "de tutelle"	Maritime Affairs and Fisheries – Control and Enforcement of the Common Fisheries Policy	30,097,954.01	0.00	30,097,954.01	0.00
		Total	30,097,954.01	0.00	30,097,954.01	0.00