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From: General Secretariat of the Council
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To: Delegations

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Subject: The European Court of Auditors' Special Report No 21/2015 on the risks related to a results-oriented approach for EU development and cooperation action
- Council conclusions (12 May 2016)

1. Delegations will find in the annex the Council conclusions on the European Court of Auditors' Special Report No 21/2015 on the risks related to a results-oriented approach for EU development and cooperation action, as adopted by the Council at its 3462nd meeting held on 12 May 2016.

Council conclusions on the European Court of Auditors' Special Report No 21/2015 on the risks related to a results-oriented approach for EU development and cooperation action

1. The Council welcomes the European Court of Auditors Special Report No 21/2015 on the risks related to a results-oriented approach for EU development and cooperation action.
2. The Council recalls its conclusions on the Agenda for Change¹, stressing the need for EU development cooperation to deliver robust results and impact on the ground and to achieve greater effectiveness and better accountability for public spending.
3. The Council also recalls its 2014 conclusions² on “Paving the way for an EU Development and Cooperation Results Framework”, which provided key recommendations for the elaboration of the framework, supporting the implementation of such a tool in order to strengthen the accountability, transparency and visibility of EU development and cooperation assistance.
4. In the same vein, the Council recalls its 2015 conclusions³ on “Launching an EU Development and Cooperation Results Framework”, stressing the need to put the Results Framework into practice to ensure that it reaches out through implementation processes and makes a real difference on the ground.

1 9369/12.
2 10044/14.
3 9145/15.

5. The Council notes that the Court, in its Special Report, identifies nine key risk areas related to a results-oriented approach for EU development and cooperation action. They relate to:

- the consistent use of results-related terminology;
- the establishment of a clear results chain;
- increased complexity due to the integration of cross-cutting issues;
- the harmonisation of instruments and frameworks between development partners;
- results reporting and evaluation;
- data consolidation and results overview;
- data quality;
- focus on budgetary outturn; and
- changes in the context of EU actions.

Overall the Court concludes that these risk areas have been correctly identified by the Commission in a wide range of documents. While recognising the steps taken by the Commission to launch an EU development and cooperation results framework, the Court also considers that further action could be taken to harness the full potential of the Commission's initiatives for improved EU development assistance.

6. The Council takes note of the recommendations of the Court, encouraging the Commission to:
- improve its guidelines to ensure the consistent use of terminology regarding results and formulate SMART objectives and clear indicators for its interventions at all levels;
 - ensure a clear link between actions and expected results, including cross-cutting issues;
 - improve its information system for reporting results, complemented by measures enabling the Commission's evaluation activities to identify lessons learnt;
 - ensure data availability and quality, and strive to have sufficient, reliable and up-to-date on results achieved; and
 - assess the risks inherent in the choice of the implementation modality before committing financial resources.
7. The Council welcomes that the Commission accepts all the recommendations of the Court and that the Commission over past years has taken measures for the implementation of the recommendations. The Council invites the Commission to continue with an inclusive implementation of the recommendations of the Special Report, thereby improving its results-oriented approach for EU development and cooperation action.
8. The Council looks forward to the Commission's annual reports in order to see how disbursed funds contribute to the achievement of policy objectives and development results, as announced in the Commission's Staff Working Document "Launching an EU Development and Cooperation Results Framework".

9. In this context, the Council recalls its conclusions of 26 May 2015⁴, stressing that more emphasis must be given to gender, by reporting against disaggregated data where possible. These conclusions underlined the importance to undertake in-depth studies and evaluations to better understand the main drivers of change, in order to inform realistic and explicit intervention logics in line with theories of change, and include a qualitative analysis of results to ensure that not easily quantifiable thematic areas are also taken into account.
10. The Council underlines the importance of country ownership and alignment with country-owned results frameworks and recalls its 2012 conclusions on the Agenda for Change⁵, which invite the EU and its Member States to promote a common results-based approach. This should include the use of strengthened results-based frameworks at country level, and strengthen capacities to monitor and evaluate results, to help decision making processes and increase accountability. Dialogue with partner countries on results frameworks is essential.
11. The Council also recalls in this context the Resolution adopted on 25 September 2015 by the UN General Assembly on “Transforming our world: the 2030 Agenda for Sustainable Development”, which underlines the importance of the countries’ responsibilities to implement the SDGs through a country-led process, ensuring genuine country ownership, and calls upon the international community to provide increased support to partner countries, including support for strengthening data collection and capacity building. The Council looks forward to the integration of the 2030 Agenda and its Sustainable Development Goals into the design of the common EU results-oriented approach, which may help to set a common framework for development results for the different stakeholders.

⁴ 9145/15.

⁵ 9369/12.