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From: Secretary-General of the European Commission,  
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 26 June 2014

To: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European  
Union

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No. Cion doc.: SWD(2014) 201 final

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Subject: Commission staff working document "Stock-taking on the Action Plan for  
the development of the Article 318 Evaluation Report" accompanying the  
document "Report from the Commission to the European Parliament and  
the Council on the evaluation of the Union's finances based on the results  
achieved"

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Delegations will find attached document SWD(2014) 201 final.

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Encl.: SWD(2014) 201 final



Brussels, 26.6.2014  
SWD(2014) 201 final

**COMMISSION STAFF WORKING DOCUMENT**

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

*Accompanying the document*

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

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

{ COM(2014) 383 final }  
{ SWD(2014) 200 final }

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

<i>Action</i>	<i>Stock-taking</i>
<p><b>Timing: June 2013 and onwards</b></p> <p><b>Integration of Performance information from the SPP Cycle (Management Plans /Annual Activity Report / Synthesis Report) in the Art 318 Evaluation Report</b></p>	<p><b>Date: June 2014</b></p> <p><b>Performance information from SPP Cycle has been integrated in the Art 318 Evaluation Report</b></p>
<p>Streamline the preparation of the evaluation report with the existing Strategic Planning Programming-process. Include progress and performance indicators, milestones and targets defined in the Management Plans and reported in the AARs, as well as evaluations in the Report.</p>	<p><b>Achieved:</b> The Evaluation Report has been embedded into the Strategic Planning and Programming process. The 2013 Annual Activity Reports (AARs) of the Directorates General (DGs) reported on the 2013 progress in achieving milestones and long-term targets as defined in the 2013 Management Plans (MPs) of the DGs on the basis of progress and performance indicators. The 2013 AARs include a summary of evaluations and performance audits carried out. The 2013 Evaluation Report provides an overall assessment of the results and impacts of the EU financial programmes based on the performance information contained in the AARs.</p>
<p>Include elements of progress and performance management in the Management Plans for 2014: setting objectives, performance indicators and associated targets per programme, evaluations planned.</p>	<p><b>Achieved:</b> Based on the performance frameworks established in the legal bases of the financial programmes under the 2014-2020 MFF, the 2014 MPs include objectives, performance indicators, long-term targets and milestones for each programme. This information is coherent with the performance information of the Programme Statements (PS) 2014 for each programme. The 2014 MPs also include monitoring, reporting, and evaluation provisions for the whole duration of the programmes.</p>
<p>Deepen reporting in the Annual Activity Reports on how the financial and human resources have been used to achieve the policy objectives set by the College, and on progress and how these policies have</p>	<p><b>Progressing:</b> In line with the instructions for the preparation of the 2013 AARs, performance reporting has been deepened testified by a number of improvements: examples of EU-added value of financial programmes and of efficiency</p>

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generated EU added value.	and economy in the management of policy; more exhaustive inclusion of performance information from different sources (e.g. evaluations, audits, and impact assessments); better alignment of MPs and AARs. Next step: The central services will provide additional guidance and assistance to the DGs with a view to making additional progress in reporting on the use of human and financial resources as of the 2015 AAR.
Strengthen the peer-review process on the Annual Activity Reports, including increased focus on the performance information included in these reports.	<p><b>Progressing:</b> The peer review process covering the 2013 AARs had an increased focus on performance, including early feedback on performance reporting from central services to the DGs, informal learning sessions, and presentations on key policy and programme achievements during peer review meetings.</p> <p>Peer review meetings were also organised to help the departments incorporate the performance framework of 2014-2020 programmes into the 2014 Management Plans. An increased focus on performance measurement at the planning stage is expected to result in improved reporting in the subsequent AARs.</p>
Improve consistency between Evaluation report and Annual Activity Reports.	<b>Achieved:</b> The performance information in the AARs feeds the Evaluation Report, ensuring consistency.
Use more progress and performance information in the Evaluation report. Include the results of, and actions taken following, performance audits carried out by internal and external auditors.	<b>Progressing:</b> Based on the progress and performance information in the AARs, which also includes the results of actions taken following performance audits carried out by internal and external auditors, the Evaluation Report provides an overall assessment of the progress and performance of the main financial programmes contributing to the EU's strategic objectives.
Provide a clear indication in the Evaluation report whether the work is progressing to schedule including assessments of the importance and extent of problems encountered and any remedial action	<b>Progressing:</b> The indicators on progress, milestones and long-term targets in the AARs allow progress in the implementation to be identified. The AARs provide an explanation when progress is not on track and indicate any

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required.	remedial actions. This information feeds into the Evaluation Report, which provides for an overall assessment.
Adopt the Evaluation Report in parallel with the Synthesis Report.	<b>Achieved:</b> Both reports to be adopted in June 2014.
<p><i>Timing To June 2014</i></p> <p>New Art 318 Evaluation Report based on the new performance framework of the next MFF</p>	<p><b>On track:</b> The Evaluation Report contains a summary account of the new performance frameworks for the 2014 - 2020 MFF. As of 2015, the Evaluation Report covering the financial year 2014 (first year of new MFF) will be based on the new performance frameworks of the financial programmes covered by the 2014-2020 MFF. In parallel, reporting will include performance information from ex-post evaluations of the previous MFF -programmes, which will become available in the years 2014-2017.</p>
Develop new structure based on performance objectives for the new generation of programmes under the next MFF	<p><b>Progressing:</b> Performance benchmarks have been embedded in the programmes adopted under the MFF 2014-2020. Parliament and Council have now adopted the legal bases for the new generation of programmes for the MFF 2014 - 2020, including performance frameworks. The 2014 PS and MPs already include these performance frameworks. The 2014 AARs and the 2014 Evaluation Report both to be adopted in the first half of 2015 will be the first to report on the progress of the new MFF objectives, albeit at an early stage of implementation of the programmes.</p>
Follow up on discussions with Member States on the further development of the programmes under shared management and in particular on the concrete performance indicators (output, result, impact, and targets), reporting and monitoring arrangements, corrective measures; and evaluation plans.	<p><b>Progressing:</b> This work is ongoing following-on from the adoption of the legal bases for the programmes.</p>
Progressively develop the statistical and other tools allowing for full follow-up on	<p><b>Progressing:</b> New tools are being developed to follow-up on indicators. The deployment of the</p>

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these indicators.	tools depends on the timing of the programming cycle. See in this respect also Staff Working Document 1 which gives an overview of how progress on indicators is measured.
<p>The 2013 Evaluation Report will describe the framework for monitoring, evaluation and reporting to the end of the next MFF that results from the legal instruments supporting the next generation of programmes and the additional work of the Commission to complete the framework. For each policy area it will include the general and specific objectives of the programme, where appropriate linked to the main indicators attached to each objective, monitoring arrangements and the timing and content of evaluations and reporting. It will show how annual reporting on progress in the early implementation of the next MFF will be accompanied by continuing work on the ex-post evaluation of the performance of the current programmes. Alongside information on progress in implementation, it will show when the main evaluations of the performance of the current programme will have been completed and when and how progress and performance reporting on the 2014 - 2020 programme will be made, including Commission and Member State contributions. It will indicate the timing of actions remaining to be taken to complete the framework.</p>	<p><b>Achieved:</b> Staff Working Document 1 provides an analysis of this framework and sets out per programme how the monitoring, reporting and evaluation framework is set up.</p>
<p><b>Timing: June 2014</b></p> <p>Adoption of new Evaluation guidelines strengthening Commission evaluation policy under the new performance framework.</p>	<p><b>Current status:</b> Public consultation finished on new draft Evaluation Guidelines. The follow-up on the results of the public consultation and future steps in the development of the evaluation policy of the Commission are in preparation.</p>