



**Expert evaluation network**  
**Job creation as an indicator of outcomes in**  
**ERDF programmes**

**August 2013**

**Expert evaluation network  
delivering policy analysis on the  
performance of Cohesion policy 2007-2013  
2013**

**Job creation as an indicator of outcomes in ERDF  
programmes**

**Synthesis report**

**August 2013**

**A report to the European Commission  
Directorate-General for Regional and Urban Policy**

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## List of abbreviations

- AIR Annual Implementation Report
- OP Operational Programme
- FEI Financial engineering instruments
- FTE Full time equivalent
- MA Managing Authority

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## Executive Summary

The report synthesises the main points to come out of the 27 national studies produced by the Evaluation Network of independent experts on jobs created as a core indicator of ERDF programmes outcomes. Its main concern is with the comparability of the figures reported and how far they can be meaningfully aggregated across programmes, which has become increasingly important given the growing policy attention paid to job creation across the EU. It examines, in turn, the extent to which the indicator is used; the way it is defined and method of data collection; the coverage of the figures reported; the use made of the indicator, the average cost per job created; how far estimates are made of net as well as gross jobs and Managing Authority (MA) familiarity with the definition of the indicator for the next programming period.

### Use of the indicator in different policy areas

The use of the indicator varies between measures, Operational Programmes (OPs) and Member States. The indicator is most used in relation to enterprise support (accounting for most of the jobs reported in most countries) and RTDI, while tourism, restoring the cultural heritage and other locally-based initiatives account for 30% or more in Hungary, Slovenia and Slovakia.

The indicator is not used at all in Denmark and not in OPs relating to transport, energy and the environment in most countries since job creation is not a primary aim of intervention. In Greece, however, many of the jobs reported to have been created are in transport and environmental projects. Differences between countries reflect differing objectives but also variations in the application of the indicator to similar measures, making it difficult to interpret the national totals reported.

In a number of Member States, there is a question-mark over the types of measure to which the indicator is applied. The aim of supporting enterprises is often to increase their competitiveness and assist structural change rather than to create jobs directly. Indeed, it may lead to jobs losses in the short-term. This is even more so in respect of RTDI. The indicator adopted to monitor outcomes should, therefore, reflect the policy objectives, which is not always the case. In a few countries too (e.g. Italy and Lithuania), the indicator has been more widely applied as unemployment has risen without the measures concerned changing.

### Definition and methods of calculation

The definition of the indicator and calculation methods are inadequately described in many cases in guidance documents, though the directions published by DG Regional Policy in 2009<sup>1</sup> led to more consistent data being reported. In many countries, however, even where the guidance is satisfactory, it is not implemented in practice and the methods used differ across regions. In only a few countries are efforts made to ensure consistency and, in most countries, there are problems in aggregating the data to calculate national totals. Inconsistencies arise in part from the decentralisation of data collection which can mean that not even MAs know how the figures reported are defined. The timing of the figures also varies between countries. In some, they are reported on an on-going basis, in others once a year, in yet others, only when projects have finished. In general, only limited efforts are made to avoid double-counting of jobs.

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<sup>1</sup> Indicative Guidelines on Evaluation Methods: Reporting on core indicators for the ERDF and the Cohesion Fund, European Commission, 2009.

## Content of data

According to the Commission guidelines, the data reported should relate to actual permanent jobs, adjusted to full-time equivalents (FTEs), directly created as a result of interventions. In Sachsen in Germany, some OPs in Greece and most OPs in Slovenia, however, the simple number of jobs is reported. In around half the countries, temporary as well as permanent jobs are counted, including jobs in construction in Ireland, Greece, Luxembourg and the Brussels region. In some cases (e.g. in some German regions), jobs reported are expected rather than actual, in others (e.g. some regions in France and Italy), jobs created indirectly are included. In some cases too (in Greece and Italy, especially), the figures include jobs maintained as well as those created with no distinction between the two. These divergences from the guidelines add to the lack of comparability of the figures reported.

## Aggregation of jobs created across OPs

In France, the UK, Poland, the Czech Republic, Austria and Finland, the figures for jobs created are summed across OPs to calculate a national total. In Germany, Portugal, Hungary and Latvia, they are also summed but only for reporting to the Commission. In most of these, only limited checks are made to ensure that the data are sufficiently consistent to be capable of being summed to produce a meaningful total. In other countries, the figures are not aggregated at all. Whatever the practice, any total figures calculated are hard to interpret given the differences noted above and it is hard to judge whether they are likely to overstate or understate the true ones. Although most national experts did not regard the totals to be very reliable, only a few were able to suggest better estimates, most of them below the published ones after the exclusion of expected, safeguarded or indirectly created jobs or jobs in construction. According to the estimates, just under 395,000 jobs were created up to the end of 2011 as a direct result of ERDF support.

## Use of jobs created as an indicator for nationally financed programmes

The jobs created indicator is used in Germany, France, the UK, Belgium and several other countries to measure the outcome of nationally funded programmes, in some cases because creating jobs is a condition for receiving support. In the majority of countries, however, there are no national programmes using it, including in most EU12 countries.

## Cost per job created

The data available in most cases are not detailed enough to make satisfactory estimates of the average cost per job created. The estimates that are made in the national reports show wide variations between types of intervention and countries, partly because of this. They, therefore, not only reflect the differences in the way that jobs are defined and calculated but also, to differing extents, they relate to expenditure which covers measures with objectives other than direct job creation. Equally they leave out of account jobs which might be indirectly created by interventions, in particular, through raising business competitiveness or boosting regional development. Accordingly, the estimates give no real guide to the cost effectiveness of measures in increasing employment.

## Estimates of net jobs created

It is equally important to take account of the possible effect of interventions in displacing jobs in the enterprises not receiving support, as well as of any deadweight effects stemming from the

fact that some or all of the jobs attributed to the ERDF would have been created even without support. While the neglect of indirect effects means that the jobs created are understated, measuring jobs in gross rather than net terms – i.e. not taking account of displacement and deadweight – leads to them being overstated. Estimates of net jobs created are reported to have been made in only around a third of the countries, mainly as part of evaluations. In a few countries (Germany, Poland and the three Baltic States), estimates have been produced by macroeconomic models and relate to the overall effect on employment of Cohesion policy funding over the whole programming period. Estimates, however, are not systematically made and published in Annual Implementation Reports which tend to ignore the issue.

### The proposed indicator for the 2014-2020 period

In nearly all countries, officials from the MAs interviewed were familiar with the proposed indicator for the next programming period, though not in Bulgaria, the Czech Republic and Portugal and not fully in Romania and Lithuania. Many, however, foresaw problems in applying it, mainly because of a lack of precision in how jobs created should be measured and reported to ensure consistency. Some also considered that the use should be compulsory, that the value of the indicator needs to be made clearer, that monitoring systems need to be improved and that there should be systematic quality checks and effective coordination between MAs to ensure the reliability and comparability of the data. As well as MAs, beneficiaries and others providing the data need also to understand the new requirements.

### Concluding remarks

Because of longer-term structural objectives, the number of jobs created directly is rarely a suitable indicator on its own for monitoring outcomes of ERDF support. It is, in any case, only a very partial measure of the employment effects of support and is liable to be a misleading guide to the allocation of funding if the aim is to increase employment. Moreover, there are major difficulties of data inconsistency and of interpreting the figures reported, raising a serious question-mark over their meaningfulness.

If the figures in the coming programming period are to give a reasonably reliable indication of the additional jobs which the ERDF has been directly responsible for, there is a need to define the indicator in a clear and unambiguous way. There is also a need to ensure that:

- the data collected conform to the definition
- common methods of identifying the jobs created, and the measures to which the indicator should be applied, are adopted
- effective arrangements for checking and verifying the data are put in place.

There is a parallel need to take explicit account of other indicators as well as jobs created which reflect longer-term and ultimately more important objectives of policy. It is equally important to improve the evaluation of relevant measures (i.e. those to which the indicator is applied) to produce better estimates of their overall net effect on employment, including the jobs they indirectly help to create. This would put the gross figures reported by the indicator into perspective and help to avoid misplaced policies being adopted in the search for more jobs.

## Résumé

Le présent rapport résume les principaux points qui ressortent des 27 rapports nationaux rédigés par le Réseau d'experts indépendants en évaluation concernant la création d'emploi en tant qu'indicateur clé des résultats des programmes du FEDER. Il s'intéresse tout particulièrement à la comparabilité des chiffres rapportés, ainsi qu'à la mesure dans laquelle ceux-ci peuvent être agrégés de manière appropriée entre les différents programmes, ce qui est devenu de plus en plus important au vu de l'attention croissante accordée à la création d'emploi au sein de l'UE. Il se penche successivement sur la mesure dans laquelle ledit indicateur est utilisé, sur sa définition et sur la méthode de collecte de données, sur la couverture des chiffres rapportés, sur l'utilisation de l'indicateur, sur le coût moyen par emploi créé, sur la mesure dans laquelle les estimations s'appuient sur les emplois nets et les emplois bruts et sur le degré de familiarité de l'Autorité de Gestion (AG) avec la définition de l'indicateur pour la prochaine période de programmation.

### Utilisation de l'indicateur dans les différents domaines d'action

L'utilisation de l'indicateur varie en fonction des mesures, des Programmes Opérationnels (PO) et des États membres. L'indicateur est surtout utilisé dans le domaine de l'aide aux entreprises (qui représente la plupart des emplois créés rapportés dans la majorité des pays) et dans celui de la RDTI, alors que le tourisme, la restauration du patrimoine culturel et d'autres initiatives locales représentent 30 % ou plus en Hongrie, en Slovénie et en Slovaquie.

L'indicateur n'est pas du tout utilisé au Danemark et dans les PO menés dans le domaine des transports, de l'énergie ou de l'environnement dans la plupart des pays, étant donné que la création d'emploi n'est pas le principal objectif d'intervention dans ces secteurs. En Grèce, toutefois, nombreux ont été les emplois rapportés à avoir été créés dans le cadre de projets dans le domaine des transports ou de l'environnement. Les différences constatées entre les pays reflètent la diversité des objectifs poursuivis par ces derniers, ainsi que les variations dans l'application de l'indicateur à des mesures similaires, ce qui rend l'interprétation des totaux nationaux rapportés délicate.

Pour certains États membres, on s'interroge sur les types de mesures auxquelles l'indicateur s'applique. L'aide aux entreprises vise souvent à accroître leur compétitivité ainsi qu'à accompagner leurs changements structurels, et non pas directement à créer des emplois. Ce type d'aide peut en effet à court terme entraîner la disparition de postes de travail. Cela est encore plus vrai en ce qui concerne la RDTI. Aussi, l'indicateur adopté pour le suivi des résultats devrait refléter les objectifs politiques, ce qui n'est pas toujours le cas. Dans un petit nombre de pays (comme l'Italie et la Lituanie), l'indicateur a été appliqué d'une manière plus généralisée, le chômage ayant augmenté sans que les mesures y afférentes aient subi de modification.

### Définition et méthodes de calcul

Souvent, la définition de l'indicateur et les méthodes de calcul sont décrites de manière inappropriée dans les documents d'orientation, bien que les orientations publiées en 2009 par la DG Politique Régionale<sup>2</sup> aient permis de rapporter des données plus cohérentes. Néanmoins, dans de nombreux pays, même lorsque les orientations s'avèrent satisfaisantes, elles ne sont

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<sup>2</sup> Orientations indicatives sur les méthodes d'évaluation: Rapport sur les indicateurs clés pour le Fonds européen de développement régional et le Fonds de cohésion, Commission européenne, 2009.



pas mises en œuvre en pratique, et les méthodes utilisées diffèrent en fonction des régions. Ce n'est que dans un petit nombre de pays que des efforts sont consentis pour garantir la cohérence, et la plupart des États rencontrent des difficultés en ce qui concerne l'agrégation des données en vue du calcul des totaux nationaux. Les incohérences trouvent leur source, en partie, dans le caractère décentralisé de la collecte des données, ce qui peut impliquer que les AG elles-mêmes ne savent pas comment sont définies les données. La période à laquelle les données se rapportent varie aussi en fonction des pays. Dans certains pays, les données sont rapportées en continu, dans d'autres, une fois par an ou uniquement après la clôture des projets. En général, seuls des efforts limités sont consentis afin d'éviter une double comptabilisation des emplois.

### Contenu des données

Selon les orientations de la Commission, les données rapportées doivent concerner des emplois permanents effectifs, ajustés en équivalents temps plein (ETP), directement créés suite aux interventions. Néanmoins, pour la Saxe, en Allemagne, ainsi que dans le cas de certains PO en Grèce et pour la plupart des PO slovènes, seul le nombre d'emplois a été communiqué. Dans environ la moitié des pays, aussi bien les emplois temporaires que permanents sont pris en compte, et notamment les emplois dans le secteur de la construction en Irlande, en Grèce, au Luxembourg et dans la région de Bruxelles. Dans certains cas (par exemple, dans plusieurs régions allemandes), les emplois rapportés sont des emplois planifiés et non des emplois réels, alors que dans d'autres (comme dans certaines régions françaises ou italiennes), les emplois créés de manière indirecte sont aussi pris en considération. Par ailleurs, les chiffres incluent parfois tant les emplois préservés que ceux créés sans faire de distinction (comme c'est notamment le cas en Grèce et en Italie). Ces écarts par rapport aux orientations viennent renforcer le caractère peu comparable des chiffres rapportés.

### L'agrégation des emplois créés dans les différents PO

En France, au Royaume-Uni, en Pologne, en République tchèque, en Autriche et en Finlande, les chiffres concernant les emplois créés sont additionnés pour l'ensemble des PO afin de calculer le total national. Il en est également ainsi en Allemagne, au Portugal, en Hongrie et en Lettonie, mais uniquement dans le but d'en informer la Commission. Dans la plupart de ces pays, seuls des contrôles limités sont réalisés pour s'assurer que les données sont suffisamment cohérentes pour faire l'objet d'une agrégation permettant de déboucher sur un total qui a du sens. Dans d'autres pays, les chiffres ne sont pas agrégés. Quelle que soit l'approche, l'ensemble des totaux calculés s'avère difficile à interpréter, au vu des différences évoquées ci-dessus, et il est malaisé d'évaluer s'il s'agit d'une surévaluation ou d'une sous-évaluation par rapport aux chiffres réels. Bien que la plupart des experts nationaux ne considèrent pas ces totaux comme étant très fiables, seuls quelques-uns d'entre eux ont été en mesure de suggérer des estimations plus correctes (la majorité étant inférieures aux chiffres publiés après avoir écarté les emplois planifiés, préservés ou créés de manière indirecte, ou encore les emplois dans le secteur de la construction). Selon les estimations, moins de 395.000 emplois découlant directement de l'aide apportée par le FEDER ont été créés jusqu'à la fin de l'année 2011.

### Utilisation des emplois créés comme indicateur pour les programmes financés à l'échelle nationale

L'indicateur des emplois créés est utilisé en Allemagne, en France, au Royaume-Uni, en Belgique et dans plusieurs autres pays, afin de mesurer les résultats des programmes financés à l'échelle

nationale, compte tenu du fait que dans certains cas, la création d'emploi constitue une condition pour la perception de l'aide. Néanmoins, dans la plupart des pays, aucun programme national ne fait appel à cet indicateur, y compris dans la majorité des pays UE12.

### Le coût par emploi créé

Dans la majorité des cas, les données disponibles ne sont pas suffisamment détaillées pour effectuer des estimations satisfaisantes sur le coût moyen par emploi créé. C'est en partie la raison pour laquelle les estimations proposées dans les rapports nationaux mettent en évidence des variations importantes en fonction des types d'interventions et des pays. Aussi, non seulement elles reflètent les différences quant à la définition et au calcul des emplois, mais elles sont, à des degrés divers, également liées aux dépenses consacrées à des mesures visant des objectifs autres que la création directe d'emploi. Par ailleurs, elles ne tiennent pas compte des emplois susceptibles d'être créés indirectement par les interventions, en particulier par le biais de l'augmentation de la compétitivité des entreprises ou de la dynamisation du développement régional. Aussi, les estimations ne fournissent pas d'indication fiable sur la rentabilité des mesures en termes de création d'emploi.

### Les estimations relatives aux emplois nets créés

Il importe également de prendre en considération les effets possibles des interventions pour ce qui est du transfert des emplois dans les entreprises qui ne reçoivent pas d'aides, ainsi que les effets d'aubaine découlant du fait que certains ou la totalité des emplois attribués au FEDER auraient été créés même sans le soutien de ce dernier. Alors que le défaut de prise en compte des effets indirects a pour conséquence une sous-évaluation des emplois créés, le fait de les mesurer en termes bruts et non en termes nets (ne prenant pas en considération le transfert et l'effet d'aubaine) débouche sur une surestimation. La réalisation d'estimations sur les emplois nets créés est rapportée dans seulement environ un tiers des pays, principalement dans le cadre des évaluations. Dans un petit nombre de pays (en Allemagne, en Pologne et dans les trois pays baltes), les estimations ont été générées par des modèles macroéconomiques, et portent sur l'effet général sur l'emploi des financements issus de la politique de cohésion sur l'ensemble de la période de programmation. Néanmoins, les estimations ne sont pas réalisées et publiées de manière systématique dans les rapports annuels de mise en œuvre, lesquels tendent à ignorer la question.

### L'indicateur proposé pour la période 2014-2020

Dans presque la totalité des pays, les fonctionnaires des AG interrogés connaissaient l'indicateur proposé pour la période de programmation suivante, bien que cela n'ait pas été le cas en Bulgarie, en République tchèque et au Portugal, et pas entièrement en Roumanie et en Lituanie. Nombre d'entre eux ont toutefois anticipé des difficultés dans son application, principalement en raison du manque de précisions quant à la manière dont les emplois créés devraient être mesurés et rapportés pour garantir une cohérence. Par ailleurs, certains estiment que l'utilisation de l'indicateur devrait être obligatoire, que sa valeur devrait être précisée, que les systèmes de suivi devraient être améliorés et que des contrôles de qualité systématiques et une coordination effective entre les AG devraient être mis en œuvre afin d'assurer la fiabilité et la comparabilité des données. Comme pour les AG, les bénéficiaires et les fournisseurs de données ont besoin de comprendre les nouvelles exigences.

## Observations finales

Au vu des objectifs structurels à plus long terme, le nombre d'emplois créés directement constitue rarement un indicateur adapté, en tant que tel, pour le suivi des résultats de l'aide apportée par le FEDER. Il ne s'agit, en tout état de cause, que d'une simple mesure partielle des effets sur l'emploi, susceptible de constituer une indication trompeuse pour l'attribution des financements si le but poursuivi est celui de faire augmenter l'emploi. Par ailleurs, il y a des difficultés majeures liées à l'incohérence des données et à l'interprétation des chiffres rapportés, ce qui soulève des doutes sérieux sur leur pertinence.

Pour que les chiffres afférents à la prochaine période de programmation puissent constituer une indication fiable des emplois supplémentaires attribués de manière directe au FEDER, il est nécessaire de définir l'indicateur d'une manière claire et non ambiguë. Il faut également s'assurer que:

- les données collectées sont conformes à la définition ;
- des méthodes communes d'identification des emplois créés (et des mesures auxquelles l'indicateur devra être appliqué) sont adoptées ;
- des dispositions efficaces en matière de contrôle et de vérification des données sont mises en place.

Il convient, en parallèle, de prendre expressément en considération d'autres indicateurs, ainsi que des emplois créés qui reflètent des objectifs politiques à plus long terme et en fin de compte plus importants. Il importe également d'améliorer l'évaluation des mesures concernées (c'est-à-dire celles pour lesquelles l'indicateur est appliqué) afin de générer de meilleures estimations de leur impact global net sur l'emploi (notamment en termes d'emploi créés de manière indirecte). Ceci permettrait de mettre en perspective les chiffres bruts rapportés dans le cadre de l'indicateur, et d'éviter l'adoption de politiques mal ciblées en matière de création d'emploi.

## Zusammenfassung

Der Bericht fasst die wichtigsten Punkte der 27 einzelstaatlichen Studien zusammen, die vom Evaluierungsnetzwerk unabhängiger Sachverständiger zur Arbeitsplatzschaffung als zentralem Ergebnisindikator für EFRE-Programme erstellt wurden. Das Hauptaugenmerk des Berichts liegt auf der Vergleichbarkeit der übermittelten Angaben und inwieweit diese sinnvoll über verschiedene Programme hinweg aggregiert werden können. Dies ist angesichts der vermehrten politischen Aufmerksamkeit, die der Schaffung von Arbeitsplätzen EU-weit eingeräumt wird, zunehmend von Bedeutung. Der Bericht untersucht nacheinander folgende Punkte: inwieweit der Indikator angewandt wird, die Art der Definition des Indikators und die Datenerfassungsmethoden, die Erfassung der übermittelten Daten, die Nutzung des Indikators, die durchschnittlichen Kosten pro neu geschaffenen Arbeitsplatz, inwieweit Schätzungen hinsichtlich Netto- und Bruttoarbeitsplätzen angestellt werden sowie die Kenntnisse von Verwaltungsbehörden in Bezug auf die Definition des Indikators für den nächsten Programmplanungszeitraum.

## Nutzung des Indikators in verschiedenen politischen Bereichen

Der Indikator kommt auf unterschiedliche Weise im Rahmen von Maßnahmen und operationellen Programmen (OP) zum Einsatz, wobei Unterschiede zwischen den einzelnen Mitgliedstaaten bestehen. Der Indikator wird in erster Linie bei der Förderung von Unternehmen (die in den meisten Ländern einen Großteil der gemeldeten Arbeitsplätze schaffen) und in den Bereichen Forschung, technologische Entwicklung und Innovation (FTEI) verwendet. Dagegen beläuft sich der Anteil von Tourismus, der Wiederherstellung des kulturellen Erbes und anderen lokalen Initiativen auf 30 Prozent, und noch mehr in Ungarn, Slowenien und der Slowakei.

Keinerlei Verwendung findet der Indikator in Dänemark und in den meisten Ländern bei operationellen Programmen in den Bereichen Verkehr, Energie und Umwelt, da die Schaffung von Arbeitsplätzen kein Hauptziel von Interventionen darstellt. In Griechenland wurden jedoch zahlreiche Beschäftigungsmöglichkeiten nachweislich im Rahmen von Verkehrs- und Umweltprojekten geschaffen. Die landesspezifischen Unterschiede spiegeln die verschiedenen Zielsetzungen, aber auch die Unterschiede wider, die bei der Anwendung des Indikators auf ähnliche Maßnahmen bestehen. Folglich gestaltet sich die Auslegung der ausgewiesenen nationalen Gesamtergebnisse als schwierig.

In mehreren Mitgliedstaaten gibt es Fragen zur Anwendung des Indikators auf verschiedene Maßnahmentearten. Die Förderung von Unternehmen erfolgt häufig mit dem Ziel, deren Wettbewerbsfähigkeit zu steigern und sie bei strukturellen Veränderungen zu unterstützen. Die direkte Schaffung von Arbeitsplätzen ist dabei eher zweitrangig. Tatsächlich kann die Unternehmensförderung kurzfristig zu einem Stellenabbau führen, insbesondere im Bereich FTEI. Der zum Ergebnismonitoring angewandte Indikator sollte daher die politischen Zielsetzungen abbilden, was jedoch nicht immer gegeben ist. In einigen Ländern (z. B. Italien und Litauen) findet der Indikator angesichts der steigenden Arbeitslosigkeit eine umfassendere Anwendung, ohne dass die betreffenden Maßnahmen selbst Änderungen unterliegen.

## Definition und Berechnungsmethoden

Obwohl die Definition des Indikators und die Berechnungsmethoden in vielen Fällen nur unzureichend in den Leitlinien beschrieben werden, konnte durch die von der GD Regionalpolitik 2009<sup>3</sup> veröffentlichten Leitlinien eine gesteigerte Datenkonsistenz erreicht werden. In vielen Ländern jedoch, die über sachdienliche Leitlinien verfügen, werden diese nicht in die Praxis umgesetzt, sodass bei den angewandten Methoden große regionale Unterschiede bestehen. Lediglich eine begrenzte Anzahl von Ländern bemüht sich darum, die Konsistenz sicherzustellen, und in den meisten Staaten gestaltet sich die Aggregation der Daten zur Ermittlung von nationalen Gesamtzahlen als schwierig. Inkonsistenzen sind teilweise auf die Dezentralisierung der Datenerfassung zurückzuführen, aufgrund derer selbst die Verwaltungsbehörden nicht die Definitionen kennen, die den Angaben zugrunde liegen. Auch hinsichtlich des Zeitpunkts der Datenerfassung bestehen landesspezifische Unterschiede. In einigen Ländern werden die Daten fortlaufend ausgewiesen, während sie in anderen einmal jährlich oder lediglich nach Abschluss von Projekten ermittelt werden. In der Regel werden nur begrenzte Anstrengungen unternommen, um die doppelte Erfassung von Arbeitsplätzen zu vermeiden.

## Dateninhalt

Den Leitlinien der Kommission zufolge sollten sich die übermittelten Daten auf tatsächlich geschaffene feste Stellen auf der Basis von Vollzeitäquivalenten beziehen, welche als unmittelbare Folge von Projekten entstehen. Im Bundesland Sachsen, in einigen operationellen Programmen in Griechenland und in der Mehrzahl der operationellen Programme in Slowenien wird jedoch nur die Anzahl der Arbeitsplätze angegeben. Bei rund der Hälfte der untersuchten Länder werden sowohl Saisonarbeitsplätze als auch feste Stellen erfasst, zu denen in Irland, Griechenland, Luxemburg und in der Region Brüssel Arbeitsplätze im Baugewerbe gehören. In einigen Fällen (z. B. in einigen Regionen Deutschlands) werden die erwarteten anstatt die tatsächlichen Arbeitsplätze gemeldet, in anderen (z. B. in einigen französischen und italienischen Regionen) werden auch die indirekt geschaffenen Arbeitsstellen erfasst. Zudem weist eine Anzahl von Ländern (insbesondere Griechenland und Italien) gesicherte und neu geschaffene Arbeitsplätze aus, ohne zwischen den beiden Kategorien zu unterscheiden. Diese Abweichungen von den Leitlinien tragen zur fehlenden Vergleichbarkeit der übermittelten Daten bei.

## Aggregation von geschaffenen Arbeitsplätzen in sämtlichen operationellen Programmen

In Frankreich, Polen, der Tschechischen Republik, Österreich, Finnland sowie im Vereinigten Königreich werden von sämtlichen operationellen Programmen die Zahlen neu geschaffener Arbeitsplätze addiert, um ein nationales Gesamtergebnis zu erhalten. Auch in Deutschland, Portugal, Ungarn und Lettland erfolgt eine solche Aggregation, jedoch nur für die Berichterstattung an die Kommission. In der Mehrzahl dieser Länder werden nur begrenzt Prüfungen durchgeführt, um sicherzustellen, dass diese Daten ausreichend vergleichbar sind und zu einem aussagekräftigen Gesamtergebnis zusammengefasst werden können. In anderen Ländern werden die Angaben in keiner Weise aggregiert. Unabhängig von der angewandten Praxis gestaltet sich die Interpretation berechneter Gesamtzahlen aufgrund der genannten

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<sup>3</sup> Indikative Leitlinien zu Bewertungsverfahren: Berichterstattung über Hauptindikatoren für den Europäischen Regionalen Entwicklungsfonds und den Kohäsionsfonds, Europäische Kommission, 2009.

Unterschiede als schwierig. Es kann daher nur schwer beurteilt werden, ob eine Über- oder Unterbewertung des Zahlenmaterials vorliegt. Fast alle nationalen Sachverständigen hielten die Gesamtzahlen nicht für sehr verlässlich, und nur wenige konnten bessere Schätzungen einbringen, die nach Ausschluss der erwarteten, gesicherten oder indirekt geschaffenen Arbeitsplätze oder Beschäftigungsmöglichkeiten im Baugewerbe in den meisten Fällen unter den veröffentlichten Daten lagen. Den Schätzungen zufolge wurden bis Ende 2011 als unmittelbare Folge der Förderung durch den EFRE 395.000 Arbeitsplätze geschaffen.

### Geschaffene Arbeitsplätze als Indikator für einzelstaatlich finanzierte Programme

Der Indikator für neu geschaffene Arbeitsstellen kommt in Deutschland, Frankreich, im Vereinigten Königreich, in Belgien und zahlreichen anderen Ländern zum Einsatz, um die Ergebnisse einzelstaatlich geförderter Programme zu bewerten. Grund hierfür ist in einigen Fällen, dass die Schaffung von Arbeitsplätzen eine Voraussetzung für die Gewährung von Fördermitteln darstellt. In der Mehrzahl der Länder, einschließlich der meisten EU-12-Staaten, wird der Indikator jedoch nicht im Rahmen von nationalen Programmen verwandt.

### Kosten pro geschaffenem Arbeitsplatz

Den verfügbaren Daten mangelt es in den meisten Fällen an Detailtiefe, um fundierte Schätzungen zu den Durchschnittskosten pro geschaffenem Arbeitsplatz anstellen zu können. Auf diesen Umstand ist teilweise zurückzuführen, dass die in die nationalen Berichte eingebrachten Schätzungen in Bezug auf Maßnahmenarten und Länder erhebliche Abweichungen aufweisen. Sie spiegeln daher nicht nur die unterschiedlichen Definitionen und Berechnungen von Arbeitsplätzen wider, sondern beziehen sich zudem in unterschiedlichem Ausmaß auf Ausgaben für Maßnahmen, die andere Ziele als die direkte Schaffung von Arbeitsplätzen verfolgen. Desgleichen werden in diesem Rahmen Arbeitsstellen nicht berücksichtigt, die indirekt durch Maßnahmen geschaffen werden, die insbesondere auf die Steigerung der Wettbewerbsfähigkeit von Unternehmen und die Förderung der regionalen Entwicklung abzielen. Dementsprechend können die Schätzungen nicht als verlässlicher Hinweis für die Kosteneffizienz von Maßnahmen zur Verbesserung der Beschäftigungslage dienen.

### Schätzungen zu geschaffenen Nettoarbeitsplätzen

Ebenso wichtig ist die Berücksichtigung der möglichen Auswirkung von Interventionen, in deren Rahmen Arbeitsplätze in Unternehmen verdrängt werden, die keine Fördermittel erhalten, sowie von Mitnahmeeffekten, die sich aus der Tatsache ergeben, dass einige oder alle dem EFRE zuzuschreibenden Arbeitsplätze auch ohne Förderung entstanden wären. Während die Vernachlässigung indirekter Effekte dazu führt, dass die Zahl der geschaffenen Arbeitsplätze als zu niedrig angesetzt wird, wird durch die Ermittlung in Brutto- anstatt in Nettowerten – d. h. ohne Verdrängung und Mitnahmeeffekte zu beachten – die Anzahl der Stellen als zu hoch eingestuft. Die Schätzungen zur Schaffung von Nettoarbeitsplätzen wurden den Angaben nach nur in rund einem Drittel der Länder, meistens im Rahmen von Bewertungen, durchgeführt. In einigen Ländern (Deutschland, Polen und die drei baltischen Staaten) wurden Schätzungen im Rahmen von makroökonomischen Modellen angestellt. Diese beziehen sich auf die Förderung durch kohäsionspolitische Mittel im gesamten Programmplanungszeitraum und der damit erzielten Gesamtwirkung auf die Beschäftigungslage. Die Schätzungen werden jedoch nicht

systematisch angestellt und in den jährlichen Tätigkeitsberichten veröffentlicht, die diese Thematik häufig unberücksichtigt lassen.

### Der für den Zeitraum 2014-2020 vorgeschlagene Indikator

In fast allen Ländern waren die befragten Bediensteten der Verwaltungsbehörden mit dem für den nächsten Programmplanungszeitraum vorgeschlagenen Indikator vertraut. Ausnahmen waren Bulgarien, die Tschechische Republik sowie Portugal, während in Rumänien und Litauen Teilkenntnisse bestanden. Mehrheitlich wurden jedoch Probleme bei der Anwendung vorhergesehen. Als Hauptgrund wurden fehlende Informationen zur Erfassung und Übermittlung der Anzahl neu geschaffener Arbeitsplätze genannt, um Vergleichbarkeit zu gewährleisten. Zum Teil wurde auch darauf hingewiesen, dass die Nutzung verbindlich sein sollte, dass der Wert des Indikators deutlicher herausgestellt werden sollte, dass die Überwachungssysteme verbessert werden und systematische Qualitätskontrollen sowie eine effektive Koordinierung zwischen den Verwaltungsbehörden eingeführt werden sollten, um die Verlässlichkeit und Vergleichbarkeit der Daten sicherzustellen. Neben den Verwaltungsbehörden müssen auch Leistungsempfänger und sonstige Datenlieferanten die neuen Anforderungen nachvollziehen können.

### Abschließende Bemerkungen

Aufgrund langfristiger struktureller Zielvorgaben ist in den seltensten Fällen die Anzahl der unmittelbar geschaffenen Arbeitsplätze alleine ein geeigneter Indikator, um die Ergebnisse der EFRE-Förderung zu überwachen. Jedenfalls dient diese Anzahl nur sehr eingeschränkt als Maß für die Beschäftigungseffekte, die durch eine Förderung erzielt werden, und ist bei der Zuweisung von Fördermitteln irreführend, wenn das Ziel in einer Steigerung der Beschäftigungsquote liegt. Darüber hinaus bestehen schwerwiegende Probleme hinsichtlich Dateninkonsistenz und -interpretation, womit die Aussagekraft der Angaben ernsthaft in Frage gestellt wird.

Um sicherzustellen, dass die Daten im kommenden Programmplanungszeitraum einen angemessenen und verlässlichen Hinweis auf die zusätzlichen Arbeitsplätze geben, die durch den EFRE direkt geschaffen wurden, muss der Indikator in eindeutiger und unmissverständlicher Weise definiert werden. Zudem muss sichergestellt werden, dass

- die erfassten Daten der Definition entsprechen;
- einheitliche Methoden zur Ermittlung neu geschaffener Arbeitsplätze und die Maßnahmen, auf die der Indikator anzuwenden ist, angenommen werden;
- wirksame Vorkehrungen zur Kontrolle und Überprüfung der Daten getroffen werden.

Parallel dazu müssen ausdrücklich andere Indikatoren sowie neu geschaffene Arbeitsplätze berücksichtigt werden, die längerfristige und letztlich wichtigere politische Ziele verfolgen. Eine ebenso wichtige Rolle spielt die Bewertung der betroffenen Maßnahmen, (d.h. jene auf die der Indikator Anwendung findet), um deren Gesamtnettoeffekt auf die Beschäftigung, einschließlich der indirekt durch diese Maßnahmen geschaffenen Arbeitsplätze, besser einschätzen zu können. Auf diese Weise könnten die durch den Indikator bemessenen Bruttozahlen relativiert werden und im Rahmen der Bemühungen zur Verbesserung der Beschäftigungslage dazu beitragen, verfehlte Maßnahmen zu vermeiden.

## 1. Introduction

This report synthesises the main points to come out of the 27 national studies produced by the independent experts of the Evaluation network on the use of jobs created as an indicator of the outcome of programmes supported by the ERDF<sup>4</sup>. Job creation is one the core indicators chosen to measure the achievements of Cohesion policy because it is one of the few variables which, in principle at least, can be summed across regions and countries to produce an overall 'headline' figure. Indeed, such a figure is increasingly used at EU level to demonstrate the tangible effects of policy. There are serious questions, however, over the consistency of the data reported for programmes across the EU, the extent to which the figures are comparable and how far they can be meaningfully aggregated. The national studies were motivated by the importance of being able to answer these kinds of question, particularly in a context where there is growing concern about the scale of unemployment in the Union and increasing policy attention being paid to job creation and the means of stimulating this.

Specifically, the aims of the studies were to examine:

- the extent to which the indicator of gross jobs created is employed to monitor and assess the outcome of interventions in terms of the policy areas and types of measure concerned and its appropriateness in this regard;
- the way the indicator is defined, the method of data collection and the extent to which these are the same across programmes and regions both within countries and between them, which is key to judging how far the data collected are comparable and can, therefore, be meaningfully aggregated;
- the average cost per job created by particular types of measures in different policy areas in terms of both the public subsidy involved, whether financed by the ERDF or national sources, and – where the data are available - the overall expenditure entailed;
- the content of the figures reported for jobs created, the extent to which they include the indirect as well as the direct effects of intervention and the job created during the construction phase of projects as well as those which remain in the longer-term;
- the use made of the data collected at national as well as EU level and how far the indicator is applied to national policies in addition to ERDF co-financed measures;
- the extent to which estimates are made of the number of net jobs created to supplement the measure of gross jobs, taking explicit account of displacement effects and the effective substitution of existing jobs by the new ones;
- the familiarity of Managing Authorities with the new definition of the indicator adopted for the next programming period and their views on it.

The findings in each case are set out below.

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<sup>4</sup> The experts are listed at the front of this report.



## 2. Use of the indicator to assess outcomes in different policy areas

### Use of the indicator at programme and sub-programme level

Although jobs created was chosen as a core indicator for the 2007-2013 period, with the intention of producing aggregate figures for both countries and the EU as a whole, as concrete evidence of the achievements of ERDF co-financed interventions, its application by Member States remained voluntary and its use varies markedly between them. The variation comes not only from the different approaches taken by Member States to the use of the indicator but also from differences between regions – and Operational Programmes (OPs) more generally – within countries in the extent of its application. This may be justifiable in some cases because of the differing objectives of programmes, but in other cases it reflects differing attitudes towards the relevance of the indicator.

Four cases can be distinguished:

1. The indicator is not used or reported at all. This is the case in Denmark in respect of all expenditure, for the Regional Development OP in Bulgaria and for most OPs relating to transport, energy and the environment across the EU, the reason being that job creation is not regarded as a primary objective of policy and so other indicators which are regarded as being of more direct relevance are monitored instead.
2. Data on jobs created are confined to reporting on the EU core indicator at OP level but are not used at all to measure the outcome from interventions at sub-OP level. There are many cases where ‘gross jobs created’ are reported for the whole of an OP but where there is no breakdown published of the data by priority or measure (e.g. the Flemish OP in Belgium, the Nordrhein-Westfalen OP in Germany, the Competitiveness OP in Bulgaria, the Sustainable development and competitiveness OP in Cyprus, the ‘Investing in Competitiveness for a Better Quality of Life’ OP in Malta and the Territorial Valorisation OP in Portugal). In the Annual Implementation Reports (AIRs) for the OPs concerned, there tends to be only a single reference to the indicator, typically in an overview table setting out the total number of jobs created, with no further details given. The reason why this is the case and the indicator is not shown, or perhaps even used, at a more disaggregated level to report on outcomes by priority or measure is generally not spelled out.
3. The indicator is reported in the AIR at both OP and priority level with the total at OP level being different from the sum of the figures given for the different priorities because only selected interventions are included in the total figure reported. There are a number of OPs in which this is the case (e.g. the OPs for Lithuania, the Brussels region and Bremen and Mecklenburg-Vorpommern in Germany).
4. The indicator is reported at both the OP and priority level with the total at OP level being equal to the sum of the figures shown for the different priorities. There are many OPs where this is the case (e.g. in a number of German regions – such as Baden-Württemberg, Hessen, Niedersachsen, Rheinland-Pfalz and Sachsen-Anhalt – the Walloon region and Hainaut in Belgium, the regions in the Netherlands and the Luxembourg OP).

In many countries, the approach, as suggested by the above, differs from OP to OP or from region to region (e.g. in Germany, Italy, the UK, Poland, Portugal and Belgium), in that the indicator is used extensively in one OP and much less in others. This opens up the possibility of the nationally aggregated figures being based on a coverage of interventions which differs between regions, or OPs, insofar as the jobs created by a given type of measure or in a particular policy area are included in the figures reported in some cases but not in others. Accordingly, it makes it difficult to interpret the national totals reported in these countries since they relate to a varying proportion of the expenditure co-financed by the ERDF which is not necessarily related to the composition of programmes.

In some countries, the indicator is used extensively in all OPs, in others little or not at all. In Finland, for example, the number of jobs created is regarded as an important indicator for measuring the outcome of many of the interventions supported by the ERDF and is used for all priorities and in all policy areas, though not for all types of measure. In Sweden too, new jobs – and new firms – created are used as an indicator in all the priority areas. Jobs created is also one of the most commonly used indicators in current ERDF programmes across the UK, despite some variation between regions, which is equally the case in Spain and France. On the other hand, as noted above, the indicator is not included at all in the indicator system in Denmark or in the Regional development OP in Bulgaria and is reported only at the OP level in Cyprus and Malta.

### **The policy areas in which jobs created is used as an indicator**

The number of jobs created is most used as an indicator of the outcome of ERDF-co-financed expenditure on enterprise support, RTDI and in some areas of territorial development<sup>5</sup>, especially tourism. This is the case in the large majority of Member States, the exceptions being Bulgaria, Greece, Ireland, Luxemburg and Latvia. In other policy areas – specifically, transport, the environment, energy and human resource development – it is either not used at all as an indicator or very little (Table 1).

**Enterprise support** is the broad policy area in which most of the jobs reported are created – 63% of the jobs reported overall up to the end of 2011, over 90% in Austria, Belgium, Bulgaria, Germany and Ireland and over 80% in the Czech Republic, Estonia, Finland, Latvia and Romania. In France, Portugal and Sweden, the proportion of reported jobs created in this area together with RTDI – the data available do not enable the two to be split – was also over 90%. By contrast, in Poland and Lithuania, the proportion was only just over half, in Hungary, less than a half and in Greece, only 35%, much smaller than in any other country.

**RTDI** is the second most important policy area in respect of jobs reported. In Luxembourg, the proportion (57%) was larger than for enterprise support, while in Poland, it amounted to around 40%, in Spain to around 30% and in Lithuania to around a quarter

**Territorial development** is the only other policy area in which the proportion of jobs reported was over 10% in more than one country. In Hungary, it amounted to almost half of the total up to the end of 2011 - the same as for enterprise support - though this includes jobs created through support for renewable energy or improving energy efficiency. In Slovenia and Slovakia,

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<sup>5</sup> Territorial development covers support for a range of locally or regionally centred activities, such as cultural or community ones, social infrastructure and urban regeneration as well as tourism.

the proportion was 30% or more – more than in RTDI – and in the Netherlands and Lithuania, around a quarter, in the latter the same as in RTDI.

In the other broad policy areas, jobs created is used only in a few countries as an indicator and in most cases, the numbers concerned are very small. The main exception is Greece where 16% of the jobs reported - though in this case reported as a target rather than an outcome – were in transport and 48% in the environment, wholly out of the line with other countries. Luxembourg is also an exception, though to a much lesser extent, in that 9% of the jobs reported came from support of investment in energy.

**Table 1 Estimated breakdown (%) by broad policy area of the jobs created that were reported up to end-2011**

	RTDI	Enterprise support	Human resources	Transport	Environment	Energy	Territorial development	Total
Austria	4	95					0	100
Belgium	6	92					3	100
Bulgaria	0	100						100
Czech Rep.	8	81					11	100
Germany	0	96	2	0	0	0	2	100
Estonia		87		0			13	100
Greece*	0	35		16	48			100
Spain	29	71					0	100
Finland	14	81	0	1	0	0	3	100
France		94		0		2	4	100
Hungary	6	47					47	100
Ireland	2	98						100
Italy	14	79			0		7	100
Lithuania	24	52					24	100
Luxembourg	57	34				9		100
Latvia	17	83						100
Netherlands		73					27	100
Poland	40	55			0		6	100
Portugal		92					8	100
Romania	8	87				3	2	100
Sweden		98					2	100
Slovenia	2	68					30	100
Slovakia		62			5		33	100
UK	5	89	1		0	5	0	100
EU27	22	63	0	1	3	2	8	100

*Note: The figures are estimates based on the share of jobs reported to have been created by end 2011 at sub-programme level. Cyprus and Malta are not included because no data are reported at this level and Denmark because the indicator is not used at all.*

*\*Figure for transport relates to targets because outcomes not available*

*Source: National reports*

These differences between Member States in the division of reported jobs created between broad policy areas to some extent reflect differences in the corresponding division of expenditure, but mostly they reflect differences in the application of the indicator within policy areas. This may be because of differing objectives, or a different composition of measures, but it also arises from variations in the use made of the indicator for similar types of measure with similar aims.

### Types of intervention for which jobs created is used as an indicator

In the case of **enterprise support**, the jobs created which are reported primarily come from direct assistance to companies, particularly in the form of investment grants (especially in Germany, Austria, Belgium, Poland and Romania), and support for innovation and advanced services. Indeed, in some Member States (such as Germany and Belgium), creating jobs is a legal requirement for receipt of investment grants.

In Ireland, the figures reported relate mainly to support of micro-enterprises and in Estonia, to support of exports and investment in technology, while in Latvia, they relate to a large extent to jobs created in incubation centres. In some countries (such as Lithuania), the jobs reported also include those created by Financial Engineering Instruments (FEIs).

In the case of **RTDI**, the jobs reported in most Member States relate to the research jobs created through support of R&D projects in research centres or enterprises. In some countries (e.g. Italy and Lithuania), however, the figures reported include other jobs as well as research ones.

In the case of **territorial development**, which covers a range of policy areas, the jobs reported relate in many cases to those created through support for tourism and the cultural heritage (e.g. in Italy, Poland and Romania) or for improving regional attractiveness (e.g. in the Walloon region and Hainaut in Belgium). In some countries (e.g. Estonia and Lithuania), they also relate to support for public services and social infrastructure.

### The appropriateness of using jobs created as an indicator in programmes

As is evident from the above, jobs created is used as an indicator of outcome for the most part in policy areas in which it would be expected to be applied in the sense that at least part of the objective of intervention is to create jobs – in enterprise support rather than, say, in transport, where the main aim is not to create jobs as such, especially directly.

In a number of Member States, however, there is a question-mark over the appropriateness of applying the indicator to certain types of measure. In particular, support to enterprises in many cases is explicitly aimed at increasing their competitiveness and bringing about structural change rather than at directly creating jobs. Indeed, such support might lead to jobs losses in the short-term. The strategic objectives of the intervention, therefore, need to be taken into account when decisions are made on the most relevant indicator(s) to adopt to monitor outcomes and whether or not jobs created is appropriate. In many Member States (such as Austria, Belgium, Denmark and Finland), this happens in practice, in others (such as Italy), it is less evidently the case.

In a number of counties (Denmark and Austria being prominent among them), there is opposition to the use of jobs created as a ‘general indicator’, especially in Competitiveness regions where ERDF support is small and is directed at other aims, such as stimulating innovation and entrepreneurship. Nevertheless, jobs created is seen in many cases as a ‘must have’ indicator from a political perspective even though it might not reflect the scope of enterprise support policy and other indicators, which relate to the specific objectives of policy, are more relevant.

The use of jobs created as an indicator is particularly problematic in respect of RTDI, where, as many reports point out, job creation is not a primary aim of the support provided and in some cases not an aim at all.

### Other points

At the time when the present OPs were initially prepared, the macroeconomic context was very different from what it has turned out to be. Job creation was not a major aim of most ERDF co-financed measures, though it might have been regarded as a positive side-effect. Accordingly, the number of jobs created was not considered to be a key indicator of the output or results of policy but instead a traditional indicator which Managing Authorities might continue to monitor. (An exception is Greece where job creation seems to have been a priority for the Government from the beginning of the programming period.)

Well after the start of programming period, because of the mounting unemployment resulting from the crisis, jobs created was introduced as an indicator more extensively in a number of countries (e.g. in Italy and Lithuania) to monitor the outcome of ERDF co-financed interventions. In Italy, it is reported to have been adopted in most programmes without a real sense of its usefulness or any feeling of 'ownership'. In Romania, common indicators were introduced only in 2011.

## 3. Definition, methods, data reporting and wider use of the indicator

### Definition and methods used for calculation

The definition of the jobs created indicator and the methods to be used for calculating the figures reported are in most cases set out in guidance documents or handbooks regulating the implementation of projects. Guidance is also included in OPs in many countries. In a few cases, it is relatively clear (in the UK, Luxembourg and the Competitiveness OP in Bulgaria), but in other cases, it is either poorly described (in Romania and Malta) or excessively general (in Lithuania). For a number of countries, the directions included in Working Document no. 7, prepared by DG Regional Policy in 2009<sup>6</sup>, are reported to have made the definition of the indicator clear and to have led to more consistency in the data reported (e.g. in Romania, the Netherlands and some regions of Italy).

In some countries, however (Denmark, Latvia, Cyprus and Malta), there is no explicit definition of the indicator and the methods to be used to calculate the number of new jobs created.

- In Denmark, job creation is not used as an indicator of the outcome of ERDF-supported measures but project promoters are asked to give an idea of the expected effects on job creation; the resulting estimates are then made available for use in evaluations.
- In Cyprus, progress in creating jobs from ERDF support was assessed in the Mid-term evaluation through *ad hoc* surveys and the data provided by intermediaries on on-going projects.

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<sup>6</sup> Indicative Guidelines on Evaluation Methods: Reporting on core indicators for the ERDF and the Cohesion Fund, European Commission, 2009.

- In Malta, it is left to beneficiaries of ERDF support to provide an explanation of how the target figures for jobs created are set and how the data to monitor their achievement will be collected.

While the definition of the indicator and the methods to be used for collecting data seem not only to be clearly documented but for the most part followed in a number of countries (Austria, Finland, Sweden, the UK, Lithuania, Poland, Slovenia and Slovakia), in others, there are problems in the way the guidance given is implemented in practice:

- In Estonia, no significant attempts are made to ensure the consistency of the way the indicator is defined and the data are reported. As a result, the data collected lack coherence and the fact that there are no explanatory notes on how they have been calculated means that the meaning of the data is unclear.
- In France, where DATAR has published guidelines on the definition of the indicator and methods of data collection, the actual way the indicator is defined is not harmonised across regions and the method used for calculation is in most cases not explained in any detail. As a result, there is a lack of comparability of the data reported between regions, though the extent of this is unclear.
- In Spain, where the definition of the indicator and the methods to be used to collect data are clearly documented, there are still differences between OPs in the way the jobs created are actually defined and reported.

The late adoption of the clearer guidelines published by the Commission in 2009 has also affected the reporting of data:

- In Romania, the absence of a clear definition of the indicator during the initial period of implementation led to inconsistencies in the reporting of the figures for jobs created and it is only comparatively recently that this has been rectified, but there is still a question-mark over how far all those involved in implementing projects understand and follow the new guidelines.
- In Greece, explicit guidelines defining the indicator and data collection methods were formally adopted in 2009, but the evidence from the data reported suggest that these were either not understood or not respected except for large projects for which impact assessments are undertaken.
- In the Czech Republic, the definition of the indicator used differed between OPs at the beginning of the period and although a common definition was agreed and adopted in 2009, some MAs have continued to use their own specific definitions as well.
- In Italy, the Commission's guidelines were adopted by MAs as the reference for the indicator after they were published in 2009, but since they are not binding, they have not been universally applied in practice and there is little consistency in the data reported.
- In Lithuania, the revision of the definition and of the data collection methods in the course of the programming period has led to the indicator being calculated differently for projects under different calls for proposals, so that the cumulative figures reported for jobs created lack consistency.

In only a few countries are specific efforts made to ensure consistency of the definition of the indicator and the data reported across OPs. In Austria, there is a control system to check that this is the case, and in Slovakia, the central coordinating authority provides guidance and advice on how the indicator should be defined. In many cases, however (in France, Portugal, the UK, Finland, Poland, the Czech Republic, Hungary and Bulgaria), despite all MAs in principle adopting the same definition and methods of data collection, there are some differences in the data reported in practice.

In a number of countries, the lack of consistency makes it difficult if not impossible to aggregate figures across regions to produce a national total for jobs created. This is particularly the case in Lithuania, where the coverage of the indicator varies between MAs, policy areas and even between measures in the same policy area managed by the same MA. In Luxembourg too, there is no common way of collecting data and different methods are used in the same OP so that adding the figures together to produce a national total is problematic.

In Italy, the lack of documentation on the indicator and the methods used to collect data means that it is not possible to gauge the degree of consistency across regions in the figures reported.

In Poland, the rules for collecting and reporting data on jobs created by EU-supported projects are both clear and applied by all MAs, but the lack of a common method of identifying the jobs concerned other than the permanent ones resulting directly from the intervention makes it impossible to calculate the overall number of jobs created. Consequently, the number reported is an under-estimate.

In Belgium and Germany, aggregation of job creation figures across regions is made difficult by each MA developing its own definition and method of data collection. In both countries, there is virtually no coordination at national level and no common understanding has emerged. In Germany, there is some *de facto* coordination only in respect of investment grants because of ERDF support being combined with the 'Joint Task'. For other measures, the Länder often delegate responsibility for collecting and reporting data, which can mean that even MAs do not have a detailed knowledge of how the indicator is defined. Only in few Länder (Sachsen-Anhalt and Berlin are the main examples) are the definition and methods set out in handbooks or guidance documents.

In most countries, ensuring consistency of the data is complicated by the fact that the implementation of ERDF programmes is decentralised and data are collected from individual projects, often by intermediaries, either from project reports (as in Italy, Spain, Portugal, Sweden, Flanders in Belgium and Slovakia) or through annual surveys (as in Ireland<sup>7</sup>). Final beneficiaries may also enter figures directly into the monitoring systems (as in Italy) or simply 'communicate' data to MAs (as in France).

The timing of reporting data also varies between countries. In some cases, it is done on an ongoing basis (as in Austria, Bulgaria and Poland), in others only once a year (as in Ireland and the Brussels and Flemish regions in Belgium). In Finland, figures on jobs created are updated every time a payment application is made, while in Italy, Spain and Portugal, beneficiaries are obliged to quantify the number of jobs created only in the final report on a project. In Slovakia too,

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<sup>7</sup> Though here there are problems with the method used and, in particular, the assumptions that all additional jobs in firms receiving support can be attributed to that support.

figures are reported only when a project has finished. In Latvia, the timing of reporting varies between types of intervention. For high-value added investments, they are counted and reported when the project is completed, while for business incubators, summary reports are prepared every quarter and jobs created are cumulated at the end of the year.

In Finland, actual figures for jobs created by the FEIs managed by Finnvera, a State-owned financing company, are not reported at all but only planned figures, since the company has no interest in actual outcomes in this respect.

### Content of data

The guidelines published by the Commission on the data to be reported for jobs created specify that the data should be adjusted to a full-time equivalent basis (FTE); that they should distinguish temporary jobs from permanent ones; that only actual jobs and not planned or expected ones should be counted; that jobs involved purely in the construction phase of projects should not be included and that only direct jobs should be taken into account and not those which result indirectly from interventions; on the core indicator for jobs created. In practice, the data reported comply with these guidelines in most cases but certainly not all.

It is also evident that efforts to avoid double-counting of jobs are limited in many cases, that for the most part little effort is made to take account of the quality of the jobs created and in a number of cases, jobs maintained or safeguarded are included with those created with no distinction between the two. In some cases too, the jobs reported as being created as a result of ERDF support might also be supported by the ESF, giving rise to the possibility of the jobs created by the Structural Funds as a whole.

The main features of the content of the data for jobs created which are reported are summarised below (see Annex Table 1 for more details):

- In nearly all cases, jobs are either reported in FTE terms or only full-time jobs are counted. The latter is especially so in EU12 countries, where part-time working tends to account for only a small proportion of employment so that relatively few jobs are missed by leaving them out of account. The exceptions are Sachsen in Germany, some OPs in Greece and most OPs in Slovenia, where in each case the simple number of jobs are counted. This was initially the case for OPs in Lithuania as well.
- In around half the countries, no distinction is made between permanent and temporary jobs. In some cases, this is deliberate. In France, for example, it is not considered meaningful since temporary jobs are often renewed when fixed-term contracts come to an end. In Sweden, most jobs start off being temporary and are then converted to permanent ones after a period. Where a distinction is made, this is done in varying ways. In some countries, only jobs which are expected to last for more than a minimum period are reported, the minimum ranging from 5 years in Finland to one year in the UK and just 9 months in Ireland. In others, such as Germany, or Hungary, reporting is confined to jobs with permanent, or long-term, contracts of employment.
- In nearly all cases, jobs created in construction are not included in the figures reported, but they are included without distinguishing them in Ireland, the Brussels region and



Luxembourg. They are also included in Greece, where they are converted to FTE terms if they last for less than a year.

- In most cases too, the jobs reported are actual rather than expected ones, though there are some OPs where the status of the jobs reported is unclear (such as in Cyprus) or no clear distinction is made (such as in some regions in France). There are also others where expected jobs are reported because of a lack of data on actual jobs (such as some regions in Germany and the Flemish region of Belgium before projects are completed and are still underway).
- In the large majority of cases, only jobs directly created are counted, but there are some cases where those created indirectly are also included, such as in Luxembourg, 7 regions in France, some regions in Italy and possibly the UK, in Belgium (though limited to around 5% of the total in the Walloon region), and jobs resulting from investment in infrastructure in Germany and from business infrastructure in Romania.
- In many cases, little or no effort is made to avoid double-counting of the jobs which are reported, though for many of the MAs concerned it is not regarded as likely to be a serious problem because relatively few beneficiaries receive more than one source of funding. In a number of Member States, however, checks have been put in place to avoid double-counting, such as through a monitoring system to record beneficiaries as in Austria or Slovenia or, more rigorously, by collecting details of the employees taken on, as in Romania and Slovenia again.
- In hardly any case is the quality of jobs created monitored or reported, though the number of jobs in research gives some guide and in a few cases, details are collected of the characteristics of the people employed (as in the Brussels region) or of the qualifications needed (as in some regions in France).
- In most cases, the data reported for jobs created do not include jobs maintained or safeguarded as a result of interventions, but in some cases they do and the jobs concerned are not separately distinguished. This applies to the figures reported for Greece, Italy, Estonia, the Flemish region of Belgium, two regions in Germany, three in France and some enterprise support measures in Lithuania.
- In general, the jobs created by the ERDF which are reported do not include those also supported by the ESF to any significant extent, though in some cases, it is not entirely clear that this is so because no checks are made to verify that the projects co-financed by the ERDF are not receiving financing from the ESF as well.

The above divergences from the guidelines mean that there is a significant lack of comparability between the figures reported which adds to the differences in the coverage of the indicator noted above and makes aggregating them across countries, or even in some cases across OPs within countries, extremely problematic.

## Aggregation of jobs created across OPs

In a number of Member States, but by no means all, jobs created as a result of ERFD support are summed across OPs, where there is more than one<sup>8</sup>, to calculate a national total. This is the case in the Czech Republic, Austria and Finland, as well as in France – despite the differences in the content of the data noted above - where the calculation is carried out by DATAR which also undertakes plausibility and reliability checks. In Poland, national aggregates are obtained from the national information system for monitoring and control.

When the data are more widely used at national level, they tend to be checked by the national authority responsible for the monitoring system, as well as by the authorities managing OPs. In the UK, however, while data are summed across OPs to produce a national running total, if only as a broad guide to outcomes, there are no rigorous checks to ensure data consistency.

In other countries, the data for individual OPs can ‘technically’ be aggregated to produce a national total from the information system in place, but this is not done in most cases other than for reporting to the Commission (as in Hungary, Latvia, Germany and Portugal). In most countries too, only limited, if any, checks are made to ensure that the data are consistently defined and measured and, therefore, capable of being summed to produce a meaningful total.

In a number of countries (such as the Netherlands and Sweden), data are not aggregated across OPs at all even for reporting purposes. In Germany and Belgium, there is no real interest in doing so because of the Federal structure of the country and the responsibility for regional policy being vested in the regions. In Spain, the central authority sums the data from the information system across beneficiaries and intermediate bodies to calculate the number of jobs created in the different ERDF programmes, but does not then aggregate these to produce a national total.

Whatever the extent of aggregation in Member States, it is evident from the above that the differences in the way in which the indicator is defined in practice and jobs created are measured, as well as the variations in the extent to which it is applied to interventions, make it difficult to interpret the figures which are reported at all levels. It is hard to judge whether these figures are over-estimates of the gross jobs created as a result of ERDF-supported interventions – because, for example, they include jobs safeguarded as well as created or involve double-counting – or under-estimated, because, for example, they cover only certain measures.

## Estimates of jobs created up to end-2011

The number of job which are reported in the AIRs to have been created up to the end of 2011 in each country as a direct result of ERDF support are set out in Table 2 together with a breakdown by area and, where available, the national expert’s adjustment of the reported figures to exclude jobs in construction, safeguarded jobs and jobs indirectly created. In practice, this was not always possible because of a lack of information on the jobs concerned, such as in Greece or Cyprus. Overall, after adjustment, the total number of jobs created as a direct result of the expenditure co-financed by the ERDF amounted to just under 395,000 at the end of 2011 (though in the Czech Republic and Malta, the figures relate to end-2012).

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<sup>8</sup> That is other than in countries like Cyprus, Malta and Luxembourg.

**Table 2 Estimates of gross jobs directly created in Member States from ERDF up to end-2011**

	Jobs reported in AIRs (incl non-core) (1)	Jobs reported in SFC2007 (2)	Core indicators end-2011 in AIRs (1) (3)				Adjusted direct gross FTE jobs created (4)
			no. 1	no. 6	no. 9	no. 35	
			Total jobs created	Research jobs	FTE jobs in SMEs	Jobs in tourism	
AT	3,284	3,143	3,143	141			3,284
BE	15,174	15,174	15,174	343	3,061	138	7,016
BG	1,399	756	1,399	0			1,399
CY	1,641	1,641	1,310	331			1,641
CZ	21,470	9,188	21,470	3,056		1,260	20,000
DE	76,803	43,462	46,039	674	29,053	928	37,500
EE	3,759	3,759	3,759	12			3,759
ES	46,538	40,743			46,538		41,774
FI	15,468	15,472	15,472	1,625	15,472	682	15,472
FR	25,002	19,068	25,002	771	7,244		28,501
GR	12,408	11,881		6	11,875		12,494
HU	31,343	17,650	31,343	1,922		2,791	31,343
IE	40,614	34,431		806	39,808		31,658
IT	44,361	43,647	10,946	1,318	7,109	707	12,370
LT	553	508	508	133		86	530
LU	113	113	113	63			90
LV	2,628	-	1,638	0	1,638		1,638
MT	109	-	189	87	189	1	109
NL	6,499	7,586	6,499				6,499
PL	32,321	31,233	32,321	2,487	32,321	1,901	45,700
PT	1,210	1,210	1,210	0	337	53	1,210
RO	4,360	4,360	4,360	611	1,593	84	4,174
SE	27,212	27,212	27,212	164			27,212
SI	2,154	1,543	1,543			611	2,154
SK	1,432	1,432	1,432		1,102	340	1,432
UK	55,480	48,011	48,889	2,593	14,510	171	55,480
EU27	473,335	383,223	300,970	17,142	211,850	9,753	394,439

Notes: based on National reports

(1) Number of jobs created as reported in AIRs summed to national totals. Totals may not be meaningful since figures for different measures may be defined differently and measures included may be more or less relevant.

(2) The total number of job created as recorded in the European Commission SFC2007 system might be the figure for core indicator no.1 or no.9 reported in the AIR or a combination (e.g. sum) of the four core indicators on jobs. For a few programmes the numbers in the SFC2007 system are different from those in the AIRs. See Annex 3 for details.

(3) Definitions (source: DG Regional Policy, Working Document No. 7, "Indicative guidelines on evaluation methods: Reporting on core indicators for the ERDF and the Cohesion Fund, 2007-2013")

(4) Excluding indirect, safeguarded and construction jobs as well as expected rather than actual jobs, as estimated by experts  
BE: Adjusted figures exclude indirect+maintained jobs for Flemish OP and indirect+construction jobs for Brussels OP

CY: Expected jobs not distinguished from actual jobs in data reported.

CZ: No data available at end-2011. Figures refer to end-2012.

DE: No. 9 is the most reliable figure as it relates to similar measures as Joint Task. 35-40,000 is expert's best estimate of total.

EE: Maintained jobs may be included. Insufficient information to adjust figures reported.

ES: Main adjustment is removal of 4,764 jobs wrongly reported in Castilla La Mancha AIR

FI: In addition, there are 9,417 planned jobs to be created by Finnvera (FEI).

FR: Indirect+safeguarded jobs included in some OPs. Big difference between data in AIRs and SFC2007.

GR: Safeguarded jobs may be included. Jobs during implementation of projects are included as temporary.

HU: Big difference between data in AIRs and SFC2007.

IE: Mix-up of concepts in data reported in regional OPs so aggregation not meaningful.

IT: Main adjustment: exclusion of 32,997 reported jobs in Puglia, estimates rather than actual.

LT: Figures adjusted to exclude maintained jobs reported for some measures supporting SMEs.

LU: Figures adjusted to exclude construction jobs.

LV: Safeguarded jobs included.

MT: No data available at end-2011. Figures refer to end-2012.

PL: Estimated total after adjusting for under-reporting of jobs in R&D and tourism.

RO: Figures adjusted by converting research jobs to FTE.

UK: Main adjustment: Inclusion of jobs created in addition to those reported as core indicators

For a number of countries, the experts expressed doubts about the reliability of the figures reported not only because jobs are more widely defined than specified by the guidelines but also because of the limited checks made on the data reported by those responsible for projects. This was the case in France, where efforts have been made to improve the reliability of the figures (by DATAR, the central authority responsible for regional development), but concentrated on the method used for calculating the data rather than on checking the reliability of the figures reported by beneficiaries. On the other hand, there are many countries, such as Spain, where systematic checks are carried out on the figures received from the various projects to verify their accuracy.

Because of the differences in the way that the indicator is defined in practice and data are collected, many of the figures cannot meaningfully be compared with those for other countries. An extreme case is Ireland, where the number of jobs reported to have created as a result of ERDF-financed interventions is very much larger than elsewhere in relation to the expenditure involved, but where a much more generous interpretation than elsewhere of the link between the support provided and additional jobs has been adopted. (Essentially any additional jobs created in firms supported are treated as being a result of the support.)

### **Use of jobs created as an indicator of national programme outcomes**

The indicator of jobs created is used in a number of countries to measure the outcome of interventions funded by national programmes as well as those co-financed by the ERDF. This is especially so if creating jobs is a requirement for obtaining support, as is the case as regards the Joint Task in Germany and investment grants in Belgium. In the latter, for example, jobs created is commonly used to assess outcomes of long term development strategies such as the 'Flanders in Action Plan' or the 'Marshall Plan 2.Geen' in the Walloon region.

In the UK, jobs created is widely applied as an indicator of the achievements of national measures and has been for many years. At present, it is being used to monitor the National Enterprise Zone and Regional Growth Fund in England and by the devolved administrations in Wales, Scotland and Northern Ireland to monitor their development programmes.

In France, the indicator is used to measure the jobs created by the *Contrats de Projets Etat-Région* (CPER) – the programme of development projects jointly planned and financed by the central government and the regions.

In Slovakia, the indicator is used in programmes providing state aid to foreign direct investments since job creation is a major aim.

In Sweden, it is used in national programmes explicitly aimed at creating new jobs, though these are small compared to ERDF co-financed programmes.

In Finland, it is used to measure the performance of the Centre of Expertise Programme, one of the main aims of which is to create jobs requiring a high level of skills.

On the other hand, there are no wholly nationally-funded programmes using jobs created as an indicator in many EU12 countries - Poland, the Czech Republic, Hungary, Estonia, Latvia and Malta – as well as in Greece, in part because such programmes, if they exist at all, are small in relation to ERDF-financed ones.

#### 4. Cost per job created

The number of jobs created as a result of ERDF-financed interventions, even if correctly and consistently measured, in themselves are difficult to assess as a measure of policy performance if they are not related to the expenditure involved in creating them. It is of some relevance, therefore, to know whether, say, 10,000 jobs were created with expenditure of EUR 1 billion or EUR 10 billion. This assumes, of course, that creating jobs is a primary objective of the expenditure concerned, which in itself limits the extent to which such an exercise can be meaningfully undertaken in respect of the ERDF in the present programming period. As indicated above, therefore, job creation is a central aim only for a small number of interventions – arguably many fewer than the cases in which it is used as an indicator.

The analysis carried out in the national reports demonstrates this forcibly. The wide variation in the average cost per job created which is calculated in the reports stems from differences in the types of measure concerned as well as in the objectives even in respect of measures which seem similar. The differences, however, also stem from the differing extents to which it was possible, from the data available, to confine the calculations to narrowly defined measures for which job creation was the central aim, as well as from differences in the degree to which the data covered all of the expenditure entailed.

Even leaving aside support for investment in infrastructure, for which the direct creation of jobs is not be a major aim, and focusing on enterprise support alone, the estimates of average cost per job vary from almost EUR 300,000 in Germany to only around EUR 12,400 in Lithuania (see Annex 2). This in itself does not necessarily mean that the measure concerned in the latter is over 20 times more cost effective in increasing employment than the measure in the former, since it leaves out of account the jobs which may be indirectly created as well as the longer-term effects. Few measures, therefore, can be meaningfully assessed by the jobs created indicator alone. To obtain a complete picture, account needs to be taken of the wider effects of interventions on, in particular, the competitiveness of firms and the development potential of regions, which are likely to be more important objectives of ERDF support.

#### 5. Estimates of net jobs created

The gross jobs reported above are based on the (implicit) assumption that the additional jobs associated with an intervention would not have been created in the absence of the support involved<sup>9</sup>. There is, accordingly, no allowance for ‘deadweight’ effects – for the possibility that some, or even all, of the additional jobs would have been created in any case even without the support received. In addition, they take no account of the repercussions of the support given to the enterprises receiving funding on other enterprises, which could well suffer a loss of market share as a result, giving rise perhaps to a reduction in the people they employ. Equally, while, therefore, the fact that indirect effects are not taken into account tends to understate the jobs created as a result of ERDF financing, measuring jobs in gross rather than net terms tends to overstate the overall effect on employment.

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<sup>9</sup> According to the Commission guidelines, the jobs reported should relate to ‘*new working position(s) created... as a direct result of project completion*’ (‘Indicative Guidelines on Core Indicators’, Working Document, No.7, Programming period 2007-2013, p. 9, authors’ bolding). It is not specified, therefore, that the jobs in question should be limited to those that are due to the funding provided, though to do so would inevitably raise problems of estimation.

Estimating the overall net effect of interventions, however, is far from straight-forward since it involves trying to identify what would have happened to employment if the interventions had not occurred – or, in other words, carrying out some kind of counterfactual analysis. Such an analysis is further complicated by the need to take account of the spatial objectives of the ERDF, that the support provided is specifically aimed at strengthening the development potential of problem regions, in part through increasing the competitiveness of the enterprises located there and, therefore, their market shares. Accordingly, where any employment losses occur as a result of interventions, whether in the region concerned or outside, whether in the EU or in the rest of the world, is of some relevance.

Attempts to estimate the net effects on employment of ERDF support have been made in only around a third of Member States, in most cases as part of evaluations of specific programmes or measures, usually relating to enterprise support. In other cases, estimates have been generated of the overall impact on jobs of Cohesion policy funding over the programming period by using macroeconomic models. The estimates produced may be referred to in AIRs in the countries concerned, though rarely if ever elaborated on. In the great majority of cases, however, the issue, and the fact that it represents an important qualification to the figures for gross jobs created which are reported, is not mentioned.

Only a few national reports, therefore, refer to efforts to estimate the net employment effects of interventions:

- In Germany, evaluations relating to the Joint Task have regularly tried to assess its effect on employment using different methods, and a few studies have also focused on the ERDF contribution. In addition, a number of studies have attempted to estimate the overall employment effect of OPs using the HERMIN macroeconomic model.
- In Finland, the ‘deadweight’ effects of enterprise support have been estimated by various methods, while a number of counterfactual studies of the effect of such support on growth and employment have been based on a large panel dataset for firms constructed by Statistics Finland.
- In Estonia, the Mid-term evaluation carried out in 2011 attempted to estimate the net employment impact of all OPs. In addition, the National Audit Office has undertaken an impact assessment of enterprise support measures using counterfactual methods as well as surveys, while the Ministry of Economic Affairs and Communications used qualitative as well as quantitative methods in its Evaluation of Enterprise and Innovation Policy<sup>10</sup>.
- In Cyprus, the Mid-term evaluation put special emphasis on estimating real job creation through detailed investigation of the data and surveys.
- In Latvia, net jobs created as a result of EU support over the period 2007-2013 were estimated in 2011 by the Stockholm School of Economics in Riga by means of macroeconomic model simulations; these showed a net gain to employment of around

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<sup>10</sup> Jaaksoo, K., Kitsing, M., Lember, K., Rebane, T. 2012. Mid-term evaluation of Enterprise and Innovation Policy (*Ettevõtlus- ja innovatsioonipoliitika vahehindamine*). [http://www.mkm.ee/public/Ettevotlustoetuste\\_loppraport.pdf](http://www.mkm.ee/public/Ettevotlustoetuste_loppraport.pdf)

2.5% at its peak in 2012 (slightly smaller than the average amount of funding received relative to GDP). The findings were partly reported in the 2011 AIR.

- In Lithuania, econometric modelling have also been used to estimate net employment gains at the macro-level, while counterfactual analysis has been undertaken to estimate jobs created at project or measure level.
- In Italy, a counterfactual evaluation of the effect of all forms of enterprise support going to the craft sector in Piemonte, carried out for the period 2008-2009, estimated that 3,200 to 4,300 additional jobs were created at an average cost per job of EUR 10,130 to EUR 13,070.

## 6. The proposed indicator of jobs created in the 2014-2020 period

The national experts were asked to assess how far MAs were familiar with the proposed new definition of the common indicator for jobs created for the 2014-2020 programming period. The officials interviewed were, therefore, questioned on whether they had read the relevant Commission document and had participated in meetings and discussions on it. The only countries where officials professed to not being familiar with the definition were Bulgaria, the Czech Republic and Portugal, though in Romania, there was some variation in response between those surveyed. In Lithuania, it was reported that while MAs are familiar with the definition, they do not have a clear understanding of it or how it should be applied in practice.

### **The proposed common indicator of jobs created for 2014-2020**

#### ***Employment increase in supported enterprises – Gross new working positions in supported enterprises in full time equivalents (FTE)***

Essentially a 'before-after' indicator which captures the part of the employment increase that is (a) direct consequence of project completion (workers employed to implement the project are not counted). The positions needs to be filled (vacant posts are not counted) and increase the total number of jobs in the enterprise. If total employment in the enterprise does not increase, the value is zero – it is regarded as realignment, not increase. Safeguarded etc. jobs are not included.

*Gross:* Not counting the origin of the jobholder as long as it directly contributes to the increase of total jobs in the organisation. The indicator should be used if the employment increase can plausibly be attributed to the support.

*Full-time equivalent:* Jobs can be full time, part time or seasonal. Seasonal and part time jobs are to be converted to FTE using ILO/statistical/other standards.

*Durability:* Jobs are expected to be permanent, i.e. last for a reasonably long period depending on industrial-technological characteristics; seasonal jobs should be recurring. Figures of enterprises that went bankrupt are registered as a zero employment increase.

*Timing:* Data is collected before the project starts and after it finishes; MAs are free to specify the exact timing. Using average employment, based on 6 months or a year, is preferred to employment figures on certain dates.

*Guidance Document on Monitoring and Evaluation – ERDF and Cohesion Fund, Concepts and Recommendations, Programming Period 2014-2020, European Commission, April 2013. Annex 1*

- Monitoring systems need to be improved with systematic quality checks in order to ensure that data collected are reliable and there needs to be effective coordination between regional authorities, and MAs generally, to ensure that the data reported are

consistent and comparable. The Commission should provide guidelines, spelling out the frequency of checks, the methods for carrying them out and so on.

- Some of the concepts used in the Guidelines, such as the 'durability' of jobs or the definition of SMEs, need to be clarified to ensure that they are interpreted consistently across OPs. There is also a need to make clearer how jobs which are a direct result of projects should be distinguished.
- There is equally a need to ensure that not only MAs but also implementing bodies and beneficiaries, which are responsible for providing the data, are familiar with the new requirements and have the same understanding of them.
- In the German report, it is noted that focusing interventions too much on the immediate creation of jobs runs the risk of supporting less productive and uncompetitive firms, leading to an inefficient use of resources. It was suggested accordingly that 'jobs created' should be clearly distinguished from 'employment effects' of programmes. Similarly, the view is expressed in a few other reports that there is a need to recognise that the primary aim of ERDF support to enterprises, and even more to RTDI, is not to create jobs as such but to improve competitiveness and to bring about structural change.
- In the report for Malta, it is emphasised that the quality of jobs created should not be ignored in the reporting system, given that it is an aim of EU policy to improve the quality as well as quantity of jobs.
- In a number of cases (in Spain, Greece, Estonia and Latvia), it is considered that the proposal, if implemented effectively, is likely to impose a greater administrative burden on recipients of funding as well as on MAs.

## 7. Concluding remarks

When the current programmes were planned in 2006–2007, job creation was not a major aim of policy and, accordingly, an indicator of this was not in many cases considered a useful measure of performance. The adoption of the indicator was, therefore, largely in response to Commission demands. The situation has changed over the intervening period because of the crisis and the sharp increase in unemployment which has accompanied it. However, although there has been an almost universal shift in policy priorities across the EU towards increasing employment, the number of jobs created has not in general been more widely adopted as an indicator.

This is understandable given that creating jobs directly is rarely a primary aim of ERDF co-financed interventions which tend to be directed at strengthening the development potential of regions through helping to bring about structural change and increasing the competitiveness of the enterprises located there. While an important part of the objective of such a focus is to create the conditions for sustainable job creation over the long-term, it may not necessarily boost employment in the short-term. Indeed, it could well be the case that even enterprise support measures lead to employment declining for a time as a result of their effect in increasing the efficiency of firms and shifting economic activity towards higher-value-added areas.



The number of jobs created directly by ERDF support, therefore, gives only a very partial indication of the employment effects of the funding concerned and is liable to be a highly misleading guide to the way support should be allocated if the priority is to increase employment. As the indicator is at present defined and reported, this applies even in the short-term given that it measures jobs in gross rather than net terms, that jobs in the implementation of projects (such as in construction in particular) are excluded and that jobs created indirectly (such as through the boost in demand to supplying firms or to the regional economy more generally) are not taken into account.

There are good reasons for the present definition. Calculating both the net effect of interventions – i.e. allowing for displacement and deadweight effects - and their indirect effects involves a good deal of estimation and is time-consuming. Figures for gross jobs directly attributable to support can, therefore, be produced much more quickly and with considerably less effort to give at least an indication of the initial effect on employment.

In addition, defining the indicator to exclude jobs created in construction omits employment which is inevitably temporary, lasting only so long as projects are being implemented. Moreover, while increasing support for infrastructure projects may be a means of providing employment for construction workers – as was the case in many countries as a response to the recession in 2009 – such projects need to be decided and assessed in terms of their contribution to, say, improving transport links or energy efficiency rather than the number of people they employ<sup>11</sup>. Indeed, the additional projects undertaken during the recession had in the main already been decided and were simply brought forward to give a boost to the economy and employment.

However, while the definition and use of the indicator can be defended, the way that it is applied in practice is more open to criticism as described above. The data for gross jobs at present reported, therefore, are subject to serious problems of interpretation and comparability which stem from:

- significant variations between both OPs and Member States in the extent to which gross jobs directly created is used as an indicator of outcomes, which means that differences in the figures reported are as likely to stem from variations in the measures covered as from differences in performance in actually creating jobs;
- the failure to apply in OPs the definition of the indicator as specified in the Guidelines, so that temporary as well as long-term jobs, jobs in construction and jobs created indirectly are included in a number of cases in the figures reported, as are jobs which have been safeguarded rather than created;
- the failure in some cases to distinguish properly the jobs which are directly linked to ERDF support which tends to mean that the figures reported overstate the true numbers (the most extreme example being Ireland where all jobs created in enterprises receiving support are attributed to it irrespective of whether they are a direct result or not);

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<sup>11</sup> If job creation were the ultimate end, then employment could be increased simply by reducing the amount of machinery used and reverting to old technology.

- the lack of coordination or cooperation between managing authorities in a number of countries which means that the data collected are not on the same basis and therefore cannot meaningfully be summed to produce a national total;
- the highly variable extent of checking and verification of the data collected both by individual managing authorities and centrally which means that some of the figures reported are more uncertain than others, which adds to the difficulty of comparing across countries.

These deficiencies raise a major question-mark over the usefulness of the indicator as it is applied at present and give rise to serious doubts, in particular, over whether the headline figures for the number of jobs created as result of ERDF support are at all meaningful. Certainly, there is a need for substantial changes to be made in the next programming period to ensure that the data reported give a reasonably reliable indication of the additional jobs which the support provided has been directly responsible for. This means in effect:

- not only defining the indicator in a clear and unambiguous way but ensuring that the data collected conform to the definition and that common methods of identifying the jobs created are applied in all programmes across the EU;
- identifying the measures to which the indicator should be applied in all OPs so that the data collected are on a common basis throughout the EU and relate to the same categories of expenditure;
- ensuring that effective arrangements for checking and verifying the data collected are put in place in all Member States to help allay the doubts which surround the figures at present. This means establishing a central system for monitoring the projects and measures supported, combined with a database of the jobs created and of the people filling them. Such systems have been established in a number of countries (such as Austria) which can provide examples to others.

If the above arrangements are to be successfully put into effect and if the data reported on jobs created are to become reliable, it is almost certainly the case that Member States and Managing Authorities need to be persuaded of the value of the indicator and, accordingly, that it is in their interests to ensure that the data they report are meaningful. So long as they collect the data solely because the Commission asks them to, which applies in many cases at present, the quality of the data is unlikely to improve as much as required.

There is a parallel need to take explicit account of other indicators as well as jobs created which reflect longer-term, and ultimately more important objectives of policy, such as, in particular, improving the competitiveness of businesses and strengthening the development potential of regions so that they can sustain growth. It is equally important to extend and improve the evaluation of the measures to which the indicator is applied in order to produce better estimates of their overall net effect on employment, including the additional jobs they are indirectly responsible for. This would put the figures for the gross jobs they directly create into perspective and would help to avoid mistaken conclusions from being drawn about how the ERDF contributes to the pursuit of employment objectives which can lead to misplaced policies being adopted in the search for more jobs.

## Annex 1 Content of the reported data on job creation

	<i>FTE or number of jobs?</i>	<i>Temporary distinguished from permanent?</i>	<i>Construction jobs included?</i>	<i>Actual or expected jobs?</i>	<i>Jobs created indirectly as well as directly?</i>	<i>Effort to avoid double-counting?</i>	<i>Effort to report job quality?</i>	<i>Jobs created distinguished from safe-guarded?</i>	<i>ERDF jobs distinguished from ESF?</i>
<b>Austria</b>	Both are used	Duration distinguished but only for AMFG scheme	No	Both planned and actual outcomes reported	Only direct should be reported	Monitoring system ensures this	Only for AMFG scheme	Yes	Yes
<b>Belgium</b>	FTE	Yes, in all OPs except Flemish, where both reported together	No, except in Brussels, where included and no distinction	Actual in all OPs for finished projects. In Flemish, expected reported for on-going projects	Both included in all OPs. In Wallonia, indirect limited to +/-5% of total reported.	No in Flemish OP, in Brussels + Wallonia, check on listing of beneficiaries by MAs	No. But assessed in Wallonia in ex post eval. In Brussels, data collected on employee characteristics	Yes, in all OPs except Flemish, where both reported together	Yes. Data relate only to ERDF
<b>Bulgaria</b>	FTE	No distinction in data reported	No, except for OP Transport where data are collected but not aggregated and published	Expected except in Competitiveness OP	No, only direct	Site checks carried out for Competitiveness OP	No	Yes. Jobs safe-guarded are not reported.	Yes, there is a distinction. Data refers exclusively to ERDF.
<b>Cyprus</b>	Only full-time jobs reported (part-time<10% total employed)	No	Unlikely	No distinction in data reported	No	No. Not a concern in design of OP	No. Not a concern in design of OP	Jobs safe-guarded not a concern in design of OP	Yes, there is a distinction. Data refers exclusively to ERDF.
<b>Czech Republic</b>	FTE	In general only permanent reported. No specific definition but usually related to duration of operation - 3-5 years	No	Actual jobs. Planned reported in most OPs	No	Yes, all projects have to provide a list of employees - cross-checked with projects supported by other OPs.	No, but reflected in no. of R&D jobs created. In Enterprise and Innovation OP, data on ICT and strategic service jobs collected	Yes. Jobs safe-guarded not reported	Yes
<b>Denmark</b>	Jobs created not used as an Indicator								

	<i>FTE or number of jobs?</i>	<i>Temporary distinguished from permanent?</i>	<i>Construction jobs included?</i>	<i>Actual or expected jobs?</i>	<i>Jobs created indirectly as well as directly?</i>	<i>Effort to avoid double-counting?</i>	<i>Effort to report job quality?</i>	<i>Jobs created distinguished from safe-guarded?</i>	<i>ERDF jobs distinguished from ESF?</i>
<b>Estonia</b>	Only full-time jobs reported (part-time<10% total employed)	No	No	Varies. Enterprise Estonia reports actual jobs. Data reported by Kredex make no distinction	No	No	No	No, data may cover both	Yes
<b>Finland</b>	FTE. 2 part-time or seasonal jobs counted as one	Yes. 'New jobs' are expected to continue for over 5 years	No	Actual except for Finnvera (FEI), only planned jobs reported	No	Some guidance given to prevent this but MAs admit there might still be some.	New R&D jobs and new women's R&D jobs reported as well as sector of firms supported.	Yes. Jobs safe-guarded not reported	Yes
<b>France</b>	FTE	No. Official position of DATAR is that distinction makes no sense, since there are more and more fixed-term contracts	No indication that construction jobs reported. Might be included in some infrastructure projects.	Only 12 regions make distinction	7 regions report creation of indirect jobs.	No efforts reported	Some regions specify level of qualification of jobs created. 6 regions reported research jobs created.	6 regions refer to jobs maintained, half of them distinguish these, others report them together	Yes
<b>Germany</b>	FTE in all regions except Sachsen, which counts the number of jobs	Only permanent jobs reported. Temporary jobs not mentioned. Definition='intention to maintain job without a time limit'	No	Often not clearly indicated. In practice, usually actual but in a few OPs planned since data on actual not collected	Only direct for enterprises and RTDI support. For infrastructure, data relate to jobs created indirectly.	In Joint Task, avoided by linking jobs created to intervention. But may occur when a firm supported by different measures	Some indication given by R&D-jobs created	Yes, except in a few cases (Bremen, Hessen)	Yes in nearly all cases

	<i>FTE or number of jobs?</i>	<i>Temporary distinguished from permanent?</i>	<i>Construction jobs included?</i>	<i>Actual or expected jobs?</i>	<i>Jobs created indirectly as well as directly?</i>	<i>Effort to avoid double-counting?</i>	<i>Effort to report job quality?</i>	<i>Jobs created distinguished from safeguarded?</i>	<i>ERDF jobs distinguished from ESF?</i>
<b>Greece</b>	FTE in most cases but not all	No, but all jobs created during implementation considered temporary	Jobs created during construction counted as temporary. Expressed in man-year equivalents	Beneficiaries asked to report both, but do not always do so	No	No	No	No, both counted together	Yes
<b>Hungary</b>	FTE, including for those employed for less than a year	No,, but all jobs need to be based on a long-term legal employment contract,	No	Actual	No	Not by the MA, but Hungarian tax authority is investigating the problem data	No (apart from research jobs)	Yes and jobs safeguarded not included	Yes
<b>Ireland</b>	FTE	Yes. Permanent jobs have to last 9 months or longer at the date of the Annual Employment Survey	Yes	Actual	Direct jobs only	Same method used as national annual employment survey so as to ensure jobs counted consistently	Very little	Information on distinction between jobs created and those safeguarded is collected but not published	Yes, Data relate only to ERDF
<b>Italy</b>	FTE	No distinction in most cases	Differences across OPs.	In most OPs, clearly specified that only actual jobs are counted	In most cases, there is a distinction and only direct jobs are reported. In some cases there is no distinction	No	No	No	Yes

	<i>FTE or number of jobs?</i>	<i>Temporary distinguished from permanent?</i>	<i>Construction jobs included?</i>	<i>Actual or expected jobs?</i>	<i>Jobs created indirectly as well as directly?</i>	<i>Effort to avoid double-counting?</i>	<i>Effort to report job quality?</i>	<i>Jobs created distinguished from safeguarded?</i>	<i>ERDF jobs distinguished from ESF?</i>
<b>Latvia</b>	Number of jobs but only full-time jobs reported	Jobs reported are permanent or described as 'long-term'	No	Actual	No	The way jobs data collected suggests no significant double counting	No in general, but for 'High value-added investments', target group is entrepreneurs - job intended to be model for rest of economy	No	Yes
<b>Lithuania</b>	Initially numbers for all measures but changed to FTE for some over period	Yes. Permanent jobs are typically those remaining after completion of projects	No	Actual	No	No	No	In general only new jobs counted but some enterprise support measures report created and maintained together	Yes
<b>Luxemburg</b>	Only full-time jobs counted	For RTDI, both permanent and temporary jobs reported, elsewhere, only permanent	Yes and not distinguished	Both reported but clearly distinguished	Yes	Double-counting not a particular issue for MA	No	Yes. Jobs safeguarded not reported	Yes. Data relate only to ERDF
<b>Malta</b>	FTE	No	No	Actual	No	Efforts but no formal check	No	Yes. Jobs safeguarded not reported	Yes. Data relate only to ERDF
<b>Netherlands</b>	FTE	No	No	Planned, committed and actual jobs reported by all MAs	No	Calculation methods should prevent this but it cannot be totally ruled out	No	Yes. Jobs safeguarded not reported	Yes. Data relate only to ERDF

	<i>FTE or number of jobs?</i>	<i>Temporary distinguished from permanent?</i>	<i>Construction jobs included?</i>	<i>Actual or expected jobs?</i>	<i>Jobs created indirectly as well as directly?</i>	<i>Effort to avoid double-counting?</i>	<i>Effort to report job quality?</i>	<i>Jobs created distinguished from safeguarded?</i>	<i>ERDF jobs distinguished from ESF?</i>
<b>Poland</b>	FTEs. Part-time and seasonal jobs converted into FTEs	Yes. Only permanent included (those planned to last for 2+ years) but some MAs monitor other jobs too	No	Actual. OPs report also target, baseline and estimated	No	No	No	Yes. Jobs safeguarded not reported	Yes
<b>Portugal</b>	FTE	Only permanent reported, but data collected on temporary jobs too	They should not be because they are temporary but some MAs might include them	Both planned and actual reported and clearly distinguished	No	No	No, but in some cases information on quality included in final reports	Yes and only jobs created reported	No. MAs do not verify whether jobs created by ERDF were also supported by ESF
<b>Romania</b>	FTE	Yes, only permanent jobs (with duration of 3+ years) reported	No	Mostly actual	No except for business infrastructure where jobs reported as an effect of investment	Yes, details of employment contracts required which should prevent double-counting	No, but quality reflected in number of research jobs created	Yes	Yes
<b>Slovenia</b>	Numbers except for innovation support	No	No	Actual	No	Yes, by checking beneficiaries in monitoring system and details of employment contracts in supporting documents	No	Yes and only jobs created reported.	Yes. Data relate only to ERDF

	<i>FTE or number of jobs?</i>	<i>Temporary distinguished from permanent?</i>	<i>Construction jobs included?</i>	<i>Actual or expected jobs?</i>	<i>Jobs created indirectly as well as directly?</i>	<i>Effort to avoid double-counting?</i>	<i>Effort to report job quality?</i>	<i>Jobs created distinguished from safeguarded?</i>	<i>ERDF jobs distinguished from ESF?</i>
<b>Slovakia</b>	FTE	No	No	Actual, but planned jobs also reported in AIRs	Only direct jobs included in indicator but jobs created indirectly reported in AIRs after end of projects	Yes, it is an issue addressed by MAs	No but quality of jobs reflected in types of project implemented	Yes. Jobs safeguarded not reported	Not clear
<b>Spain</b>	FTE	No explicit guidance given. Intermediate bodies responsible for checking coherence of numbers	No, not included	Data report on actual outcomes. (Jobs are reported only after completing the projects)	No	No but cases rare where firms receive different forms of support	No	Yes. Jobs safeguarded not reported	Data collected separately but no procedure for identifying cases where both ERDF and ESF might support
<b>Sweden</b>	FTE	No. Almost all new jobs start off being temporary and converted to permanent after 2 years	No	Actual	No	The risk is well-known to MAs and allowed for so far as possible but no standard method	No	Yes. Jobs safeguarded not counted	Not clear
<b>UK</b>	FTE	Yes. Permanent jobs have life expectancy of 1 year or more	No	Actual	Not clear. Some ambiguity on whether indirect jobs included	Efforts are made but not clear of what kind	No	Yes	Yes

Source: National reports



## Annex 2 Estimates of average cost per job created

The calculations included in the national reports demonstrate forcibly the difficulties of comparing the average expenditure involved in creating a job between both measures and countries. This is because measures differ in their objectives, with few being aimed solely at the short-term creation of jobs directly, and countries – and OPs – differ in terms of the degree of detail at which data are available to do the calculations.

In some cases, therefore, instead of relating to a specific type of intervention in a particular area, the calculation was carried out for specific categories of expenditure (as in Austria) or priority axes (as in Sweden). While an attempt was made to cover FEIs in all countries in which they receive support from the ERDF, since they are different in kind from other forms of intervention, this was only possible for 8 countries. Moreover, data on the total expenditure involved in creating jobs in particular areas, private as well as public and from national sources of funding as well as from the ERDF, were available only in a limited number of countries. The estimates presented in the reports, some of which are set out here, therefore, need to be interpreted with caution, since some relate only to the public funding of expenditure and leave out of account the private element. They, therefore, understate the total cost of creating an additional job in the area concerned and cannot be compared with the estimates which include all of the cost. (The two are presented in separate tables to emphasise their non-comparability.)

Additional difficulties of interpretation stem from the fact that not only is it often hard to link jobs with expenditure, but it is frequently the case that figures for jobs created are recorded only when projects have been completed, which means that they tend to understate the true figures at any point in time. There can also be a time lag between the expenditure incurred and the creation of jobs, which can equally lead to the figures reported being underestimates of the longer-term effect on employment. This is particularly the case in respect of expenditure on support of FEIs, where the costs might be measured at the time the support goes into the funds concerned – which is when the ERDF is recorded as being spent – rather than when it reaches final beneficiaries, but it may also be that the latter receive funding before hiring people.

Differences in respect of timing both of reporting and in hiring workers make for problems of comparability as well as interpretation. Added to the other difficulties noted above, they mean that variations in the cost per job calculated from the data available are only to be expected and in themselves have little significance. The figures reported in the national studies do indeed show variations which are marked, even if the comparison is confined to measures for which jobs directly created is not only used as an indicator but is possibly an important objective of policy (Table A.1). Even leaving aside interventions, such as support for transport or environmental infrastructure, where the direct creation of jobs ought not to be a major aim of the investment concerned – and even less an indicator of achievement – the average cost per job, including both public and private funding, is calculated to vary from almost EUR 300,000 in Germany to just under EUR 80,000 in the Netherlands and only around EUR 12,400 in Lithuania. For interventions supporting research and RTDI, the average cost ranges from over EUR 490,000 in Germany to EUR 105,000 in Lithuania.

**Table A.1 - Examples of cost per job created – non-refundable grants, total cost (public and private) per job created (EUR)**

DE	Grant scheme for research in enterprises (R&D Jobs)	493,801
DE	Grant scheme for research in enterprises (jobs)	336,539
DE	Grant for investment in enterprises (jobs)	289,009
SI	New technical equipment in SMEs	241,338
FR	Enterprise support	106,000
LT	Investment in firms directly linked to RTD	105,335
NL	SMEs grants (OP South)	78,721
LT	Direct support for enterprises	12,438

Source: National reports

In cases where data are available only for the spending financed from public sources (national as well as the ERDF), the average cost recorded tends of course to be lower but the variation is equally wide, varying from over EUR 100,000 per job directly created in two measures in Cyprus to under EUR 6,000 for support for an export marketing scheme in Estonia (Table A.2).

**Table A.2 - Examples of cost per job created – non-refundable grants, public cost only per job created (EUR)**

CY	Agro-tourism	126,325
CY	Grants for enhancement of manufacturing SMEs	104,000
AT	Promotion of environmentally-friendly products	90,000
LV	High value added investment	83,114
AT	'Other' investment in firms	80,000
CZ	Technology investment in SMEs	74,895
EE	Technology investment in industrial enterprises	72,983
IT	Innovative investment in Umbria	63,510
CY	Improvement of tourist services	62,013
AT	Investment in firms directly linked to RTDI	60,000
AT	Assistance to RTD	60,000
SK	Innovation support	56,914
BG	Technology upgrade in SMEs	55,465
PL	Development of entrepreneurship (Mazowieckie)	53,784
BE	Investment grants Walloon region	46,000
BE	Investment grants Hainaut	44,000
ES	Inno-Empreza programme for SMEs	42,300
IT	Support to youth entrepreneurship (Veneto)	33,739
CY	Female entrepreneurship	32,270
ES	Regional aid schemes to support investment in enterprises	32,000
IT	Support to female entrepreneurship (Veneto)	29,604
EL	SME support (Macedonia)	28,900
EL	SME support in (Tessalia)	27,900
LV	Business incubator services	23,956
CZ	ICT and strategic services	23,822
IT	ICT and eco-innovation upgrade in SMEs (Piemonte)	21,810
RO	Microenterprise support	20,000
BG	Support for creation and development of innovative start-up firms	17,352
PL	Investment of high importance to economy (Innovative economy OP)	7,760
EE	Export marketing programme	5,770

Source: National reports

It is not possible to conclude much from these cost variations beyond the fact that the average cost per job reported to have been directly created at the end of 2011 is lower for some measures and for some countries than for others. It does not imply, in particular, that some kinds of intervention are more effective than others in increasing employment or that directing more funding to the measures where costs are calculated to lower will result in more jobs than if directed to other measures, except possibly in the very short-term. When possible indirect employment effects are taken into account and the time horizon is extended, it may well be that the job gains are larger for these other measures as a result, for example, of the improvement of the competitiveness of enterprises they help to bring about through, say, support for RTDI. Similarly, support for investment in infrastructure in, for example, transport may directly create few jobs outside of the construction industry, where by definition they are likely to be temporary, but may have a major effect in strengthening links between economic centres and with other regions and so generate significant economic and employment gains indirectly.

The figures for average cost per job directly created from FEIs are equally hard to interpret since they are subject to the same kinds of difficulty as those for other measures but with the added uncertainty over whether costs are confined to the funding which has reached final beneficiaries or whether they also include the financing which is still waiting in funds to be paid out to enterprises. The very high figure reported for average cost per job created by the venture capital fund in Sweden (of almost EUR 520,000), therefore, may be because much of the funding had yet to reach final beneficiaries by the end-2011 (Table A.3). The same may be the case in respect of the 'soft loan' fund in the Czech Republic (Table A.4).

**Table A.3- Examples of cost per job created – Financial engineering instruments, total cost (public and private) per job created (EUR)**

SE	Venture capital	528,912
DE	Credit scheme for development projects in enterprises (R&D Jobs)	166,498
DK	Danish Solar Energy in Lolland	135,000
DE	Credit scheme for development projects in enterprises (Jobs)	120,492
SE	Seed capital	60,400

*Source: National reports*

**Table A.4 Examples of cost per job created – Financial engineering instruments, public costs only per job created (EUR)**

CZ	Progress soft loan	102,695
BE	Risk capital fund (Hainaut)	97,000
BE	Risk capital fund (Walloon region)	67,000
EE	KredEx subordinated loans	51,800
EL	Energy saving subsidised loan	13,860
ES	Jeremie fund (Andalusia)	17,500
BE	Micro- seed cash credit (Brussels)	10,000

*Source: National reports*

### **Annex 3 Data on jobs created reported in AIRs and adjustments**

Annex 3, which is in the form of an Excel table, sets out details of the data on jobs created in all the OPs together with the adjustments to exclude indirect, safeguarded and construction jobs as well as those which are estimated instead of actual.

Annex 3.xls