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IZVJEŠĆE

o ocjeni financija Unije na temelju postignutih rezultata: novi instrument za poboljšani postupak Europske komisije za davanje razrješnice (2013/2172(INI))

Odbor za proračunski nadzor

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PR_INI

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PRIJEDLOG REZOLUCIJE EUROPSKOG PARLAMENTA

o ocjeni financija Unije na temelju postignutih rezultata: novi instrument za poboljšani postupak Europske komisije za davanje razrješnice (2013/2172(INI))

Europski parlament,

- uzimajući u obzir članke 318. i 319. Ugovora u funkcioniranju Europske unije (UFEU),
 - uzimajući u obzir izvješća o ocjeni koja je Komisija prihvatila u 2012. i 2013. (COM(2012)0040, COM(2012)0675 i COM(2013)0461),
 - uzimajući u obzir članak 48. Poslovnika,
 - uzimajući u obzir izvješće Odbora za proračunski nadzor (A7-0068/2014),
- A. budući da je ocjena instrument namijenjen utvrđivanju i objašnjavanju rezultata i učinaka postupka te pronalaženju drugih rješenja kojima bi se doprinijelo donošenju odluka i time dodatno poboljšao postupak;
- B. budući da reviziju treba razlikovati od ocjene s obzirom na to da ocjenu provode upravna tijela, a za reviziju su nadležna revizijska tijela;
- C. budući da se ocjena rezultata i revizija uspješnosti temelje na ciljevima utvrđenima u prvoj fazi izrade programa;
- D. budući da je tijekom predstavljanja nacрта Komisije za novi višegodišnji financijski okvir u lipnju 2011. predsjednik Barroso zatražio da se proračunske odluke donose „ne na temelju tradicionalnih stavki koje određuje birokracija već uzimajući u obzir činjenice i ciljeve [...] kako bi se što bolje iskoristio svaki potrošeni euro”;
- E. budući da je, unatoč predanosti Komisije u postizanju uspješnosti, izrada proračuna na temelju aktivnosti još uvijek temeljno načelo u pripremi proračuna Unije;
- F. budući da je 3. srpnja 2013. Parlament zatražio od Komisije da osnuje radnu skupinu sastavljenu od predstavnika Komisije, Parlamenta, Vijeća i Revizorskog suda koja bi ispitala mjere za izvršavanje proračuna na temelju uspješnosti i, u tu svrhu, izradu akcijskog plana sa zadanim rokovima;
1. ukazuje na to da se, zahvaljujući usmjerenosti na financije Unije na temelju postignutih rezultata, izvješćem o ocjeni predviđenim člankom 318. UFEU-a upotpunjuje pristup temeljen na poštovanju propisa koji je Revizorski sud razradio u poglavljima od 1. do 9. svojeg godišnjeg izvješća te se Parlamentu daje prilika da bolje izvrši svoju ovlast političkog nadzora rada europskih tijela javne vlasti;
2. podsjeća da je postupak davanja razrješnice politički postupak koji ima za cilj izvršenje proračuna Europske unije koje vrši Komisija u svojoj nadležnosti i u suradnji s državama članicama;

3. podsjeća da je 17. travnja 2013. Parlament potaknuo Komisiju da izmijeni strukturu izvješća o ocjeni iz članka 318. „tako da se razlikuju unutarnje i vanjske politike i da se usredotoči, u odjeljku o unutarnjim politikama, na strategiju Europa 2020. [..., ...]”, stavljajući pritom „naglasak na napredak postignut u provedbi vodećih inicijativa”¹;
4. također podsjeća da se u međuinstitucionalnom sporazumu priloženom Višegodišnjem financijskom okviru (VFO) za 2014. – 2020. navodi da će „Komisija razlikovati unutarnje politike, koje su usmjerene na strategiju Europa 2020., od vanjskih i da će se više koristiti podacima o uspješnosti, uključujući rezultate revizija uspješnosti, kako bi procijenila financije EU-a na temelju postignutih rezultata”;
5. ukazuje na to da je izrada proračuna na temelju aktivnosti još uvijek temeljno načelo pri pripremi proračuna Unije; izražava zabrinutost zbog činjenice da je Revizorski sud u svojem godišnjem izvješću za 2012. zaključio da je zakonodavni okvir za mnogo područja povezanih s proračunom EU-a složen i da se ne usmjerava dovoljno na uspješnost te izražava žaljenje što se prijedlozi za poljoprivredu i koheziju za programsko razdoblje 2014. – 2020. i dalje u osnovi temelje na doprinosima (usmjerenost na troškove) te se stoga još uvijek usredotočuju na poštovanje pravila, umjesto na uspješnost.
6. pozdravlja činjenicu da je u svojem posljednjem izvješću o ocjeni financija Unije na temelju postignutih rezultata (COM(2013)0461) Komisija uzela u obzir nekoliko preporuka koje je Parlament iznio u svojim odlukama o davanju razrješnice;
7. žali, međutim, zbog toga što je Komisija, umjesto da se usredotoči na postizanje glavnih ciljeva Unije i učinkovitost njezinih politika, osigurala niz sažetaka ocjena za programe EU-a u svim područjima politike s kojima su povezani rashodi u okviru aktualnog VFO-a, u skladu sa stavkama tekućeg proračuna;
8. ukazuje na to da je Revizorski sud procijenio drugo i treće izvješće o ocjeni te da je zaključio da unatoč poboljšanjima, izvješća ne pružaju dokaze o postignućima politika EU-a koji su dovoljno raspoloživi, relevantni i pouzdani da bi ih se moglo upotrijebiti u postupku davanja razrješnice;
9. potiče Komisiju da u svojoj ocjeni financijskih postignuća Unije iskoristi posebne informacije o postignućima država članica;
10. ustraje na tome da izvješće o ocjeni financijske uspješnosti ne bi trebalo rezultirati novim skupom djelomičnih ocjena, bez obzira na to jesu li provedene sredinom ili na kraju programskog razdoblja;
11. ukazuje na to da proračunsko tijelo treba svake godine imati jasno viđenje o tomu u kojoj su se mjeri ostvarili glavni ciljevi Unije, a koje u prvom koraku dobiva ocjenom glavnih financijskih programa, a u drugom koraku poprečnom ocjenom na temelju

¹ Vidi odluku Parlamenta o „davanju razrješnice u vezi s izvršenjem općeg proračuna Europske unije za financijsku godinu 2011., dio III. – Komisija i izvršne agencije”, Usvojeni tekstovi, P7_TA(2013)0122.

programskih izvjava o operativnim rashodima¹ kojima se ocjenjuje u kojoj su mjeri programi pridonijeli ostvarenju ciljeva strategije Europa 2020.;

12. smatra da ocjena Komisije treba služiti kao izvor informacija i poticaj Revizorskom sudu; traži od Revizorskog suda da obavlja godišnju reviziju postupka ocjenjivanja Komisije, da o tome izvijesti Parlament u svojem godišnjem izvješću i to uzme u obzir pri određivanju svojeg programa za reviziju uspješnosti;
13. poziva Revizorski sud da Parlamentu podnese izvješće o postignutom napretku Komisije u osmišljanju i provedbi svojih postupaka upravljanja rizikom, vođenja i unutarnje kontrole s ciljem ostvarivanja ciljeva Unije na transparentan i odgovoran način te da izradi preporuke ako naiđe na bilo kakve nedostatke;
14. pozdravlja akcijski plan za sastavljanje izvješća o ocjeni iz članka 318., kako je utvrđeno u radnom dokumentu službi Komisije priloženom njezinom posljednjem izvješću o ocjeni (SWD(2013)0229), a naročito cijeni to što izvješće o ocjeni predviđeno člankom 318. uključuje podatke o uspješnosti iz planova upravljanja, godišnjih izvješća o radu i sažetog izvješća, kako je Parlament zatražio 2013.;
15. također pozdravlja činjenicu da Komisija namjerava strukturirati svoje izvješće o ocjeni na temelju novog okvira uspješnosti za sljedeći VFO;
16. ukazuje na to da takav okvir uspješnosti treba obuhvatiti sljedeća tri osnovna elementa: ostvarenje ciljeva (rezultata) programa, dobro upravljanje Komisije i država članica programom te način na koji rezultati programa i dobro upravljanje doprinose ostvarenju glavnih ciljeva Unije;
17. naglašava da se to mjerenje uspješnosti može provesti samo u područjima u kojima Unija snosi određenu političku odgovornost i na koje Europa može znatno utjecati;
18. ustraje na potrebi da se objedine podaci koji su dobiveni postupkom ocjenjivanja na svjetskoj razini i, kada je riječ o unutarnjim politikama, u pogledu ciljeva strategije Europa 2020.;
19. traži od Komisije da njemu i Vijeću podnese izvješće o ocjeni financija Unije na temelju dobivenih rezultata iz drugog stavka članka 318. UFEU-a do 30. lipnja godine koja slijedi nakon ocijenjene financijske godine;

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* *

20. nalaže svojem predsjedniku da ovu Rezoluciju proslijedi Vijeću i Komisiji te Revizorskom sudu Europske unije te da naloži njezinu objavu u Službenom listu Europske unije (serija L).

¹ Vidi „Nacrt općeg proračuna Europske komisije za financijsku godinu 2014.: radni dokument Dio I – Programske izvjava o operativnim izdacima“, COM(2013)0450, lipanj 2013.

EXPLANATORY STATEMENT

Introduction

The Treaty on the Functioning of the European Union (TFEU) has added a new instrument to the toolbox of budgetary discharge: the evaluation of the finances of the Union based on the results achieved. Pursuant to Article 318 of the Treaty the Commission shall prepare an annual report in this respect.

Since it focuses on financial performance this evaluation report complements the compliance approach developed by the European Court of Auditors in the chapters 1 to 9 of its annual report. It offers to the European Parliament the opportunity to assess policy achievements and the legality of financial transactions. This shift will also facilitate the transition from activity based budgeting to performance based budgeting.

1. The two pillars of the EC discharge: compliance and performance

The main purpose of the discharge procedure is to check whether European Union funds have been managed correctly, and to ascertain, each year, that all the Union's revenue and expenditure, the resulting balance and the assets and liabilities of the Union are shown in the balance sheet¹.

Pursuant Article 287 of the Treaty the Court of Auditors shall examine whether all revenue has been received and all expenditure incurred in a lawful and regular manner and whether the financial management has been sound. In doing so, it shall report in particular on any cases of irregularity.

- The audit of revenue shall be carried out on the basis both of the amounts established as due and the amounts actually paid to the Union.
- The audit of expenditure shall be carried out on the basis both of commitments undertaken and payments made.

The Parliament's decision to grant, to postpone or to refuse the discharge is primarily, although not exclusively, based on the audit of the European Court of Auditors which examines the reliability of the accounts and the legality and regularity of the underlying transactions;

But when granting the discharge the Parliament has not only to evaluate the regularity but also the performance of the financial management in the European Union.

The Parliament also examines the annual report drafted by the Commission on the Union's finances on the basis of the results achieved (the performance of the Union), and the special reports adopted by the Court of Auditors which focuses on the sound management in different sectors or policies. As those reports concern the implementation of the principles of economy,

¹ The budget discharge is governed by Articles 319, 318, 317 and 287§ 1 of the TFEU supplemented by the Regulation on the Financial Rules applicable to the General Budget (Regulation 966/2012 of The European Parliament and the Council of 25 October 2012).

efficiency and effectiveness, they systematically trigger a debate on whether the actors in European policies have the means and instruments at their disposal to meet the objectives defined by the political bodies of the Union.

2. The difference between audit and evaluation

Audit and evaluation are both concepts used for assessing products and performance and are equally important to an organisation. However, they are significantly different from one another.

Evaluation is a learning tool since it is always carried out in the middle or at the end of the process. It is all about identifying and understanding the results and impacts of a process, and about identifying alternatives to help in decision-making which would lead to further improvement of the process. Being a management tool it is up to the Commission to make the best use of it.

Audit may be defined as an independent assurance activity designed with an objective to add value and improve the functioning and operations of a particular organisation. It is performed in order to improve the control and governance processes in an organisation and also to check the efficiency of risk management.

Evaluation of the financial performance of the Union is not to be confused with performance auditing; evaluation is up to the Commission while external auditing is the responsibility of the Court. Evaluation of the results and performance auditing rely on the objectives as set at the earliest instance at the planning level.

Accountability is essential to both exercises. The evaluation questions whether results are obtained or not and what are the reasons behind the success or failure of the considered process.

Audit focuses on the success of the operations, programme and management framework and its appropriateness and provides assurance for management practices in the organisations respecting the principle of efficiency, effectiveness and economy.

3. Activity based budgeting versus performance based budgeting

By definition activity based budgeting is a method of budgeting based on activities and using cost driver data in the budget-setting and variance feedback processes. In this context activities are essential as they drive costs. If we can control the causes (drivers) of costs, then costs should be better managed and understood.

The Kinnock reforms of the early 2000s introduced activity-based budgeting and activity-based management, activity reports signed by Authorising Officers by Delegation and the reform of internal audit as well as accrual accounting. The main idea behind these reforms was to develop a clear hierarchy from political objectives, to resources dedicated for the activities to achieve them, and down to performance indicators to control the achievement. But the reality on the ground is very different.

First of all, even though the Commission rearranged the budget along activities in 2003/2004,

this classification mainly followed the organisational structure of the administration and maintained a great number of budget lines. Furthermore, objectives for the activities are still not really part of the budgetary debate but are presented in separate activity statements (see also the Programme Statements of operational expenditure for 2014). Finally the new structure of the budget was not fully aligned to the Multi annual Financial Framework (MFF). Each heading of the MFF contains various activities and many single activities are spread across several MFF headings. Consequently, negotiations in the EP and the Council, revolve around margins under the MFF headings and did not ‘penetrate very deeply into the world of ABB objectives, performance indicators and measured results (EP, 2007:3).’

In December 2010, several heads of state from within the European Union sent a letter to Mr Barroso stating that *‘[t]he challenge for the European Union in the coming years will not be to spend more, but to spend better.’*

In his presentation of the Commission’s draft for the new MFF in June 2011, Mr Barroso reacted to this demand by asking to make budgetary decisions *‘not through traditional headings driven by bureaucracy and constituency but in terms of facts and goals [...] to make the most out of every Euro spent.’*

Since then the Commission renewed its commitment to performance and to result based budgeting. The new MFF principles focus on delivering key policy priorities, added value, on impacts and results. Pursuant Art 30§ 3 of the new Financial Regulation specific, measurable, achievable, relevant and timed objectives shall be set for all sectors of activity covered by the budget. The new legal bases of the proposals for the new policies were accompanied by objectives and indicators.

4. Performance based budgeting

Despite those achievements and commitments to performance activity based budgeting is still the fundamental principle when drafting the budget of the Union.

Nevertheless recent developments took place in the field of budgetary control that speed up this new trend towards performance.

For the first time in 2013 the Parliament guided the Commission on how it has to design its evaluation report on the financial performance of the Union as foreseen by article 318 of the TFEU. The Parliament linked the financial performance with the political objectives of the Union.

On 3 July 2013 Parliament asked the Commission to set up a working group composed of representatives of the Commission, the Parliament, the Council and the Court of Auditors to examine measures to implement a performance-based budget and develop a scheduled action plan in this regard.

A relatively strict definition is that performance-based budgeting allocates resources based on the achievement of specific, measurable outcomes (Fielding Smith 1999). It indicates that a goal or a set of goals should be achieved at a given level of spending. It identifies the relationships between money and results, as well as explaining how those relationships are created. This definition offers a rational, mechanistic link between performance measures and

resource allocations, with the ability to state the level of outputs that can be achieved with an additional amount of resources.

Evaluation has a key role to play in performance budgeting in particular when performance budgeting is accompanied by incentives or by alternative budget principles which oblige the budgetary authority to annually re-examine the accuracy of the measured outputs.

5. The article 318 TFEU evaluation report: early experiences and guidance given by the EP and in the IIA MFF

The first evaluation report relating to the financial year 2010 (COM(2012)0040) was considered by the Court of Auditors and the Parliament as a first experience. Nevertheless they regretted the excessively limited scope of it. The second one: the 2011 evaluation report (COM(2012)0675) used 118 evaluations completed in 2011 as the main source of performance related information and summarised evaluation results on the financial programmes for each budget heading issues.

Guidance given by the European Parliament

In its resolution adopted on 17 April 2013 on the EC discharge the Parliament recognised certain progress but regretted, nevertheless, that this report provided only summaries of various evaluations relating to different programmes and covering divergent timeframes, without any comprehensive assessment of the results achieved in 2011 by the Commission when pursuing its policies.

The Parliament asked the Commission to develop a new culture of performance, defining in their management plan a number of targets and indicators meeting the requirements of the Court of Auditors in terms of relevance, comparability and reliability; in their annual activity reports, the services should measure their performance in summarising the results achieved when contributing to the main policies pursued by the Commission; this ‘departmental’ performance should be complemented by a global evaluation of the performance of the Commission in the evaluation report provided for by Article 318 TFEU.

In conclusion the Parliament urged the Commission to modify the structure of the abovementioned evaluation report, distinguishing the internal policies from the external ones and focussing, within the section relating to internal policies, on the Europe 2020 strategy as being the main policy objective of the Union; the Commission should place the emphasis on the progress made in the achievement of the flagship initiatives¹.

Inter institutional agreement accompanying the Multi annual Financial Framework 2014-2020

¹ **The main objectives of the Union: the EU 2020 Strategy:**

The Europe 2020 strategy, launched by President Barroso in 2010, is the main project of the Commission, aimed at delivering growth that is smart, sustainable and inclusive; this strategy is focused on five ambitious goals, measured by quantified targets in the areas of employment, innovation, education, poverty and climate/energy.

The Union growth and jobs strategy is not based on activities led by each individual DG but encompasses seven cross-cutting flagships initiatives which are implemented each time by several directorates-general resulting into challenges concerning coordination and cooperation within the Commission.

The IIA MFF specifies that “with regard to the evaluation report foreseen by Article 318 which the Commission will distinguish the internal policies, focused on the Europe 2020 Strategy, from the external ones and will use more performance information including performance audit results to evaluate the EU’s finances based on the results achieved”;

6. The structure of the article 318 report: budget headlines versus flagship initiatives 2012

- 6.1. In its last report on the evaluation of the Union’s finances based on the results achieved (COM(2013)0461) the Commission took on board several recommendations made by the Parliament in its resolutions accompanying the decision to grant the discharge.

In particular the report is now published significantly earlier in the year than the 2010 and 2011 reports to align better with the adoption of the Synthesis Report and to ensure that it is available to the Discharge authority in view of the discharge procedure for the reported year.

The report also distinguishes between the external programmes and the other ones as requested by the Parliament and makes the link between the programmes and the EU 2020 strategy objectives.

- 6.2. But instead of focussing on the achievement of the main objectives of the Union the last report of the Commission covered EU programmes from all EU policy areas of expenditure of the current MFF following the current budget headings. Furthermore the Commission announces already that it will describe the framework for performance reporting to the end of the next MFF that results from the co-legislative work on the legal instruments for the next generation of programmes.

No doubt that these evaluations by sector would be very useful but it has to be pointed out that one of the reasons for rarely using facts and results in the budgetary debate is precisely a lack of analytical capacity and political will to learn from the past rather than discussing the future. Each year, the Commission produces tenth of thousands of pages of activity statements, management plans, activity reports without consistent and conclusive summaries.

The report on financial performance should not produce another set of partial evaluations made, be it at midterm or in the end of the programming period.

The budgetary authority needs a clear view of the real achievements of the main objectives of the Union and those are by nature cross cutting the budget headings.

From this point of view the Commission should take the objectives seriously that it has itself defined for smart, sustainable and inclusive growth. Furthermore it has to be noted that in its document (COM(2013)0450) relating to the Programme Statements of operational expenditure evaluation for 2014 the Commission itself estimates that Euro 80 018,4 Million, 57,6% of the total Draft budget, is linked to the Europe 2020 Strategy. These resources are split by flagship initiatives as

follows¹

So instead of gathering partial evaluations of the different programmes by Budget headings the Commission should choose a different approach and focus primarily on the achievement of the EU 2020 objectives and in particular on the flagship initiatives. As they aim to achieve global objectives in combining different programmes, covered by different budget lines in different budget headings they are politically more meaningful.

- 6.3. On top of that it has to be noted that the Commission has from now on a real legal base in the Treaty to perform this performance evaluation; it has also at its disposal enough tools to fulfil its legal duty, in particular those coming from its internal governance architecture; i.e. the management plans, annual activity reports, synthesis to achieve the evaluation.

The possible lack of a consistent evaluation framework in the different legal instruments for the next generation of programmes could not be an excuse to differ the achievement of a global financial performance evaluation. There is a need for more cooperation between COM evaluation and the ECA performance auditing - the two institutions should prepare their annual plans of evaluation and audit in a much more integrated way.

- 6.4. The evaluation performed by the Commission will be a source of information and inspiration for the Court of Auditors. It provides the Court with an objective and independent assessment of the Commission's activities to determine whether results were achieved and to explain which lessons can be learned and applied in other contexts.

The Court will be in a position to globally audit the evaluation process of the Commission but also to adopt in this context its performance audit programme. The Court will provide the Parliament with an objective and independent assessment of whether Commission's risk management, governance and internal control processes as designed and operated by the Commission provide assurance of accomplishing Union objectives.

Conclusion

The article 318 TFUE evaluation report contributes to the analytic capacity of the budgetary authority to draw adequate lessons from the past. Focussing on the main objectives of the Union as defined by the Commission itself, it should provide a global and politically meaningful evaluation of the Union's policies. The Commission should explain in a simple, concise and global manner how the EU's expenditures contribute to the achievement of the global objectives of the Europe 2020 Strategy and the targets of its flagships initiatives. In these conditions the evaluation report will be seen as the missing link between performance

¹ Flagship 1 Innovation Union: EUR 11 839, 3 million; Flagship 2: Youth on the Move: EUR 4 044, 3 million; Flagship 3: A digital Agenda for Europe: EUR 3 385 6 million; Flagship 4 Resource efficient Europe EUR 30 002, 5 million; Flagship 5: An industrial policy for the globalisation era: EUR 14 956, 0 million. Flagship 6: an Agenda for new skills and Jobs: EUR 10 110, 3 million; Flagship 7- European Platform for poverty: EUR 5680, 5 million.

evaluation and performance audit. It will also contribute to reinforce the performance culture in the financial management of the Union and prepare the passage to a real performance based budget.

REZULTAT KONAČNOG GLASOVANJA U ODBORU

Datum usvajanja	21.1.2014
Rezultat konačnog glasanja	+: 20 -: 0 0: 0
Zastupnici nazočni na konačnom glasanju	Marta Andreasen, Jean-Pierre Audy, Inés Ayala Sender, Zigmantas Balčytis, Zuzana Brzobohatá, Tamás Deutsch, Martin Ehrenhauser, Jens Geier, Gerben-Jan Gerbrandy, Ingeborg Gräßle, Jan Mulder, Eva Ortiz Vilella, Monika Panayotova, Bart Staes, Georgios Stavrakakis, Søren Bo Søndergaard, Michael Theurer
Zamjenici nazočni na konačnom glasanju	Chris Davies, Derk Jan Eppink, Vojtěch Mynář, Markus Pieper
Zamjenici nazočni na konačnom glasanju prema čl. 187. st. 2.	Janusz Władysław Zemke