

explain how the proposed measures would address the current problems of inadequate financing (identified in section 3.4.3). It should further improve its explanation of the reasons for the low uptake of available financing. The report should complement the general discussion under 8.1 by providing greater clarity on the available financing solutions to reach the specific sub-targets. Finally, the report should clarify whether the cost and benefit figures are annualised in the period till 2020, or whether some up-front investment might be needed sooner or immediately.

(2) Present policy options for achieving the individual sub-targets. The IA report should outline main policy options (or alternative packages of measures) that would deliver on the defined sub-targets, and should relate these options to the policy objectives and problems identified. On that basis the report should provide a rough, qualitative assessment of the impacts of these options. This should include an indication of the measures that are expected to bring early and significant results.

(3) Strengthen the analysis of distributional impacts and subsidiarity. While the report now discusses distributional impacts with regard to the economic sectors, this should be complemented by an analysis that clarifies which Member States or regions are likely to be most significantly affected by the various measures. When analysing the specific measures needed to reach the sub-targets, the report should discuss subsidiarity issues more systematically, in particular when contemplating measures that may affect spatial planning, such as green infrastructure (6.2., p.36).

(4) Further clarify the approach for defining the sub-targets. The report should clarify the relation between the target for the Habitats Directive and the target for the Birds Directive (discussed in section 5.1), and should identify, at least qualitatively, the costs and benefits of these targets. With respect to sub-target 2 (p. 26), the IA report should clarify whether the proposed sub-target is primarily defined as a percentage of the total utilised agricultural area (UAA) or as a percentage of certain sub-categories of UAA (grassland, etc). Additionally, the IA report should better explain the value added of setting an indicative target for the preparation of forest management plans.

(D) Procedure and presentation

The report should benefit from a further effort to shorten and streamline the text so it can serve better as an aid for decision-making. A table presenting planned IA work for identified follow-up initiatives should be added. Section 2 should describe in more detail how the recommendations of the Boards earlier opinion have been addressed. The Executive Summary should have a section on subsidiarity. The endnotes should be converted to footnotes.

(E) IAB scrutiny process

Reference number	2010/ENV/004
External expertise used	No
Date of Board Meeting	Written procedure The present opinion concerns a resubmitted draft IA report. The first opinion was issued on 14 January 2011.