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**COMMISSION STAFF WORKING DOCUMENT**

**Stock-taking on the Action Plan for the Development of the Article 318 Evaluation  
Report**

*Accompanying the document*

**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND  
THE COUNCIL**

**on the evaluation of the Union's finances based on the results achieved**

{ COM(2015) 313 final }  
{ SWD(2015) 124 final }

## Stock-taking on the Action Plan for the Development of the Article 318 Evaluation Report

The Article 318 Evaluation Report for the financial year 2012 included an Action Plan for the further development of the Report<sup>1</sup> thereby following up on a request from the European Court of Auditors. A first stock-taking of progress made was provided in last year's edition of the Report<sup>2</sup>.

This Staff Working Document provides a final stock-taking on the Action Plan, showing the additional progress made in improving performance reporting in 2014. A majority of actions have now been completed. As certain actions are of a more qualitative nature and as improved budgetary performance is an overarching goal of the Juncker Commission, efforts will continue to enhance the performance of the budget. These further efforts will be followed-up through the Commission's mainstream strategic planning and programming cycle. Reporting on progress will be done in the future editions of the Article 318 Report as well as in the Commission's Synthesis Report on Management achievements.

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<sup>1</sup> SWD (2013) 229 final

<sup>2</sup> SWD (2014) 201 final

<i>Action</i>	<i>Stock-taking</i>  <i>April 2015</i>
<p>Timing: June 2013 and onwards</p> <p>Integration of Performance information from the SPP Cycle (Programme Statements, Management Plans /Annual Activity Report / Synthesis Report) in the Art 318 Evaluation Report</p>	<p>Achieved: As reported in SWD (2014) 201 final of 26 June 2014, performance information from the SPP Cycle has been integrated in the Art 318 Evaluation Report.</p>
<p>Streamline the preparation of the evaluation report with the existing Strategic Planning Programming-process. Include progress and performance indicators, milestones and targets defined in the Management Plans and reported in the AARs, as well as evaluations in the Report.</p>	<p>Achieved last year: See SWD (2014) 201 final of 26 June 2014.</p>
<p>Include elements of progress and performance management in the Management Plans for 2014: setting objectives, performance indicators and associated targets per programme, evaluations planned.</p>	<p>Achieved last year: See SWD (2014) 201 final of 26 June 2014.</p>
<p>Deepen reporting in the Annual Activity Reports on how the financial and human resources have been used to achieve the policy objectives set by the College, and on progress and how these policies have</p>	<p><b>Further progress made:</b> Following the progress indicated in SWD (2014) 201 final, reporting on performance has been further developed in the 2014 AARs. The following improvements have been made in this regard:</p> <ul style="list-style-type: none"> <li>- the executive summary included a story of how DGs policies</li> </ul>

<p>generated EU added value.</p>	<p>and programmes contributed to policy objectives set, including Europe 2020 objectives and which results have been achieved;</p> <ul style="list-style-type: none"> <li>- the performance tables in the AARs contain quantitative information on the progress of indicators are complemented with a narrative taking into account available qualitative feedback from various sources (evaluations, progress reports, studies etc.) and indicating external factors that have influenced performance;</li> <li>- Account has been given of the multi-annual dimension of performance reporting: Early feedback in implementing new MFF 2014-2020 is complemented with performance feedback on the previous MFF programmes;</li> <li>- Examples show EU added value and efficiency/ economy in managing programmes.</li> </ul> <p>In the light of overarching goal of the Juncker Commission linked to the improvement of performance, further efforts will be made to deepen performance reporting in the AARs.</p>
<p>Strengthen the peer-review process on the Annual Activity Reports, including increased focus on the performance information included in these reports.</p>	<p><b>Further progress made:</b> Further to the progress reported in SWD (2014) 201 final, the peer reviews on the AARs 2014 increased their focus on performance. DGs presented progress on key performance indicators and gave examples of achieved EU added-value of spending programmes. Subsequent discussions between peers took place on the quality of performance reporting and possible improvements.</p> <p>In the light of overarching goal of the new Commission linked to the improvement of its performance systems, further efforts will be made to continue enhancing the performance focus of the peer-review process, notably through improving the scope and range of the indicators used to report on performance.</p>
<p>Improve consistency between Evaluation report and Annual Activity Reports.</p>	<p><b>Achieved last year:</b> See SWD (2014) 201 final of 26 June 2014.</p>
<p>Use more progress and performance information in the Evaluation report. Include the results of, and actions taken</p>	<p><b>Further progress made:</b> Further to the progress reported in SWD (2014) 201 final and based on the AARs 2014, the Evaluation Report has continued including progress and performance information including the results of performance</p>

<p>following, performance audits carried out by internal and external auditors.</p>	<p>audits.</p> <p>Benefitting from the deepened performance reporting in the AARs, future editions of the Article 318 Report will continue to use this information.</p>
<p>Provide a clear indication in the Evaluation report whether the work is progressing to schedule including assessments of the importance and extent of problems encountered and any remedial action required.</p>	<p><b>Further progress made:</b> Further to the progress reported in SWD (2014) 201 final and based on the AARs 2014, the Evaluation Report on 2014 gives account of the results and impacts of the programmes and on the operational aspects of the programme's performance. This includes clear indications whether programmes are progressing as planned together with references to corrective actions taken by the Commission where problems have been encountered or where programmes have experienced delays.</p> <p>Future editions of the Article 318 Report will continue to provide such annual indications on progress.</p>
<p>Adopt the Evaluation Report in parallel with the Synthesis Report.</p>	<p><b>Achieved last year:</b> See SWD (2014) 201 final of 26 June 2014.</p> <p>As requested by the European Parliament in its 2012 Discharge Decision, the Article 318 Report will be adopted by 30 June each year.</p>
<p><i>Timing To June 2014</i></p> <p>New Art 318 Evaluation Report based on the new performance framework of the next MFF</p>	<p><b>Achieved:</b> As indicated in SWD (2014) 201 final, the last year's Evaluation Report summarised the new performance frameworks for the 2014 - 2020 MFF and the accompanying SWD (2014) 200 final gave a complete overview of the monitoring, reporting and evaluation framework of all MFF programmes. This included the timing of performance feedback.</p> <p>The 2014 Evaluation Report and future editions will be based on the 2014-2020 MFF performance frameworks. DGs will report upon their progress and achievements in their AARs. In addition the Evaluation report will continue to report on impacts and results of the 2007-2013 MFF-programmes.</p>
<p>Develop new structure based on performance objectives for the new generation of programmes under the next MFF</p>	<p><b>Achieved:</b> The 2014 Evaluation Report is structured around the main 2014-2020 MFF headings and provides an overview of results achieved with Union's finances based on the performance objectives of the new programmes. Given that these objectives are linked to the Europe 2020 priorities of</p>

smart, sustainable and inclusive growth, the report also provides a summary account of progress made towards achieving the Europe 2020 targets.

Follow up on discussions with Member States on the further development of the programmes under shared management and in particular on the concrete performance indicators (output, result, impact, and targets), reporting and monitoring arrangements, corrective measures; and evaluation plans.

**Progress on track:** Following the adoption of the legal acts for the 2014-2020 period in December 2013, the Commission has engaged in discussions with Member States on the development of their Partnership Agreements (laying down the strategic investment priorities of Member States) and Operational Programmes (translating these priorities into investments). By the end of 2014 all PAs were adopted by the Commission. As regards the OPs, the situation is the following:

- for the Cohesion Policy (ERDF, CF, ESF), 241 OPs out of 311 were adopted by April 2015. A further 24 European Territorial Cooperation programmes supported by ERDF were also adopted;

- for Rural Development by the end of May 2015 a total of 51 RDPs out of 118 programmes are foreseen to be adopted by the Commission with the rest of the programmes to be approved in the course of 2015;

- for the EMFF, by April 2015 5 operational programmes out of 27 programmes were approved by the Commission.

- for the HOME Funds (the Asylum, Migration and Integration Fund and the Internal Security Fund) 22 national programmes out of 58 have been approved by the Commission by April 2015. The remaining 36 programmes will be foreseen to be adopted by the end of 2015.

In its assessment of the programmes adopted so far, as well as of the ones that are still under review, the Commission has put specific attention to the strengthened result-orientation and performance focus of the new programmes by thoroughly assessing the proposed monitoring, reporting and evaluations arrangements for each programme, including the concrete performance indicators (output, result, impact, and targets).

At the end of 2015 the Commission will produce a Communication presenting the outcome of discussions with Member States on the programming documents (the Partnership Agreements and the programmes) to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions. In

	<p>addition, this Communication will include an overview of key issues for each Member State.</p> <p>The outcome of the programming process will also be presented in next year's edition of the Art. 318 Evaluation Report.</p>
<p>Progressively develop the statistical and other tools allowing for full follow-up on these indicators.</p>	<p><b>Achieved:</b> The Commission has launched the SFC2014, which is the electronic data exchange system facilitating the shared Fund management between Member States and the Commission for all programmes covering internal policies in the 2014-2020 period. Among other functionalities, the system will be used for the submission of the Annual Implementation Reports by the Member States, which will allow full follow-up of the progress under the performance indicators for each programme.</p> <p>In July 2014 the Commission also launched a new open data platform (<a href="https://cohesiondata.ec.europa.eu/">https://cohesiondata.ec.europa.eu/</a>) providing information about the investments made and the results obtained (as well as contextual data on the socio-economic situation in each EU country). The platform provides figures concerning the outputs of EU Cohesion Policy operational programmes, which are based on the reports submitted to the Commission by national authorities.</p>
<p>The 2013 Evaluation Report will describe the framework for monitoring, evaluation and reporting to the end of the next MFF that results from the legal instruments supporting the next generation of programmes and the additional work of the Commission to complete the framework.</p>	<p><b>Achieved last year:</b> See SWD(2014) 201 final of 26 June 2014.</p>
<p><b>Timing: June 2014</b></p> <p>Adoption of new Evaluation guidelines strengthening Commission evaluation policy under the new performance framework.</p>	<p><b>Achieved:</b> On 19 May 2015 the Commission will present a new Better Regulation package, which includes common guidelines on impact assessment, evaluation and consultation policy.</p> <p>(to be updated)</p>