

# **STUDY ON THE FISCALIS 2020 AND CUSTOMS 2020 PERFORMANCE MEASUREMENT FRAMEWORK**

## **FINAL STUDY REPORT**

to the European Commission

Directorate General for Taxation and Customs Union

Framework Service Contract 2012/CC/116

28<sup>th</sup> April 2014

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## Abbreviations

AWP	Annual Work Programme
CNN	Common Communication Network
COM	Communication
CPMT	Central Programme Management Team
DG TAXUD	Directorate General for Taxation and Customs Union
EC	European Commission
EEF	Event evaluation form
EFF	Event follow-up form
EIS	European Information Systems
EU	European Union
M&E	Monitoring and Evaluation
MFF	Multi-annual Financial Framework
MS	Member State
NC	National coordinator
PMF	Performance Measurement Framework
RACER	Relevant, Accepted, Credible, Easy to monitor and Robust
SEF	Seminar evaluation form
SMART	Specific, Measurable, Achievable, Realistic and Timely
TEP	The Evaluation Partnership
ToR	Terms of Reference
VAT	Value Added Tax

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## EXECUTIVE SUMMARY

The overall aim of the present study was to contribute to and complete the Performance Measurement Framework (PMF)<sup>1</sup> already partially drafted by the Commission in order to enable the measurement of the Customs and Fiscalis 2020 programmes' implementation, processes and results using a comprehensive, detailed and feasible monitoring system.

The drivers for establishing a results-oriented PMF for the Customs 2020 / Fiscalis 2020 programmes are linked to the Commission policies aimed at measuring in a systematic way the impact of the different programmes and increasing the transparency of these impacts by making them visible to the public.<sup>2</sup>

Consequently, the Fiscalis 2020 and Customs 2020 legal acts provide for a mid-term and a final evaluation of the programmes which deals with the achievement of the programmes' objectives, their efficiency and the European value added and respectively, the long term impact and the sustainability effects of the programmes.

Establishing a solid results-oriented PMF for the new Fiscalis and Customs 2020 programmes therefore represented a priority in line with the Commission's commitment to monitor the EU budget and ensure accountability for value for money. The framework is intended to provide tangible evidence of performance delivered by the programme and improve the transparency of programme results and impacts. As such, it is meant to support the programmes' evaluation function and the steering of the programmes.

### Study overview

In order to achieve the stated aim, the study team's approach involved:

- Designing a PMF that is common to both programmes, is based on one single concept and takes the form of one document.
- Working in close partnership with DG TAXUD to ensure that the framework met the needs of the DG, i.e. is consistent with the bigger picture, is proportionate (i.e. reflects the budgetary allocation of funds to different activity types), and strikes a balance between the legal requirement to measure performance and the resources / skills available to do so.
- Identifying RACER<sup>3</sup> indicators that take into consideration data constraints (e.g. confidentiality, ownership, security), and prioritising these to come up with a manageable list of relevant indicators. While some of the indicators identified differ by programme, as many as possible are common to both programmes, and the means recommended to collect and process information, and report are aligned.

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<sup>1</sup> Please note that the Performance Measurement Framework for the Customs 2020 / Fiscalis 2020 programmes is not to be confused with the assessment of the performance of the EU customs union in line with the Customs Strategy (COM 169/2008) and its strategic objectives, and the related Performance Measurement Project which existed under the Customs 2013 Programme and proposes to establish the Customs Union Performance action under the Customs 2020 Programme too.

<sup>2</sup> An agreement during the negotiations for the Multi-annual Financial Framework (MFF) 2014-2020 of the programmes to set-up enhanced monitoring systems for the EU financing programmes and the Commission internal commitments in "A simplification agenda" communication (COM(2012) 42/5).

<sup>3</sup> RACER: Relevant – i.e. closely linked to the objectives to be reached; Accepted – e.g. by staff and stakeholders; Credible for non-experts, unambiguous and easy to interpret; Easy to monitor (e.g. data collection should be possible at low cost); and Robust – e.g. against manipulation.

- Taking into account the on-going work on the final evaluations of the Customs and Fiscalis 2013 programmes, in particular when looking to identify (additional) indicators and complete / revise / optimise the data collection mechanisms and tools.

The study involved three phases, comprising the following key tasks:

1. **Structuring phase:** The first phase in the study involved a desk-based familiarisation with the subject matter and work already carried out on the monitoring framework, familiarisation interviews with relevant officials, the development of the programmes' intervention logics, and the revision of the proposed methodology further to these tasks.
2. **Identification and definition of indicators:** The second phase of the study focussed on developing and defining a list of key indicators, firstly through a combination of desk-research and interviews with DG TAXUD officials from 12 key units to help identify other, relevant data sources and indicators, and test the existing ones; and secondly, through consultations with the Customs Programme Management Team (CPMT) and interviews with some members of the monitoring project group to test the feasibility / applicability at MS level of the key indicators proposed, identify any additional indicators that should be considered, and identify any constraints (in terms of the data or resource requirements) that may be linked to the indicators proposed.
3. **Development of recommendations and reporting:** The third and final phase of the study finalised the PMF by developing recommendations on data collection mechanisms and tools, and reporting and seeking feedback on these from the CPMT and thereafter from monitoring project group members during a workshop. In addition, the study team identified best practices for the dissemination of the outcomes of the programmes' activities by MS through a combination of desk-based research and interviews with four monitoring project group members, and developed some basic guidelines in relation to this dissemination.

### Study components

The main components of the study include the programmes' intervention logics, the list of indicators and their definitions, the data collection tools, the assessment of the alignment of the PMF with (legal) requirements, the reporting structure for DG TAXUD to report back to stakeholders on progress on an annual basis, the PMF guidelines, and the guidelines for the dissemination of programme activity outcomes.

The three principal components can be summarised as follows:

**Programmes' intervention logics:** An intervention logic (or logic model) is frequently used to clarify a programme's objectives and the way in which it is meant to achieve these. The approach adopted by the study team to designing the intervention logic reflected the complex nature of the Customs 2020 and Fiscalis 2020 interventions, where a variety of activities under different projects are expected to contribute to different objectives. The model developed shows the effects at different levels (outputs, results, impacts) that need to be monitored, rather than the (very complex and hard to define ex-ante) detailed causal links between them, and includes other key parts of the logic chain, namely problems / needs, and EU added value. The model served to develop and support the PMF for the Fiscalis 2020 and Customs 2020 programmes by helping users understand what needs to be measured, and why, and thus provide a frame of reference for the definition of indicators.

**The indicators:** The indicators are at the heart of the PMF in that they define what should be measured, how and why. They represent the description of the programmes' objectives in operationally measurable terms, specifying the performance standard (target) to be reached. Using a variety of sources, indicators have been identified in relation to all programme objectives and their related effects at output, result and impact level, as defined in the

programmes' intervention logics. The indicators have been defined in RACER terms, ensuring that they are relevant, accepted, credible, easy to monitor, and robust. It is worthy of note that the list of indicators is extensive as a result of the CPMT's wish for it to be as complete as possible. The study team recommends that the first year be considered a pilot study whereby amendments will be made to this list to ensure that it is manageable for subsequent annual monitoring exercises.

**The data collection tools:** The data collection tools that were developed, revised and / or optimised as part of this study are listed in the table below, including a brief description of their purpose, who will be tasked with completing them, and with what degree of frequency.

What?		Who?	How often?
<b>Action Follow-up Form (AFF)</b>	Form providing a rating of the degree of achievement of expected results, as stipulated in the action proposal form on ART or in the application form for working visits.	Action Managers of all JAs, i.e. seminars, workshops, project groups, monitoring visits, IT training etc.  Participants via NCs for working visits	Form to be completed annually for all activities of the previous year in ART or maximum three months after the end of a working visit
<b>Event Evaluation Form (EEF)</b>	Form providing a rating by participants of the extent to which their expectations were met and the degree to which the activity's/event's expected result(s) was/were met.	Participants of all JAs, i.e. seminars, workshops, project groups, working visits, monitoring visits, IT training etc.	Form to be completed at the end of each activity/event  <i>Note: For project groups, the form would only be completed once, at the end of the action</i>
<b>Event Follow-up Form (EFF)</b>	Six months on, a form providing a rating by participants of the extent to which an output of the event / activity (e.g. a guideline, manual or recommendation) has been disseminated, made use of and/or led to a change within NAs, and whether the event / activity has led to further networking among officials.	Participants of all JAs, i.e. seminars, workshops, project groups, working visits, monitoring visits, IT training etc.	Form to be completed six months after the end of each activity/event  <i>Note: For project groups, the form would be completed six months after the end of the action</i>
<b>Event Assessment Form (EAF)</b>  <i>Note: This form would represent a substitute to the EEF and EFF described above</i>	Form combining the questions covered in the EEF and EFF, as described above.	Participants of all JAs, i.e. seminars, workshops, project groups, working visits, monitoring visits, IT training etc.	Form to be completed three months after the end of each activity/event  <i>Note: For project groups, the form would be completed three months after the end of the action</i>
<b>Programme Poll</b>	A questionnaire that measures the awareness and wider effects of the programmes in terms of networking and dissemination.	Customs and taxation officials – programme participants and non-participants	January of each year via PICs and NCs



## Recommendations

A number of recommendations were made in relation to the PMF more generally, but also in relation to the individual components of the study. A summary of these is presented here:

### **General recommendations**

- It is recommended that DG TAXUD assess programme performance using the indicators matrices developed as part of this study and begin collecting data in relation to these as soon as possible using the data collection tools listed below, as well as the other training-related forms whose data will feed into the PMF (i.e. the E-Learning evaluation forms, E-Learning survey), and by gathering the data from the relevant DG TAXUD units and external sources.
- It is further recommended that the upcoming year be used to:
  1. Pilot all the data collection tools (preferably with a sample of participants) and pick up on any needs for amendments / clarifications;
  2. Pilot the indicators, leaving room for follow-up and changes after the 1st year to ensure that only relevant, useful data is collected and not necessarily gather data in relation to all the indicators in future years.
- Finally, it is recommended that the CPMT take further steps to ensure Member State (MS) buy-in by conducting a proper anchoring / sensitisation of MS and action managers / participants in relation to the system. To do so will help ensure NC / MS cooperation and hopefully lead to favourable response rates in relation to the given data collection tools.

### **Indicator recommendations**

- In agreement with DG TAXUD, the study team have put together a list of indicators at impact level which relate to measuring progress against the overall policy objectives which the programmes share with other EU interventions in the fields of customs and taxation (including legislation in relevant fields), rather than simply their annual monitoring. It is therefore recommended that the indicators at impact level not be monitored on an annual basis, but as and when the data becomes available (as many rely on the production of reports / data by DG TAXUD units or by external sources) and primarily serve to feed into the evaluations scheduled for 2018 and 2020.
- In the case of the impact indicators for the Customs programme in particular, issues of data availability and confidentiality persist (notably in relation to Customs Union performance measurement project), but DG TAXUD expressed a preference for these indicators to be included and used where / when data becomes available. It is therefore recommended that this list of impact indicators be used as a long list and that data be gathered where / when available, and not necessarily in relation to all of the indicators listed.
- Where relevant, it is recommended that the data be disaggregated by MS and activity type to provide for more clarity and enable MS to 'take action'. In fact, certain indicators would lend themselves well to a disaggregation by MS, in particular those where MS would have the possibility to react and influence the results in the future. Moreover, considering the high number of working visits that are undertaken in relation to other types of activities, it is worth looking at the data with and without the results of the working visits included to ascertain whether there are any significant divergences in the figures.

- Targets and baselines have been provided by the study team where possible, and in the instances where this was not possible, a methodology suggested for developing these in the future or general targets provided in the form of upward to downward trends in the data. Once 2014 data is available and baselines can be set for given indicators, it is recommended that DG TAXUD develop specific numerical targets in relation to these baselines that are ambitious, but also realistic.

### **Data collection recommendations**

- Ensure it is made clear in the guidance documents accompanying various forms who is expected to fill these out. Where possible, include guidance notes in relation to this in the actual forms, for example in the form of pop-up or scroll-over boxes, as is currently the case in the proposal form in ART.
- After a year, assess whether response rates are sufficiently high in relation to given tools, and decide whether it makes sense to make filling in the forms compulsory and the receipt of reimbursements for costs incurred contingent on the forms having been filled in by participants.
- It is recommended that the CPMT brief all MS / national coordinators (NCs) as to the purpose of the monitoring exercise and how the data collected will be used, and ensure that proper guidance is provided.
- Finally, further to assessment of the pros and cons of different options, it is recommended that the means of data collection presented in the table below be employed as part of the PMF.

Type of feedback to be gathered	Recommended means of data collection
Action managers' feedback	AFF
Participants' feedback	EEF and EFF
Participants' feedback on working visits	AFF and EFF (via NCs)
Participants' feedback on longer-running joint actions that last over six months	EFF six months after the end of the JA (rather than on a yearly basis)
Feedback on MLCs	One AFF to be completed by year by the DG TAXUD unit concerned (based on a consolidation of the MLC reports submitted by national MLC coordinators)

In addition, the study team made recommendations on the means of distribution of the data collection tools, the data gathering and reporting processes, and resourcing. These are presented in the final section of this report.

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# 1 INTRODUCTION

This draft Study Report is the second and final deliverable to be submitted to the European Commission – Directorate General for Taxation and Customs Union (DG TAXUD) by The Evaluation Partnership (TEP) and Ramboll in the context of the study to complete the Performance Measurement Framework (PMF) drafted by the Commission for the Fiscalis 2020 and Customs 2020 programmes.

The report is structured as follows:

- Section 2 provides a brief overview of our understanding of the study's subject and objectives;
- Section 3 provides a summary of our approach to the study, including an overview of the project and of the challenges and limitations to the study;
- Section 4 describes the key components of the study, including a list of key definitions; the programmes' intervention logics; the indicators; an assessment of the alignment of the PMF with legal requirements; the progress reporting structure; the data collection tools; the PMF guidelines; and guidelines for programme activity outcome dissemination;
- Section 5 presents the key recommendations of the study, including an assessment of the pros and cons of different options for data collection.

The annexes in this report contain:

- Annex 1 – List of documents consulted
- Annex 2 – (Potential) indicators previously identified by the Commission
- Annex 3 – The interview guides used for stakeholders
- Annex 4 – The structure for the workshop with the monitoring project group
- Annex 5 – Customs 2020 and Fiscalis 2020 hierarchy of objectives
- Annex 6 – List of indicators
- Annex 7 – Programme activity outcome dissemination guidelines

In addition, the PMF guidelines, data collections tools, and progress reporting structure have been included as separate annexes to this study report.

## 2 THE SUBJECT AND OBJECTIVES OF THE STUDY

### 2.1 Context

Before discussing the Draft PMF first developed by DG TAXUD for the Customs 2020 and Fiscalis 2020 programmes, the following sections elaborate on the background and objectives of the Fiscalis 2020 programme (section 2.2) and the Customs 2020 programme (section 2.3.). These sections are based on the programmes' regulations:

- Regulation (EU) No 1286/2013 of the European Parliament and of the Council establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC.
- Regulation (EU) No 1294/2013 of the European Parliament and of the Council establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision N°624/2007/EC.

#### 2.1.1 The Fiscalis 2020 programme

Established in 1993, the Matthaeus-Tax marked the beginning of a series of EU programmes which aimed at contributing to the proper functioning of the taxation systems of the Single Market by improving cooperation between tax administrations and officials. Successively the first Fiscalis programme (1998-2002) was followed by the second Fiscalis programme (2003-2007) and finally by Fiscalis 2008-2013 which ran until the 31<sup>st</sup> of December 2013. Currently, 'Fiscalis 2020' will cover the next seven years.

Participation in the Fiscalis 2020 programme is open to the EU Member States, acceding, candidate and potential candidate countries, and (under certain conditions) countries in the European Neighbourhood Policy. The programme budget is EUR 234.370 million for the period 2014 – 2020.

The overall objective of 'Fiscalis 2020' is *"to improve the proper functioning of the taxation systems in the internal market by enhancing cooperation between participating countries, their tax authorities and their officials"*. More specifically, the programme aims to *support the fight against tax fraud, tax evasion and aggressive tax planning and the implementation of Union law in the field of taxation* by ensuring exchange of information, by supporting administrative cooperation and, where necessary and appropriate, by enhancing the administrative capacity of participating countries with a view to assisting in reducing the administrative burden on tax authorities and the compliance costs for taxpayers. The programme will pursue the following operational objectives and priorities:

1. To implement, improve, operate and support the European Information Systems (EIS) for taxation;
2. To support administrative cooperation activities;
3. To reinforce the skills and competence of tax officials;
4. To enhance the understanding and implementation of Union law in the field of taxation;
5. To support the improvement of administrative procedures and the sharing of good administrative practices.

To achieve these objectives, the programme will rely on three types of eligible actions:

- Joint actions: to enhance the exchange of knowledge and experiences between tax authorities and officials of the participating countries;

- European information systems: to facilitate the exchange of information and access to common data; and
- Common training activities: to support the necessary professional skills and knowledge relating to taxation.

Fiscalis 2020 responds to the continuous need to improve the administrative cooperation in the areas of taxation, building on previous initiatives such as the VAT Information Exchange System (which allows for the detection of anomalies occurring in taxation of intra-community trade and exchange of information), and more recently EUROFISC (a network facilitating quick exchanges of specific information)<sup>4</sup>. At the same time, Fiscalis 2020 represents a shift in focus towards growth friendly taxes and to the taxation of tradable goods as revenue generation increasingly depends on achieving smooth cooperation between national tax authorities.<sup>5</sup> With a view to enabling tax authorities to adapt to the rapid growth in border transactions and to achieve the objectives of EU fiscal policy, the programme also contributes to ironing out divergences in tax regimes within the EU.

Lastly, Fiscalis 2020 is expected to contribute the Europe 2020 Strategy for smart, sustainable and inclusive growth, by strengthening the functioning of the Single Market, supporting activities enhancing the administrative capacity of tax authorities, and advancing technical progress and innovation. As such, it is expected to help eliminate existing barriers and distortions within the internal market.

### 2.1.2 The Customs 2020 Programme

Since 1991, the EU has also launched a series of funding programmes to support the effective functioning of the customs union. Following the adoption of the proposal for the current Multi-Annual Financial Framework (2014-2020), the Customs 2020 programme, which will cover the period from 2014 to 2020, will represent the sixth Community action programme for customs.<sup>6</sup> It builds upon prior initiatives entitled Customs 2013, Customs 2007, Customs 2002 and Customs 2000.

The Customs 2020 programme aims at supporting customs cooperation in the Union on the one hand (for example through human networking and competency building), and IT capacity building on the other. Participation in Customs 2020 will be open to the EU Member States, candidate and potential candidate countries and (under certain conditions) countries of the European Neighbourhood Policy. The regulation of the programme stipulates a budget of EUR 522.943 million for the period 2014-2020.

The general objective of the programme is to “*support the functioning and modernisation of the Customs Union in order to strengthen the internal market by means of cooperation between participating countries, their customs authorities and their officials*”. More specifically, the programme aims to “*protect the financial and economic interests of the European Union and the Member States*”, including the fight against fraud and the protection of intellectual property rights; “*increase safety and security; protect citizens and the environment*”; “*improve the administrative capacity of customs authorities*”; and “*strengthen the competitiveness of European business*” by:

<sup>4</sup> See Directive (2010/24/EU) and Regulation (904/2010).

<sup>5</sup> Source: Proposal (COM/2012/465) and the Impact Assessment (SEC/2011/1317, volume 2).

<sup>6</sup> The new programme will be the successor to Customs 2013 (covering the period from 2008 to 2013), Customs 2007 (covering the period from 2003 to 2007), Customs 2002 (covering the years 2001 and 2002), Customs 2000 (covering the period from 1996 to 2000), and Matthaueus (a training and exchange programme for customs officials adopted in 1991).

- (a) computerisation;
- (b) ensuring modern and harmonised approaches to customs procedures and controls;
- (c) facilitating legitimate trade;
- (d) reducing compliance costs and administrative burden; and
- (e) enhancing the functioning of the customs authorities..

The programme will pursue the following operational objectives:

1. To support the preparation, coherent application and effective implementation of Union law and policy in the field of customs;
2. To develop, improve, operate and support the European information systems for customs;
3. To identify, develop, share and apply best working practices and administrative procedures, in particular further to benchmarking activities;
4. To reinforce skills and competences of customs officials; and
5. To improve cooperation between customs authorities and international organisations, third countries, other governmental authorities, including Union and national market surveillance authorities, economic operators and their organisations.

The new programme places a strong emphasis on the effective preparation, application, and implementation of Union law. In addition, it concentrates on improving customs administrations' administrative capacities and strengthening the cooperation with international organisations, third countries, economic operators, and other actors to fight fraud and to enhance competitiveness.

Like the Fiscalis 2020 programme, Customs 2020 will rely on three types of actions:

- Joint actions will pursue the exchange of knowledge, expertise and good practice between customs officials of the participating countries, and will also cover, among others, forming expert teams to perform tasks in specific domains or carry out operational activities, carrying out studies, and administrative capacity building.
- IT capacity building (European Information systems previously called the Trans-European IT Systems) will facilitate the exchange of information and access to common data; and
- Human competency building will lead human capacity building for customs officials across Europe.

Customs 2020 is expected to contribute to the Europe 2020 Strategy for smart, sustainable and inclusive growth, in particular by strengthening the functioning of the internal market. By striving for more efficient and modernised customs authorities, strengthening the competitiveness of business, promoting employment, and rationalising and coordinating actions to protect the financial and economic interests of Member States and the Union as a whole, the programme aims to ensure that business and citizens benefit from the full potential of international trade.

## 2.2 The Performance Measurement Framework

The drivers for establishing a results-oriented Performance Measurement Framework for the Customs 2020 / Fiscalis 2020 programmes<sup>7</sup> are linked to the Commission policies aimed at measuring in a systematic way the impact of the different programmes and increasing the transparency of these impacts by making them visible to the public, namely:

1. At the specific request of the European Parliament, an agreement among the EU institutions was reached during the negotiations for the Multi-annual Financial Framework (MFF) 2014-2020 of the programmes to set-up enhanced monitoring systems for the EU financing programmes;
2. In line with this, the Commission internal commitments specify in the "A simplification agenda" communication (COM(2012) 42/5) that: *"The assessment of progress and of the impact of EU policies is an area which is inherently complex, but which is essential to ensure the sound financial management of EU Funds, transparency and accountability"*.

Consequently, the Fiscalis 2020 and Customs 2020 legal acts provide for a mid-term and a final evaluation of the programmes which deals with the achievement of the programmes' objectives, their efficiency and the European value added and respectively, the long term impact and the sustainability effects of the programmes.

Establishing a solid results-oriented Performance Measurement Framework for the new Fiscalis and Customs 2020 programmes therefore represented a priority in line with the Commission's commitment to monitor the EU budget and ensure accountability for value for money. The framework is intended to provide tangible evidence of performance delivered by the programme and improve the transparency of programme results and impacts. As such, it is meant to support the programmes' evaluation function and the steering of the programmes.

To this end, Article 16 of the Fiscalis 2020 Regulation stipulates that the Commission is tasked, together with the programmes' participating countries, to establish quantitative and qualitative indicators to measure the effects of the programme against pre-defined baselines. The Customs 2020 Regulation stipulates in Article 17 that the Commission shall, in cooperation with the participating countries, monitor the implementation of the programme and its actions on the basis of a list of indicators referred to in Annex I of the Customs 2020 Regulation.

The Commission had prepared a draft Performance Measurement Framework which related both to the Customs 2020 programme and Fiscalis 2020 programme. Over the course of the current study, we assessed among others, whether the proposed elements of the draft framework are in line with the legal requirements, any relevant EC guidelines, and respond to the recommendations issued in the context of the mid-term evaluation of the 2013 Fiscalis programme<sup>8</sup>. In particular, the Fiscalis 2013 mid-term evaluation recommends that:

*"The Commission, in close cooperation with the Member States, [...] set up a results-based monitoring and evaluation (M&E) system for the Fiscalis*

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<sup>7</sup> Please note that the Performance Measurement Framework for the Customs 2020 / Fiscalis 2020 programmes is not to be confused with the assessment of the performance of the EU customs union in line with the Customs Strategy (COM 169/2008) and its strategic objectives, and the related Performance Measurement Project which existed under the Customs 2013 Programme and proposes to establish the Customs Union Performance action under the Customs 2020 Programme too.

<sup>8</sup> Mid-term evaluation of Fiscalis 2013: Final report, Ramboll, July 2011.

*programme. This monitoring and evaluation system should include the following elements: 1) a clear intervention logic, 2) a set of key output and outcome indicators, 3) a data collection plan, including identified sources and well-defined shared responsibilities for collecting data, 4) to the extent possible, baselines and targets against which progress could be measured, 5) annual reporting activities to monitor progress, and finally 6) mid-term and final evaluations supplementing monitoring data and focusing on assessing and explaining results. The M&E system should build on existing M&E activities and strive to integrate them in a coherent and shared system. The implementation of the M&E system should require reasonable amounts of time and resources from the Commission and the member States; it should preserve the programme's flexibility and give priority to issues that are relevant to both the Commission and the Member States.*

*Mutatis mutandis*, these recommendations are applicable for the Customs 2020 programme as well.

### 2.3 Rationale, Objectives and Scope of the Study

The **overall aim** of the study was to contribute to and complete the Performance Measurement Framework already partially drafted by the Commission<sup>9</sup> (see section 2.2) in order to enable the measurement of the Customs and Fiscalis 2020 programmes' implementation, processes and results using a comprehensive, detailed and feasible monitoring system.

In accordance with the Terms of Reference (ToR), this assignment provides input to support the Commission work to complete and fine-tune the design of the various elements of the draft framework first developed by DG TAXUD, namely:

1. The Fiscalis and Customs programmes' **intervention logics**;
2. **Indicators**, including by (1) identifying additional ones to those already selected, (2) defining these in RACER<sup>10</sup> terms<sup>11</sup>, (3) identifying any constraints (e.g. data availability, ownership, confidentiality, data security), and (4) assessing potential drawbacks (i.e. ensure that the indicators do not produce dysfunctional behaviour). In addition, where possible, baselines and targets and/or methods to establish them have been identified. Where possible, the study team has made use of existing data or data collected via the final evaluations of the programmes, or other statistics to propose baselines and targets.;
3. **Data collection** mechanisms, tools and channels, including making recommendations for completing, optimising and improving these; and

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<sup>9</sup>The draft framework, developed by the Commission and common to Fiscalis 2020 and Customs 2020, included a number of elements that were built on over the course of the study, including a draft intervention logic and a first set of indicators and their sub-indicators to measure the impact, results and outputs of the two programmes. Several data collection methods, sources and channels had also been identified as possible options.

<sup>10</sup> RACER: Relevant – i.e. closely linked to the objectives to be reached; Accepted – e.g. by staff and stakeholders; Credible for non-experts, unambiguous and easy to interpret; Easy to monitor (e.g. data collection should be possible at low cost); and Robust – e.g. against manipulation.

<sup>11</sup> Please note that in the ToR, it is stated that these indicators should be SMART, but it was agreed during the inception phase with DG TAXUD that it would be more appropriate to use the RACER criteria in the context of these indicators.



4. **Reporting and dissemination**, in terms of developing a draft structure of the programme progress report, and identifying best practices for the dissemination of the programmes' activities' outcomes.

The study took into account the information provided by the Commission and the Fiscalis and Customs project group for monitoring<sup>12</sup>. In fact, by building on previous monitoring experiences and through extensive consultation, the study aimed at ensuring that the implementation of the monitoring system is feasible both at EU and Member State level.

As such, as per the ToR, the assignment provides information and proposes solutions to support the Commission in setting up a stable framework to allow for the monitoring of the Customs and Fiscalis 2020 programmes. The monitoring data will be used to support the management function of the programme. The results of this exercise will also feed into the programmes' mid-term evaluations in 2018 and final evaluation in 2021. As such, while providing input to fine-tune the draft Performance Measurement Framework, the study also took into account the requirements for conducting solid evaluations in that it will prepare the ground for them.

In terms of **scope**, the exercise focuses on the functioning of the programmes and their outputs, results and long term impact, without assessing the underlying tax/customs policy. The team's understanding of the different programme effects and impacts to be assessed as part of the study is described in further detail in the key definitions section of this report (see section 4.1).

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<sup>12</sup> In order to assist in the development of the Performance Measurement Framework, the Commission established a Monitoring Project Group common to Customs 2020 and Fiscalis 2020, and in which several participating countries took part. The project group provided input to support the Commission's work to complete the design of the draft Performance Measurement Framework, with a particular focus on the implementation effects of the monitoring system at national level.

### 3 THE APPROACH

#### 3.1 Project overview

The key features of our approach to the task of contributing to and completing the draft Performance Measurement Framework for the Customs 2020 / Fiscalis 2020 programmes developed by DG TAXUD included:

- Designing a Performance Measurement Framework that is common to both programmes, is based on one single concept and takes the form of one document. In order to achieve this, the two contracted companies worked in close partnership, maintaining regular contact through both ad hoc and more formalised means (e.g. periodic conference calls and workshops over the course of the study).
- Working in close partnership with DG TAXUD to ensure that the framework meets the needs of the DG, i.e. is consistent with the bigger picture, is proportionate (i.e. reflects the budgetary allocation of funds to different activity types), and strikes a balance between the legal requirement to measure performance and the resources / skills available to do so.
- Identifying RACER<sup>13</sup> indicators that take into consideration data constraints (e.g. confidentiality, ownership, security), and prioritising these to come up with a manageable list of relevant indicators. While some of the indicators identified differ by programme, as many as possible are common to both programmes, and the means recommended to collect and process information, and report are aligned.
- Taking into account the on-going work on the final evaluations of the Customs and Fiscalis 2013 programmes, in particular when looking to identify (additional) indicators and complete / revise / optimise the data collection mechanisms and tools.

The study involved three phases, comprising the following key tasks:

4. **Structuring phase:** The first phase in the study involved a desk-based familiarisation with the subject matter and work already carried out on the monitoring framework, familiarisation interviews with relevant officials, the development of the programmes' intervention logics (see section 4.2), and the revision of the proposed methodology further to these tasks.
5. **Identification and definition of indicators:** The second phase of the study focussed on developing and defining a list of key indicators, firstly through a combination of desk-research and interviews with DG TAXUD officials from 12 key units to help identify other, relevant data sources and indicators, and test the existing ones (see Annex 2 for the lists of indicators first identified by DG TAXUD that served as a basis for this study); and secondly, through consultations with the Customs Programme Management Team (CPMT) and interviews with some members of the monitoring project group to test the feasibility / applicability at MS level of the key indicators proposed, identify any additional indicators that should be considered, and identify any constraints (in terms of the data or resource requirements) that may be

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<sup>13</sup> RACER: Relevant – i.e. closely linked to the objectives to be reached; Accepted – e.g. by staff and stakeholders; Credible for non-experts, unambiguous and easy to interpret; Easy to monitor (e.g. data collection should be possible at low cost); and Robust – e.g. against manipulation.

linked to the indicators proposed (see Annex 3 for the interview guides employed). The outcome of this work is presented in section 4.3 of this report and in the related annexes, which include the full list of indicators (Annex 6) and the indicators' matrices which define the indicators, their baselines and targets (see separate Annex 1 accompanying this report).

6. **Development of recommendations and reporting:** The third and final phase of the study finalised the Performance Measurement Framework by developing recommendations on data collection mechanisms and tools, and reporting and seeking feedback on these from the CPMT and thereafter from monitoring project group members during a workshop (see Annex 4 for the structure of the workshop). The outcome of this work is presented in sections 4.5 and 4.6 of this report and in the separate annexes accompanying this report. In addition, the study team identified best practices for the dissemination of the outcomes of the programmes' activities by MS through a combination of desk-based research and interviews with four monitoring project group members, and developed some basic guidelines in relation to this dissemination (see Annex 7).

## 3.2 The study's challenges and limitations

The study's main challenges and limitations include:

- Lack of specificity of the programme's specific objectives: A decision was taken early on in the study to link the programmes' operational objectives with *results* (rather than *outputs*, as is usually the case), and its specific / general (overall) objectives with *impacts* (rather than *results*) for the following reasons:
  - The programmes' specific objectives as defined in the relevant Regulations are very general, broad (and do not correspond to the concept of medium-term effects as specified in the Secretariat General's guidelines<sup>14</sup>). As a consequence, it was concluded that it would be difficult to come up with meaningful indicators at this level that reflect programme performance, without a reformulation.
  - The programmes' operational objectives (again, as defined in the relevant Regulations) do not correspond to short-term, denumerable programme effects (as is specified in the Secretariat General's guidelines), but reflect much more medium-term effects at result level.

As a result, the study team added an additional layer below the programme's objectives which corresponds to short-term, denumerable effects, i.e. outputs, of the programme. It was agreed with DG TAXUD that this would provide for a more meaningful assessment of programme performance at the levels of outputs, results and impacts.

- Ensuring that the indicators' list is manageable, while being as complete as possible: A broader than originally proposed consultation with key officials in some of DG TAXUD's units was undertaken during this study, leading to a very long list of indicators. While a selection was made based on their feasibility in

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<sup>14</sup> European Commission Impact Assessment Guidelines (SEC 2009 92): [http://impel.eu/wp-content/uploads/2010/01/European-Commission-Impact-Assessment-Guidelines-iag\\_2009\\_en.pdf](http://impel.eu/wp-content/uploads/2010/01/European-Commission-Impact-Assessment-Guidelines-iag_2009_en.pdf)

terms of their suitability as RACER indicators, and any resource, skill and data constraints (e.g. data confidentiality issues, availability of given statistics, willingness of different business units to provide data identified as relevant for the indicators) attached to them at Commission and Member State levels, the final list of indicators remains quite extensive. The study team provided recommendations on how to limit the list of indicators (in line with its brief to provide a manageable list of indicators that takes into account resource, skill and data constraints) as it saw challenges in its length. However, only limited adjustments were made to the 'long' list first proposed, in line with the CPMT's wish to be as inclusive / complete as possible, covering all key areas. While the list is based to a large extent on existing data, the CPMT will need to gather, compile and analyse this data, presenting it in a progress report intended for its key stakeholders on an annual basis. The amount of resource this will take should not be underestimated, and it is recommended that the first year be considered as a pilot (see section 5.1) and that adjustments be made to the PMF where necessary to ensure it is as manageable and targeted an exercise as possible for the rest of the programming period.

- Divergent views in DG TAXUD as to the relevance of the impact indicators in judging programme performance: It was questioned whether indicators on the ultimate, longer term (and likely indirect) *impact* should form part of a monitoring framework and whether they can actually be used to judge *programme* performance. It is important to note that the further one moves up the causal chain and away from the actual outputs of the programmes, the less given results and impacts can be directly attributed to the programmes. Therefore, at the level of impacts (which correspond to higher-level policy objectives), indicators will only provide an indication of general trends towards the achievement of these objectives; the programmes may contribute to their achievement (along with other factors), but their achievement cannot be directly attributed the programmes. Considering the contributory role the programmes can play at impact level and the fact that this framework also aims to measure performance (and not only monitor progress), it was judged important by the CPMT to identify indicators at impact level. That said, it is important to stress that the indicators at impact level will primarily serve to feed into the two programme evaluations foreseen in 2018 and 2020 as data will not be gathered in relation to most of them on an annual basis.
- Lack of clarity on the ability to use some of the indicators which form part of the Customs Union performance measurement project: The study team was not allowed, for confidentiality reasons, to see and discuss in detail the list of indicators which form part of the Customs Union performance measurement project. As a result, it had to rely on the CPMT to discuss the options with Unit A1 and come up with a list of indicators that could potentially be included in the study, pending acceptance by MS over the course of 2014. Reference to these potential indicators is made in general terms in the list of indicators at impact level for the Customs 2020 programme (see section 4.3 and annex 6), and a note to this effect is included in relation to each: "*This data is going to be used only on aggregate at EU level and under the strict condition that the public character is confirmed during 2014 by the MS in the Performance Measurement project context.*" It will be up to the CPMT to discuss the feasibility of including such indicators in the PMF over the course of 2014.

- Differences among Member States: The resource, skill and data constraints identified over the course of the study in relation to given indicators and reporting forms are likely to vary across Member States, and the study team was only able to consult a sample of stakeholders via the interviews and the workshop involving some members of the monitoring project group. The team did its best to ensure that this fact was taken into consideration during the workshop organised with certain members of the monitoring project group and meetings with key DG TAXUD officials, and fed into the study. In the future, MS should continue to be consulted by the CPMT on the value of PMF (e.g. in relation to the relevance of the data collection tools, the progress report) in order to ensure their buy-in (see section 5.1).
- Non-exhaustive list of given factors that are likely to influence trends in the data in relation to given indicators: As part of the definitions of the indicators (see section 4.3.3 and separate annex 1), some indications of what given trends in the data could suggest in terms of the degree to which the stated programme objective is being achieved have been included. In relation to these, it is important to note that they do not purport to represent an exhaustive list of all the possible options, but point to certain (key) influencing factors that are worth taking into consideration by DG TAXUD when assessing the data gathered in relation to given indicators. In extension of this, these indications are based on simplified assumptions about the events which lead to the stated programme effects and other contextual factors such as changes in MS procedures, increases in trade etc. could also represent explanatory factors for data trends. As such, these assumptions should be further developed, tested and revised before drawing conclusions about the programmes' performance.
- Limited consultation in relation to the dissemination practices of Member States: The study team has developed guidelines on how best to disseminate the outcomes of programme activities by MS, acknowledging that this is an area of MS competency and that the EC can only provide guidance in this area. These guidelines are based on limited consultation with four monitoring project group members. It was foreseen that between four and six MS would be consulted, but repeated efforts by the study team to interview an additional two MS representatives bore no fruit. While it should be noted that this task was a secondary task to the development of the PMF and its component parts (as agreed with DG TAXUD at the proposal stage), the study team has made every effort to draw on its own experience and knowledge of dissemination practices to come up with the guidelines proposed in Annex 7.

## 4 THE KEY COMPONENTS OF THE STUDY

The main components of the study include the programmes' intervention logics, the list of indicators and their definitions, the assessment of the alignment of the PMF with (legal) requirements, the data collection tools, the progress reporting structure, the PMF guidelines, and the guidelines for the dissemination of programme activity outcomes. Each of these elements is presented in turn below with, in certain cases, the main output being presented in a (separate) annex to this report.

### 4.1 Key definitions

Before presenting the key components of this study, it is important to clarify what is meant by the numerous terms employed. The following definitions relate to the intervention logics presented in section 4.2, but in some instances are also relevant for the list of indicators presented in section 4.3 and Annex 6:

- **Intervention logic**: It is frequently used to clarify a programme's objectives and the way in which it is meant to achieve these. It illustrates the logical link between the problems/needs identified that have to be addressed by a programme, and a programme's objectives.
- **Problems and needs**: An intervention such as the Customs or Fiscalis 2020 programmes is developed in response to given problems or needs, such as the 'Divergent application and implementation of EU tax law' or 'Pressure on customs authorities to process growing volumes of trade, and difficulty to apply measures to balance facilitation and control'.
- **Theory of change**: It sets out all the building blocks required to bring about a stated long-term goal (i.e. **general objective**). It explains the process of change by outlining key causal linkages in an initiative, i.e., between its shorter-term, intermediate, and longer-term outcomes, and by taking into account the risks and assumptions and external, influencing factors that are likely to affect the extent to which that goal can be achieved. In the intervention logic diagrams presented below, these building blocks are shown in the various boxes (inputs, activities, outputs, etc.). For the sake of clarity, a separate box called "Theory of change" has also been inserted to outline certain key concepts and mechanisms that help explain the overall functioning and causal linkages between the various objectives and desired results.
- **Inputs**: These represent the financial and human resources that are expended to achieve given programme outputs and results.
- **Activities**: In seeking to attain the stated objectives, a series of activities are organised and funded under the programmes (e.g. Joint Actions such as seminars or project groups; the development, maintenance, operation and quality control of IT systems; and common training actions).
- **Outputs**: At output level, the indicators are defined as concrete, denumerable, short-term effects of the programme. Here, outputs are defined as guidelines, recommendations or IT training sessions, and the related indicators will count the number of each of these in given areas.
- **Results**: At result level, the indicators look to ascertain what has happened in the medium-term as a result of the outputs produced by the programmes. For example, the result of a series of Joint Actions related to identifying and sharing good practices in the area of customs controls could be the adoption of new / adapted control

processes in a number of Member States. These kinds of results typically cannot be consistently measured by solely relying on existing data.

- **Impacts:** It is important to note that the further one moves up the causal chain and away from the actual outputs of the programmes, the less given results and impacts can be directly attributed to the programmes. Therefore, at the level of impacts (which correspond to higher-level policy objectives), it would be not only very difficult, but also misleading to try to define indicators specifically for the programmes. Instead, existing indicators and data sources have been used, while understanding that these will only provide an indication of general trends towards the achievement of these objectives, and that these cannot be directly attributed to the programmes (although these may have contributed to it).

In addition to the definitions presented above in relation to impact, results and outputs, it is important to keep in mind the following definitions when looking at the list of indicators presented in section 4.3 and Annex 6.

- **Indicators:** These represent the description of the programmes' objectives in operationally measurable terms, specifying the performance standard (target) to be reached. As agreed during the inception phase, these have been defined in RACER terms, ensuring that they are relevant, accepted, credible, easy to monitor, and robust.
- **Indexes:** In Annex I to the Customs 2020 Regulation, a number of indexes have been listed in relation to the measurement of the performance of the Customs 2020 programme. These indexes represent *inter alia* an aggregation of a number of independent indicators at output level and are *mutatis mutandis* also applicable to the Fiscalis 2020 programme. As a legal requirement, the present study needs to ensure that all of these indexes are covered in the proposed PMF, which is why their relationship to given programme effects and proposed indicators has been detailed in column 5 'Indexe(s) linked to' in Annex 6.
- **Projects:** These are groups of activities included in the Annual Work Programmes (AWP) which are revised on an annual basis and are therefore subject to change. They are not included as a separate level in the intervention logics presented above, because, logically, they occupy the same level as (i.e. are groups of) activities. However, in order to demonstrate progress in relation to these projects (notably in terms of annual reporting in relation to the AWP), given indicators have been developed at impact and result level, namely '*Extent to which projects (that sought to achieve a given specific objective) have achieved their result(s), as reported by action managers*' at impact level and '*Extent to which JAs (that sought to achieve a given operational objective) have achieved their result(s), as reported by action managers*' at result level. In relation to the latter, breaking it down by project (or themes) would make the indicator more meaningful.

## 4.2 The programmes' intervention logics

For the purpose of this study an intervention logic has been developed for each programme. The intervention logics devised for Fiscalis 2020 and Customs 2020 are based on the programme objectives as set out in the Regulations and as such the intervention logics represents the assumptions - made by the funding authorities and programme managers - of which objectives the programmes aim to achieve.

### 4.2.1 Key considerations

An intervention logic (or logic model) is frequently used to clarify a programme's objectives and the way in which it is meant to achieve these. Rather than constructing a causal chain from lower level effects (outputs) through to intermediate effects (results) and final effects (impacts), we have adopted a different approach due to the complex nature of the Customs 2020 and Fiscalis 2020 interventions, where a variety of activities under different projects are expected to contribute to different objectives. The model developed **shows the effects at different levels (outputs, results, impacts) that need to be monitored**, rather than the (very complex and hard to define ex-ante) causal links between them, and includes other key parts of the logic chain, namely problems / needs, and EU added value. As a result, the model served to develop and support the Performance Measurement Framework (PMF) for the Fiscalis 2020 and Customs 2020 programmes by helping users understand what needs to be measured, and why, and thus provide a frame of reference for the definition of indicators.

In developing these, we paid attention to the importance of ensuring that these intervention logics **take into account the bigger picture**, in that they needed to be consistent with existing policy documents and guidelines set out by the Secretariat General or other EC services best practices, and that they are not only intended to support the PMF, but are also likely to be used for forthcoming evaluations of the programmes in 2018. It is for this reason that the content of these models is based to a large extent on the regulations, as well as the programmes' Impact Assessments. By doing so, we have ensured that the content of the logic models could be linked back to the programmes' overall (general), specific and operational objectives, in spite of their operationalization (i.e. to change the stated objectives into "effects") and re-organisation to allow for a more operational layer of "outputs" from which indicators could be more easily derived.

### 4.2.2 The Customs and Fiscalis 2020 intervention logics

The draft intervention logics for Customs 2020 and Fiscalis 2020 are presented overleaf. The diagrams provide a clear list of the foreseen effects at different levels that will be monitored as part of the PMF.



Figure 1: Intervention logic of the Customs 2020 programme

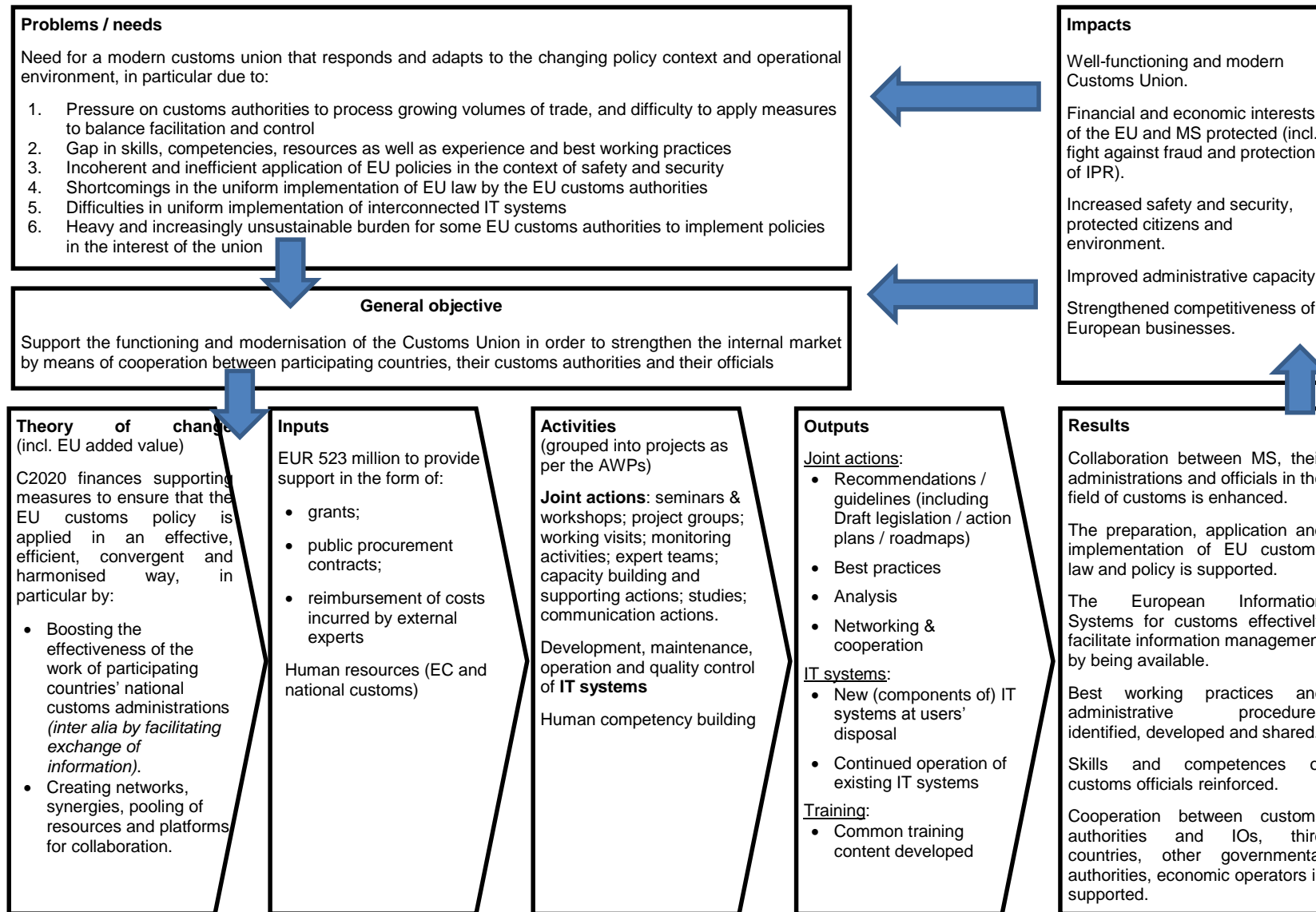
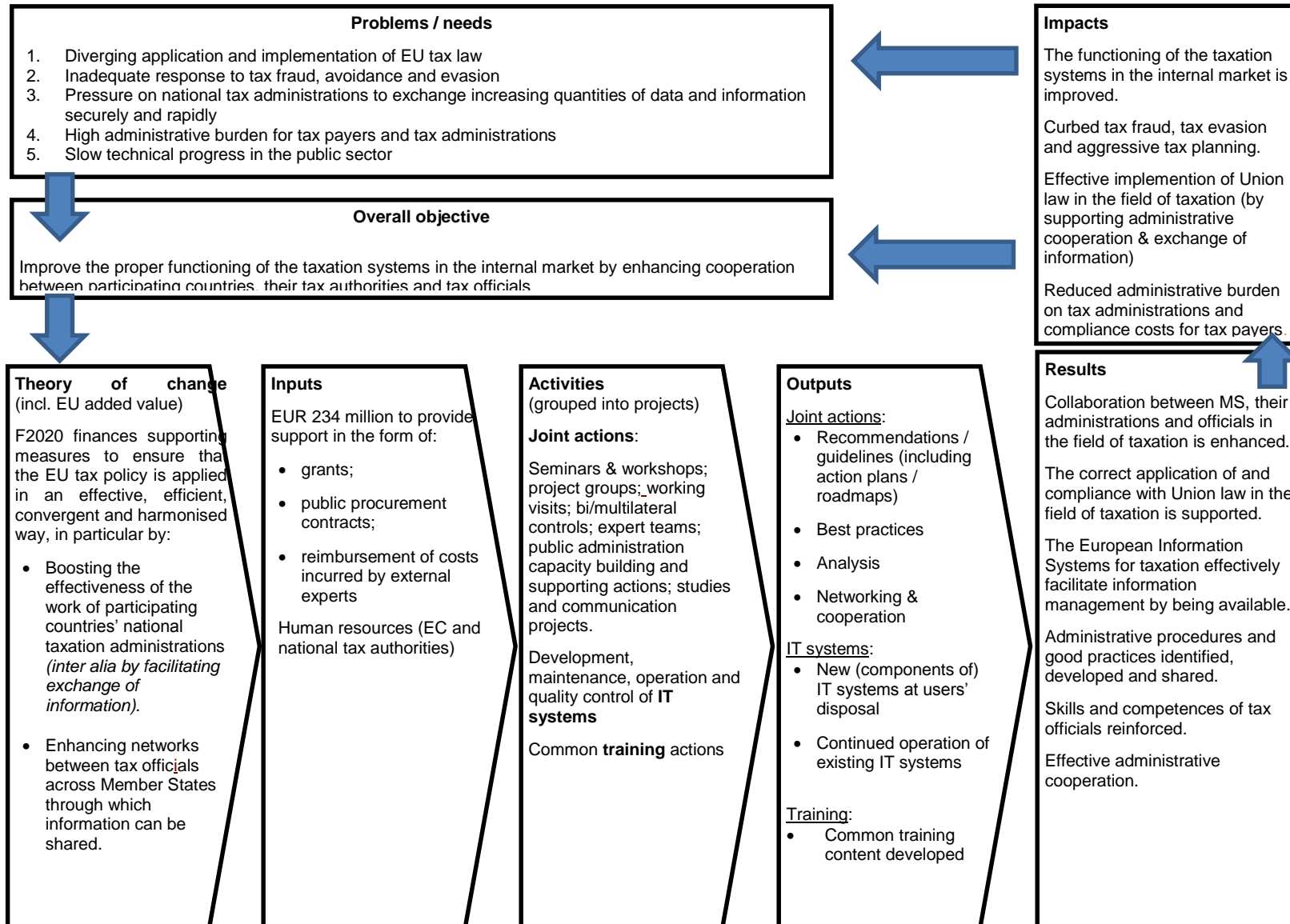


Figure 2: Intervention logic of the Fiscalis 2020 programme



### 4.2.3 Operationalization of impacts and results

The wording of impacts and results in the intervention logics presented above correspond closely to the achievement of the objectives defined in the Customs 2020 and Fiscalis 2020 Regulations. It is important to maintain consistency and clarify how the different levels correspond to each other (impacts: general and specific objectives; results: operational objectives). However, the way the objectives have been defined in the Regulations means the corresponding effects are not very operational, i.e. do not always give a clear idea of how the objective is meant to be achieved. To address this, and move a further step towards the identification of appropriate indicators, the tables below (one relating to Customs 2020 and the other to Fiscalis 2020) break each impact / result down into elements that are clearer and thus easier to assess and monitor.

It is important to note that the further one moves up the causal chain and away from the actual outputs of the programmes, the less given results and impacts can be directly attributed to the programmes. This is particularly the case at impact level, where factors other than the programmes themselves are likely to play a role in achieving a desired effect. At result level, the same can be true but to a lesser extent. As a result, the programmes “support” and will “contribute” to reaching a desired effect at these levels, but other factors are likely to play a role as well.

**Table 1: Customs 2020 - Operationalization of impacts and results**

Types of effects	Effects	To be achieved via:
Impacts	Well-functioning and modern Customs Union.	<ul style="list-style-type: none"> <li>National customs authorities able to fulfil all their functions in a way that is effective, efficient and convergent</li> </ul>
	Financial and economic interests of the EU and MS protected.	<ul style="list-style-type: none"> <li>Effective collection of customs duties</li> <li>Effective fight against fraud</li> <li>Effective protection of intellectual property rights</li> </ul>
	Increased safety and security, protected citizens and environment.	<ul style="list-style-type: none"> <li>Effective identification, detection and control of shipments that may represent risks to human health and safety, and/or the environment</li> </ul>
	Improved administrative capacity.	<ul style="list-style-type: none"> <li>Authorities overcome difficulties and bottlenecks such as lacking knowledge, expertise, organisational or any other deficiencies</li> </ul>
	Strengthened competitiveness of European businesses.	<ul style="list-style-type: none"> <li>Legitimate trade facilitated</li> <li>Compliance costs and administrative burden reduced</li> <li>Businesses protected against unfair competition</li> </ul>
Results	Collaboration between MS, their administrations and officials in the field of customs is enhanced.	<ul style="list-style-type: none"> <li>MS, their administrations and officials in the field of customs collaborate more often and more effectively.</li> </ul>
	The preparation, application and implementation of EU customs law and policy is	<ul style="list-style-type: none"> <li>The preparation, application and/or implementation of (a specific piece of new or revised) customs law or policy has been supported / facilitated (e.g. via baseline</li> </ul>

Types of effects	Effects	To be achieved via:
	supported.	analysis, support to drafting of legal text, explanatory notes etc.)
	The European Information Systems for customs effectively facilitate information management by being available.	<ul style="list-style-type: none"> <li>Ensure the availability, reliability and/or quality of (specific) Union components of EIS and CCN</li> </ul>
	Best working practices and administrative procedures identified, developed, shared and applied.	<ul style="list-style-type: none"> <li>Use made of working practices and/or administrative procedures in a given area (e.g. customs controls) by Member States</li> <li>Support provided to the national administrations in carrying out their tasks in terms of required measures, procedures and tools to reduce administrative burden and compliance costs, facilitate legitimate trade and ensure modern and harmonized approaches to customs procedures and controls</li> </ul>
	Skills and competences of customs officials reinforced.	<ul style="list-style-type: none"> <li>Customs officials acquire new/reinforce existing skills and/or competences in relevant fields through common training content supported under the programme</li> <li>Customs officials acquire new skills and/or competences in relevant fields by taking part in national training, but based on C2020 outputs (e.g. e-learning modules)</li> </ul>
	Cooperation between customs authorities and IOs, third countries, other governmental authorities, economic operators is supported.	<p>More frequent and effective cooperation (in relevant fields) fostered between EU and MS customs authorities and:</p> <ul style="list-style-type: none"> <li>International organisations (WCO, WTO, etc.)</li> <li>Customs authorities of third countries</li> <li>Other MS governmental authorities (including tax authorities)</li> <li>Economic operators and their organisations</li> </ul>

**Table 2: Fiscalis 2020 - Operationalization of impacts and results**

Types of effects	Effects	To be achieved via:
Impacts	The functioning of the taxation systems in the internal market is improved.	<ul style="list-style-type: none"> <li>National tax authorities able to fulfil all their functions in a way that is effective, efficient and convergent.</li> </ul>
	Curbed tax fraud, tax evasion and aggressive tax planning	<ul style="list-style-type: none"> <li>Effective collection of taxes and duties.</li> </ul>
	Effective implementation of Union law in the field of	<ul style="list-style-type: none"> <li>Authorities overcome difficulties and bottlenecks such as lacking knowledge,</li> </ul>

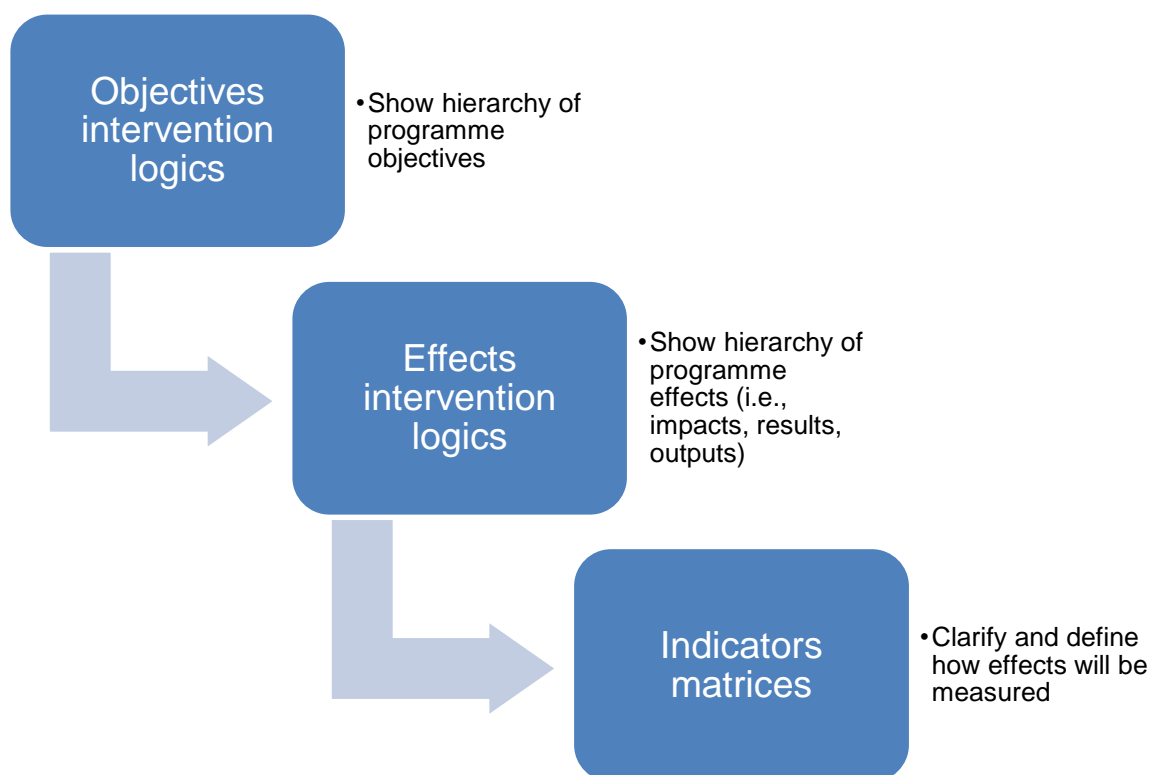
Types of effects	Effects	To be achieved via:
	taxation.	expertise, organisational or any other deficiencies.
	Effective implementation of Union law in the field of taxation by supporting administrative cooperation.	<ul style="list-style-type: none"> <li>• Effective identification of the correct tax liability as well as potential risks</li> </ul>
	Effective implementation of Union law in the field of taxation by supporting the exchange of information.	<ul style="list-style-type: none"> <li>• Effective development and maintenance of networks (human and/or IT) which facilitate the exchange of information</li> </ul>
	Reduced administrative burden on tax administrations and compliance costs for tax payers.	<ul style="list-style-type: none"> <li>• Simplified procedures for tax administrations.</li> <li>• A reduction in the time necessary for tax administrations to access information.</li> <li>• A reduction in compliance costs for tax payers.</li> </ul>
Results	Collaboration between MS, their administrations and officials in the field of taxation is enhanced.	<ul style="list-style-type: none"> <li>• MS, their administrations and officials in the field of taxation collaborate more often and more effectively.</li> </ul>
	The correct application of and compliance with Union law in the field of taxation is supported.	<ul style="list-style-type: none"> <li>• The application and/or implementation of (a specific piece of new or revised) law or policy in the field of taxation has been supported / facilitated (e.g. via implementing rules, guidance, soft law, etc.).</li> </ul>
	The European Information Systems for taxation effectively facilitate information management by being available.	<ul style="list-style-type: none"> <li>• Ensure the availability, reliability and/or quality of (specific) Union components of EIS and CCN</li> </ul>
	Administrative procedures and good practices identified, developed and shared.	<ul style="list-style-type: none"> <li>• Use of working practices and/or administrative procedures by Member States.</li> <li>• Support to the national administrations in carrying out their tasks in terms of required measures, procedures and tools to reduce administrative burden and compliance costs.</li> </ul>
	Skills and competences of tax officials reinforced.	<ul style="list-style-type: none"> <li>• Tax officials acquire new skills and/or competences in relevant fields through common training content supported under the programme.</li> </ul>
	Effective administrative cooperation.	<ul style="list-style-type: none"> <li>• Effective exchange of information.</li> <li>• Effective cooperation on other means of administrative cooperation (e.g. MLCs, presences in administrative offices, participation in enquiries).</li> <li>• Effective cooperation via formal and informal networks between Member</li> </ul>

Types of effects	Effects	To be achieved via:
		States as well as international organisations, other governmental authorities, third countries, economic operators.

#### 4.2.4 Relationship between the intervention logics and other parts of the PMF

In order to form a complete picture of the programmes, these intervention logics need to (1) be placed within a wider context, and (2) take into account and be clearly linked to other components of the framework, namely “projects” and indicators. The diagram below serves to show how the intervention logics presented above relate to the other components of the PMF, namely the higher-level intervention logics presenting a hierarchy of programme objectives, project tables and indicators matrix. These three other related components are described in further detail below.

Figure 3: Relationship between the intervention logics and other parts of the framework



1. **“Objectives” intervention logics**: This component of the intervention logic shows the hierarchy of programme objectives, namely the relationship between each of the programmes’ general, operational, and specific objectives, and its actions and results

(see Annex 5)<sup>15</sup>. These intervention logics are situated at a higher level than those presented above in that they represent the wider policy context within which these intervention logics presenting programme effects fall and to which they relate.

2. **The “Effects” intervention logics:** As presented and described above, these intervention logics serve to show a hierarchy of programme effects (outputs, results and impacts) in order to assist the user to understand what needs to be measured, and why, and thus provide a frame of reference for the definition of indicators.
3. **Indicators’ matrices<sup>16</sup>:** The indicators’ matrices serve to define each indicator (see definition in section 4.1) and clarify how the effects will be measured, thereby illustrating the link to the “effects” intervention logics, and by extension, to the “objectives” intervention logics. The indicators matrices show / provide detail of (1) indicators’ links to given programme objectives, (2) the type of indicator (i.e. whether output, result or impact), (3) a detailed description of the indicators, (4) the indicators’ targets and baselines, where available, and (5) the data collection sources and channels for each indicator.

## 4.3 The indicators

The indicators are at the heart of the PMF in that they define what should be measured, how this should be done and the reason for doing so (i.e. the why). They represent the description of the programmes’ objectives in operationally measurable terms, specifying the performance standard (target) to be reached. As agreed during the inception phase, these have been defined in RACER terms, ensuring that they are relevant, accepted, credible, easy to monitor, and robust.

### 4.3.1 Key considerations

As an opening remark, we would like to stress that the Fiscalis 2020 and Customs 2020 Performance Measurement Framework (PMF) represents a framework for monitoring the programmes, rather than for evaluating them. A monitoring exercise will look at the what, i.e. what outputs or results have been achieved, but not at the why and how, i.e. why and how given outputs or results have been achieved. It represents a systematic review of progress and does not seek to make a judgement or gather normative data on the amount, number or value of given programme outputs or results (in relation to each other), which is the role of an evaluation. It is important to keep this distinction between monitoring and evaluation in mind when looking at the proposed indicators listed below. A mid-term and final evaluation of the programmes are foreseen, and will serve to complement the monitoring activities with such normative judgements.

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<sup>15</sup> These intervention logics were developed as part of DG TAXUD Multi-Annual Management Plan for the Customs and Fiscalis 2020 programmes.

<sup>16</sup> One indicator matrix has been developed for each programme.

### 4.3.2 Key sources

A variety of sources were used to develop the indicator lists presented in Annex 6, namely:

1. The 'long' list of potential indicators developed by Unit R3 ( see Annex 2);
2. The interviews with key DG TAXUD officials representing the units listed in the table below:

Customs	Fiscalis
A1: Customs policy	C1: Value Added Tax
A4: Combined nomenclature, tariff classification, TARIC and integration of trade measures	C2: Indirect taxes other than VAT
B1: Protection of citizens and enforcement of IPR	C4: Tax administration and fight against tax fraud
B2: Risk management and security	D2: Direct Tax Policy & Cooperation <i>(outstanding – any additional indicators proposed will be added to the list below)</i>
R5: Customs systems and IT operations	R4: Taxation systems & IT compliance
A3: Customs Processes and Project Management	
R3: Central Programme Management Team (training)	

3. Frequent consultations with Unit R3 over the course of the study;
4. The DG TAXUD Management Plan (MP);
5. The Measurement of Results (MoR) and Performance Measurement exercise for the Customs Union through close collaboration between units A1 and R3 – the exact indicators that can be used as part of this PMF still need to be defined based on the degree of confidentiality of the data; decisions on this will be made in collaboration with MS over the course of 2014. Where potential (aggregate) indicators have been identified a reference to 'Customs union performance' has been included at impact level in the customs table below;
6. International organisations / private companies (e.g. the World Bank and PWC);
7. The study team, based on its knowledge of the programmes and experience developing such frameworks.

### 4.3.3 The list of indicators

The tables presented in Annex 6 list the indicators that could / will be used to assess the performance of the Customs 2020 and Fiscalis 2020 programmes. Indicators have been identified in relation to all programme objectives and their related effects at output, result and impact level, as defined in the programmes' intervention logics presented above. It is worthy of note that the list presented in Annex 6 is extensive (including 128 indicators) as a result of the CPMT's wish for it to be as complete as possible (see section 3.2 and Table 3 below) and that it is recommended by the study team that the first year be considered a pilot study whereby amendments will be made to this list to ensure that it is manageable for subsequent annual monitoring exercises (see section 5.1).



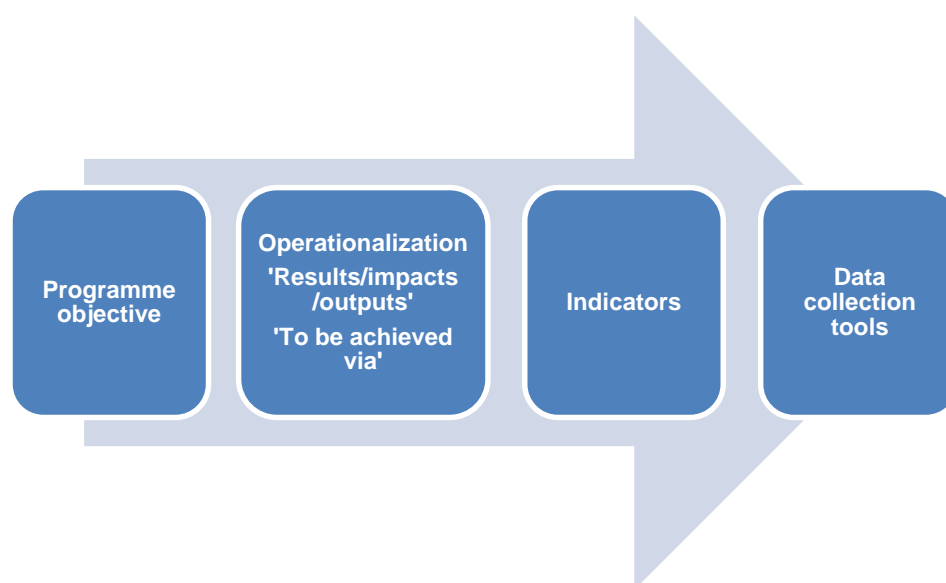
The table below breaks the 127 indicators down into different types. It is worthy of note 41% of the indicators are common to the programmes and the rest are specific to each programme. In addition, the largest proportion of indicators is situated at the result level.

**Table 3: Number of indicators broken down by type and programme**

Level	Common to both programmes	Specific – Customs 2020	Specific – Fiscalis 2020	Total
Impact	1	17 (incl. MoR/MP)	18	37
Result	33	15 (but some comparable on IT side)	20 (but some comparable on IT side)	66
Output	19	4	0	25
<b>Total</b>	<b>53</b>	<b>36</b>	<b>38</b>	<b>127</b>

In Annex 6, the indicators are presented in relation to given programme objectives (or desired effects) at output, result and impact level. As described above, the wording of the programmes' objectives has been operationalized (see section 4.2.3) to provide a clear idea of how the objective is meant to be achieved (see columns 2 and 3 in tables 1 and 2 above). Based on this operationalization, the study team was able to develop indicators to assess performance in relation to all of the programmes' objectives. The diagram bellows illustrates the logical steps followed to develop the indicators and identify relevant data collection tools for each.

**Figure 4: Step-by-step process for the development of indicators**



It is worthy of note that the majority of the indicators at impact level, by their very nature (i.e. they are linked to longer-term policy objectives), will not be monitored on as frequent a basis as those at outcome and result level, which will be monitored on an annual to 18-monthly basis. In fact, the indicators at impact level will primarily serve to feed into the evaluations scheduled for 2018 and 2020. There exists one exception to this rule, namely the indicator on the 'Extent to which projects (that sought to achieve a given specific objective) have achieved their result(s), as reported by action managers', which will be monitored annually.

#### **4.3.4 The indicators' matrices**

An indicators' matrix for each programme, based on the lists presented in Annex 6, has been developed to define the indicators, and provide guidance on how they should be measured. It includes a definition of each indicator (and sub-indicator), and, where available, details of the baselines and targets for each, or the description of a method to calculate these at a later stage (e.g. at the end of 2014).

The indicator's matrices are presented in a separate annex accompanying this report (see separate Annex 1).

#### **4.4 Assessment of the alignment of the PMF with legal requirements**

During the initial phase of the study, the contractors defined seven criteria with which the PMF, and more specifically the indicators, must comply in order to be considered in line with the legal requirements, the core recommendations made in the Impact Assessment, the Commission's ex-ante and ex-post evaluation guidelines and the requirements as stipulated in the ToR (e.g. relative to data constraints and RACER indicators). These criteria, which assisted the study team in selecting and prioritising the indicators, are presented and described in the table overleaf, which also provides an assessment of the degree to which the requirements specified have been met.

**Table 4. Assessment of the degree of alignment of the PMF with the specified (legal) requirements**

	Criterion	Description	Assessment
1.	Legal requirement - include the indicators listed in the “Customs 2020 Regulation – Annex I”, which <i>mutatis mutandis</i> can be applied to Fiscalis 2020 as well <sup>17</sup>	The Regulation requires that the achievement of the specific objectives of the programme be measured “on the basis of” the indicators listed in its Annex I. <i>Mutatis mutandis</i> these apply to the Fiscalis 2020 programme as well.	<p>All of the indexes listed in “Customs 2020 Regulation – Annex I” have been included in the PMF in relation to both the Customs 2020 and Fiscalis 2020 programmes.</p> <p>The majority of pre-defined indicators listed in the Regulation appear at output level, e.g. the number of actions in a given area, the number of guidelines or recommendations, the number of officials trained, with the exception of the collaboration robustness indicator and the indicator relating to the ‘<i>Number of guidelines and recommendations issued by MS in their National Administrations [...]</i>’ which appear at result level.</p> <p>Moreover, the indexes have been referred to at result level, with relevant additional indicators having been identified in relation to them, e.g. the indicator assessing the ‘<i>Percentage of participants that made use of (or intended to make use of) a guideline or manual produced with the support of the programme</i>’ has been included in relation to the Best Practices and Guideline Index. Here the study team has drawn on the reference to the words <i>inter alia</i> in the Regulation to justify defining these additional indicators in relation to given indexes.</p>
2.	The comprehensive set of (quantitative) indicators measure Impacts, Results and Outputs* <sup>18</sup>	The criterion elaborates on the requirements (see sources) by separating “results” / “effects and impacts” into “Impacts, Results and Outputs”. The Customs 2020 IA and ToR also express a preference for quantitative indicators where possible.	<p>Indicators have been developed at impact, result and output level. A total of 41% of these are common to both programmes, with the others relating to areas that are specific to each programme. The largest proportion of indicators is at result level, followed by impact and output level (see Table 3).</p> <p>The indicators will be expressed in numerical terms (e.g. as a percentage) or on aggregate reflecting decreasing or increasing trends (e.g. for the indicators derived from the Customs Union performance measurement project).</p>

<sup>17</sup> Source: Customs 2020 Regulation, Article 5

<sup>18</sup> Sources: Draft Fiscalis 2020 Regulation, recital 22 of the preamble; Impact Assessment of Customs 2020, section 9; and Terms of Reference of the present study.

	Criterion	Description	Assessment
3.	The indicators are linked to the general, specific and operational objectives of the programmes* <sup>19</sup>	It is emphasised in the IA and Customs 2020 regulation that the indicators must be directly linked to the objectives of the programme. This criterion therefore ensures that the indicators are relevant to the monitoring of the programme.	<p>The overwhelming majority of the indicators developed relate to given programme objectives, be it their general, specific or operational objectives. In the approach taken, the programmes' general and specific objectives correspond to impacts and the operational objectives to results (see section 4.2).</p> <p>However, there exist a few exceptions to this rule in that at result level DG TAXUD felt it important to include an additional result which is cross-cutting and not linked to any one programme objective, namely '<i>Collaboration between MS, their administrations and officials in the field of customs / taxation is enhanced</i>'. Four indicators common to both programmes have been developed in relation to this result, namely the three collaboration robustness indicators and the indicator '<i>Extent to which JAs (that sought to enhance collaboration between MS, their administrations and officials in the field of customs) have achieved their result(s), as reported by action managers</i>'.</p>
4.	A baseline for the indicators can be defined (or will be as part of the final evaluation of the programmes and subsequent exercises) prior to the start of the 2020 programme <sup>20</sup>	The Regulations emphasise that the indicators should be used to measure the effects of the programme against pre-defined baselines. This criterion takes into account whether baselines can be defined in relation to given indicators, based on existing evidence derived from the impact assessments and the final evaluations of the 2013 programmes. Where applicable, these baselines	Baselines for the indicators have been identified where possible and where data is readily available (see section 5.2). Where this is not the case, and as per the Terms of Reference, a methodology has been proposed to establish these.

<sup>19</sup> Sources: Impact Assessment of Fiscalis 2020, section 9 and Annex 7; and Customs 2020 Regulation, preamble 13a.

<sup>20</sup> Sources: Fiscalis 2020 Regulation, Article 16 (2); Customs 2020 Regulation, preamble 15a; and Impact Assessment of Fiscalis 2020, section 9.

	Criterion	Description	Assessment
		will be set at zero.	
5.	The targets for the impact, result and <b>output</b> indicators have been set in relation to the baseline values <sup>21</sup>	This criterion ensures, as recommended in the IAs, that the targets set for the indicators take into account the baselines derived from prior evidence (where possible). In doing so, this criterion would ensure that the targets are set based on a robust baseline or robust methods to set baselines starting in 2014.	Where possible, the targets for the impact, result and output indicators have been set in relation to the baseline values (see section 5.2). Where this is not the case, and as per the Terms of Reference, a methodology has been proposed to establish these.
6.	<b>Data collection for the indicators makes full use of the existing data collection tools of the programme or other data collection exercises</b> <sup>22</sup>	The IAs recommend that the PMF indicators make full use of existing data. This criterion contributes to ensuring that the resources needed in developing and monitoring the indicators are proportionate and that existing evidence is taken into account.	<p>The majority of the indicators rely on the programmes' existing data collection tools and sources, e.g. ART, PICS, DG TAXUD's business units who are already collecting the data required (as confirmed during the consultation process).</p> <p>Certain existing data collection tools have been revised and optimised to varying degrees by the study team in order to ensure that the correct data is being collected to feed into the indicators, namely the Action Follow-up Form (AFF, which had been developed and piloted, but not fully launched in the past), Event Evaluation Form (EEF), and Programme Poll (formerly known as the Programme Awareness Poll).</p> <p>Moreover, additional questions will be fed into other questionnaires used to evaluate programme outputs and results, namely those relating to training activities (e.g. the Annual EU eLearning Survey and evaluation forms for the E-learning Modules).</p> <p>In only one instance was a completely new data collection tool</p>

<sup>21</sup> Sources: Impact Assessment of Fiscalis 2020, section 9; and Impact Assessment of Customs 2020, section 9.

<sup>22</sup> Sources: Impact Assessment of Fiscalis 2020; and Impact Assessment of Customs 2020, section 9.

	Criterion	Description	Assessment
			developed, namely the Event Follow-up Form (EFF), which will serve to judge programme results six months on.
7.	The indicators are RACER <sup>23</sup>	<p>While not specifically mentioned in the legal requirements, this criterion will ensure that the proposed indicators are:</p> <ul style="list-style-type: none"> <li>- Relevant – i.e. closely linked to the objectives to be reached</li> <li>- Accepted – e.g. by staff and stakeholders</li> <li>- Credible for non-experts, unambiguous and easy to interpret</li> <li>- Easy to monitor - e.g. data collection should be possible at low cost and take into account data-related constraints</li> <li>- Robust – e.g. against manipulation (RACER).</li> </ul>	<p>Through extensive consultations with key DG TAXUD officials and members of the monitoring project group and through the study team's own assessment, it has been ensured that the indicators proposed are RACER.</p> <p>In particular, and where feasible at the time of the study, it has taken into account data-related constraints (e.g. availability, ownership, confidentiality and security). However, at impact level in particular, decisions will have to be made on a case by case basis whether given indicators can be used, depending on data availability and confidentiality at the time. Notes to this effect have been included in the list of indicators presented in Annex 6. An example includes the indicators at impact level for the Customs 2020 programme that will be derived from the Customs Union performance measurement project. It will be clarified over the course of 2014 (further to consultations with Unit A1 and MS) which exact indicators will be used as part of this PMF and how the data will be presented.</p>

\* **Note:** When the second and third criteria are taken together, they expose the efforts made in ensuring that the objectives tree in the programmes' intervention logics presented in this report are consistent.

**Note:** Text in orange has been amended slightly relative to the inception report.

<sup>23</sup> Terms of Reference of the present study and European Commission Guidelines on Ex-ante Evaluations (2001) which refer to the need for SMART indicators and the need to take into account data-related constraints (e.g. availability, ownership, confidentiality and security). *Note: Further to comments from the Steering Group, this criterion has been revised to focus on developing RACER, rather than SMART indicators as it was felt this was more appropriate within the context of the study.*

## 4.5 The data collection tools

The data collection tools that were developed, revised and / or optimised as part of this study are listed in the table below, including a brief description of their purpose, who will be tasked with completing them, and with what degree of frequency. The full forms are presented in separate annexes to this report, details of which are provided in the final column of this table.

**Table 5. Data collection tools developed, revised and / or optimised**

What?		Who?	How often?	Where?
<b>Action Follow-up Form (AFF)</b>	Form providing a rating of the degree of achievement of expected results, as stipulated in the action proposal form on ART or in the application form for working visits.	Action Managers of all JAs, i.e. seminars, workshops, project groups, monitoring visits, IT training etc.  Participants via National Coordinators for working visits	Form to be completed annually for all activities of the previous year in ART or maximum three months after the end of a working visit  <i>Note: For activities that begin in November or December, the AFF would be completed in February of the following year to allow for a more realistic assessment of progress</i>	Separate Annexes 2 and 2c for working visits
<b>Event Evaluation Form (EEF)</b>	Form providing a rating by participants of the extent to which their expectations were met, the degree to which the event's expected result(s) (preferably as per the ART proposal form) was/were met, as well as the opportunity for participants to make suggestions for improvement.	Participants of all JAs, i.e. seminars, workshops, project groups, working visits, monitoring visits, IT training etc.	Form to be completed at the end of each activity <i>Note: For project groups, the form would only be completed once, at the end of the action</i>	Separate Annex 3
<b>Event Follow-up Form (EFF)</b>	Six months on, a form providing a rating by participants of the extent to which an output of the event / activity (e.g. a guideline, manual or recommendation) has been disseminated, made use of and/or led to a change within NAs, and whether the event /	Participants of all JAs, i.e. seminars, workshops, project groups, working visits, monitoring visits, IT training etc.	Form to be completed six months after the end of each activity  <i>Note: The assessment of these forms would not be undertaken before early July so as to allow for all</i>	Separate Annex 4

What?		Who?	How often?	Where?
	activity has led to further networking among officials.		<p><i>the EFFs to be completed for events (or working visits) that took place the previous year.</i></p> <p><i>Note: For project groups, the form would be completed six months after the end of the action</i></p>	
<p><b>Event Assessment Form (EAF)<sup>24</sup></b></p> <p><i>Note: This form would represent a substitute to the EEF and EFF described above (see section 5.3 for the pros and cons of this option)</i></p>	Form providing a rating by participants of the extent to which their expectations were met; the degree to which the event's expected result(s) was/were met; the extent to which a product (e.g. a guideline, manual or recommendation) of the activity has been disseminated and/or made use of within NAs; and on whether an administrative procedure / best practice produced under the programme, or recommendation resulting from a benchmarking, led to a change in the NA.	Participants of all JAs, i.e. seminars, workshops, project groups, working visits, monitoring visits, IT training etc.	Form to be completed three months after the end of each activity	Separate Annex 5
<p><b>Programme Poll</b></p>	A questionnaire that measures the awareness and wider effects of the programmes in terms of networking and dissemination.	Customs and taxation officials – programme participants and non-participants	January of each year via PICs and NCs	Separate Annex 6
			<p><i>Note: This will allow for data to be gathered on awareness etc. for the previous year</i></p>	

Please note that in addition to these data collection tools, the study team has revised the guidance document for the AFF (based on the existing versions).<sup>25</sup> The document is presented in a separate to this study report (separate annex 2b). The AFF has been adapted for the working visits and a separate guidance document developed for this version (see separate annex 2d)

<sup>24</sup> Please note this this form could be called the 'Event Evaluation Form' or 'Event Follow-up Form' as it represents an alternative option to using these two forms, but for the purpose of clarity before a decision is taken by DG TAXUD on which form(s) to use, it has been provided a different name here.

<sup>25</sup> As no changes were made to the proposal form as part of this study due to DG TAXUD's wish not to do so, no revisions have been made to the related guidance documents.



## **4.6 The progress reporting structure**

A progress report structure was developed by the study team to enable DG TAXUD to report back to its stakeholders on a yearly basis. The purpose of the report is to ensure that the information gathered by the Performance Measurement Framework is being disseminated to key stakeholders including Member States, enabling them to gain an annual understanding of programme performance against its objectives. The report structure was reviewed and commented on by monitoring project group members during a workshop organised by the study team (see Annex 4). It is presented in a separate annex to this report (separate annex 7).

It is worthy of note that during the workshop it was stressed that it would be helpful to conduct a review of the usefulness of the content of the report, seeking feedback from key stakeholders including MS, once one or two of these had been produced.

## **4.7 The PMF guidelines**

The study team was also tasked with completing the draft PMF guidelines developed by DG TAXUD. They will serve as guidance going forward for DG TAXUD, and most notably those officials requested to provide input (i.e. data) into the PMF or involved in reporting on progress in relation to it. The guidelines contain a less detailed, more simplified overview of some of the study components presented in this report. They are presented as a separate document accompanying this report.

## **4.8 Guidelines for programme activity outcome dissemination**

The study team was also tasked with elaborating best practices for the dissemination of the outcomes of the programmes' activities. This task aimed at helping DG TAXUD check the way in which the programme outcomes were being disseminated at the time of the study and develop some basic guidelines for the Commission and Member States (who are ultimately responsible for the dissemination) on what 'good' dissemination means to ensure that the outcomes of the programmes are being disseminated in the clearest, most effective way.

To carry out this task, the study team assessed the current means used by a sample of Member States for the dissemination of the outcomes of the activities of the Fiscalis and Customs programmes by conducting interviews with four monitoring project group members<sup>26</sup>. Drawing on this, and the study team's own experience with other DGs and in the area of communications, good practice guidelines were drawn up, taking into account the fact that national administrations are entitled to disseminate as they see fit, but that the Commission can provide guidance in this area.

The dissemination guidelines are presented in Annex 7 of this report.

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<sup>26</sup> It was proposed that between four and six members of the monitoring project group / national coordinators be interviewed, but despite repeated follow-up efforts by the study team, only four interviews were conducted.

## 5 RECOMMENDATIONS

The section lists a number of recommendations derived from the study and to be considered in relation to the PMF going forward. An initial section presents a few general recommendations, followed by a sequence of sections providing options for change in relation to given components of the PMF, including where relevant an assessment of the pros and cons of each<sup>27</sup>.

### 5.1 General recommendations

1. It is recommended that DG TAXUD assess programme performance using the indicators matrices presented in the separate annex 1 accompanying this report and begin collecting data in relation to these as soon as possible using the data collection tools listed in table 4, as well as the other training-related forms whose data will feed into the PMF (i.e. the E-Learning evaluation forms, E-Learning survey), and by gathering the data from the relevant DG TAXUD units and external sources.
2. It is further recommended that the upcoming year be used to:
  - Pilot all the data collection tools (preferably with a sample of participants) and pick up on any needs for amendments / clarifications;
  - Pilot the indicators, leaving room for follow-up and changes after the 1st year to ensure that only relevant, useful data is collected and not necessarily gather data in relation to all the indicators in future years.
3. Finally, it is recommended that the CPMT take further steps to ensure MS buy-in by conducting a proper anchoring / sensitisation of MS and action managers / participants in relation to the system. To do so will help ensure NC / MS cooperation and hopefully lead to favourable response rates in relation to the given data collection tools.

### 5.2 Indicators

1. In agreement with DG TAXUD, the study team have put together a list of **indicators at impact level** which relate to measuring progress against the overall policy objectives which the programmes share with other EU interventions in the fields of customs and taxation (including legislation in relevant fields), rather than simply their annual monitoring. It is therefore recommended that the indicators at impact level not be monitored on an annual basis (see section 4.3), but be monitored as and when the data becomes available (as many rely on the production of reports / data by DG TAXUD units or by external sources) and primarily serve to feed into the evaluations scheduled for 2018 and 2020.

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<sup>27</sup> Please note that while the Terms of Reference stipulate that “*the team will make recommendations to improve and complete the draft framework by suggesting up to three options, each of them subject to a feasibility assessment based on a SWOT analysis to determine the strengths (e.g. any best practices that support their application), weaknesses (e.g. constraints in terms of resources, skills, data etc.), opportunities and threats of each*”, it was agreed with DG TAXUD that a better, more adapted approach would be to present the pros and cons of given options.

2. In the case of the **impact indicators for the Customs programme** in particular, issues of data availability and confidentiality persist (notably in relation to Customs Union performance measurement project), but DG TAXUD expressed a preference for these indicators to be included and used where / when data becomes available. It is therefore recommended that this list of impact indicators be used as a long list and that data be gathered where / when available, and not necessarily in relation to all of the indicators listed.
3. Where relevant, it is recommended that the **data be disaggregated by MS** to provide for more clarity and enable MS to 'take action'. In fact, certain indicators would lend themselves well to a disaggregation by MS, in particular those where MS would have the possibility to react and influence the results in the future (e.g. MS would be made aware of a situation where the degree of awareness of a given programme is comparatively low and would be able to take action to further promote its visibility among officials). It is recommended that four common indicators in particular be disaggregated, namely the '*Ratio of the number of customs / tax officials participating in the programme relative to the total number of customs / tax officials*', that relating to the degree of awareness of the programme (i.e. '*Extent to which the target audience is aware of the programme*'), and a couple relating to training, namely the '*Number of Participating countries using EU eLearning modules*' and the '*Number of National Administrations using elements of the customs competency framework*'.
4. Moreover, where relevant, it is recommended that the **data be disaggregated by activity type** to provide for more clarity. For example, considering the high number of working visits that are undertaken in relation to other types of activities, it is worth looking at the data with and without the results of the working visits included to ascertain whether there are any significant divergences in the figures. However, in certain other instances, such as that described below, the study team do not recommend that such a disaggregation by activity type be undertaken. During the workshop with monitoring project group members, it was suggested that DG TAXUD / the study team consider whether the data collected on the degree of achievement of results (as reported by action managers) in particular could be disaggregated by activity to reflect differing levels of ambition and scope (e.g. between a one-day seminar and longer-running project group). The study team have given this due consideration and recommend that DG TAXUD not attempt make such differentiations in that within a given type of activity there will be events that vary in their degree of ambition and scope, making general assumptions per activity type impossible. Moreover, making judgements on such normative content does not fall within the scope of a monitoring exercise, but within that of an evaluation.
5. **Targets and baselines** have been provided by the study team where possible, and in the instances where this was not possible, a methodology suggested for developing these in the future or general targets provided in the form of upward to downward trends in the data. In relation to this, it is worth keeping in mind that:
  - When there is no baseline provided, in certain instances a recommendation for the type of target has been devised, but specific, numerical targets can only be devised based on a baseline (once available).
  - When no prior historical developments in the achievements of the programme are available, setting numerical targets requires insight into the potential effects of the programme. The targets should therefore be defined as ambitious, but achievable goals for the programme.

- Once 2014 data is available and baselines can be set for given indicators, it is recommended that DG TAXUD develop specific numerical targets in relation to these baselines that are ambitious, but also realistic.

### 5.3 Data collection

The study team have the following general recommendations in relation to the data collection tools:

1. Ensure it is made clear in the guidance documents accompanying various forms who is expected to fill these out, for example specify who the Project Leader and signee are in the proposal form if the National Coordinator fills in the form on behalf of an expert. Where possible, include guidance notes in relation to this in the actual forms, for example in the form of pop-up or scroll-over boxes, as is currently the case in the proposal form in ART.
2. After a year, assess whether response rates are sufficiently high in relation to given tools, and decide whether it makes sense to make filling in the forms compulsory and the receipt of reimbursements for costs incurred contingent on the forms having been filled in by participants.
3. It is recommended that the CPMT brief all MS / national coordinators as to the purpose of the monitoring exercise and how the data collected will be used, and ensure that proper guidance is provided.
4. The table below provides a summary of the recommended means of data collection, based on the arguments presented further down in this section.

**Table 6. Recommended means of data collection**

Type of feedback to be gathered	Recommended means of data collection
<b>Action managers' feedback</b>	AFF
<b>Participants' feedback</b>	EEF and EFF (or EAF)
<b>Participants' feedback on working visits</b>	Adapted AFF and/or EFF (via NCs)
<b>Participants' feedback on longer-running joint actions that last over six months</b>	EFF six months after the end of the JA (rather than on a yearly basis) or EAF
<b>Feedback on MLCs</b>	One AFF to be completed by year by the DG TAXUD unit concerned (based on a consolidation of the MLC reports submitted by national MLC coordinators)

The reasoning behind the recommended means of data collection presented in the table above is further detailed by tool below, along with other more specific recommendations for each tool.

5. For the **proposal form in ART**:

- a. Provide clear guidance on what is to be entered as expected results, including examples. If the content of these fields is left entirely to the discretion of project leaders, experience shows it is inevitably inconsistent and thus of limited use for monitoring. This guidance could be provided in the guidance document as well as in the actual forms, for example in the form of pop-up or scroll-over boxes.
- b. Conduct consistent and thorough quality checks of the proposal forms (CPMT) to ensure that the expected results are properly entered, i.e. are specific, clear and will be easily automatically transferred into the numbered list in the AFF.
- c. Consider whether at a later date it could be amended to include (1) a drop-down listing possible programme 'effects', and (2) a numbered list of expected results, as in the Action follow-up form (AFF).

6. As regards the **Action follow-up Form (AFF)**:

- a. Ensure that an automatic feed is developed between the proposal form and AFF in ART, transferring the references to the operational objectives, AWP reference, category reference, details of expected results (in list form) and the means that will be used to assess the achievement of the expected results from the proposal form into the AFF.
- b. Consider whether it is most appropriate to define the number of outputs produced as a result of an action as "*the number of individual guidelines, recommendations or best practices/ administrative procedures included in a given document (rather than the number of documents produced)*". As per DG TAXUD's preference, the outputs have been defined as such in the AFF, but the study team feels that this definition will introduce a degree of subjectivity into the counting of these outputs and strongly recommend that they be defined as the number of documents produced for clarity purposes for action managers and to eliminate this risk.
- c. Take into consideration the pros and cons of having working visit participants fill in this form, as detailed below.

7. In relation to the **Event Evaluation Form (EEF) and Event Follow-up Form (EFF) or Event Assessment Form (EAF)**:

- a. Ensure that the data collected in relation to these forms is linked back to given operational objectives, as specified in the ART proposal form, so that it can be used to assess participants' views on events linked to given operational objectives.
- b. Ensure that the event / activity's financial code is automatically fed into the form to avoid participants having to look up the code in the invitation received or contact their National Coordinator for it, as having to do so will add an additional step and is likely to deter participants from responding to the questionnaire(s).
- c. Take into consideration the pros and cons of having working visit participants fill in both or one of these forms, as detailed below.
- d. Consider the pros and cons, as detailed below, of asking participants of longer-running events (i.e. those that last over six months) to fill in the EEF/EAF after a year has gone by in order to be able to include these results in the annual monitoring exercise.

- e. Ensure that all participants are registered on PICs as it is foreseen that these forms will be disseminated via this platform.
- f. Take into consideration the pros and cons of having participants complete both of / only one of these forms, as detailed in the table below. In relation to this, it is recommended by the study team that both forms be used as they complement each other, provide for a more complete picture, and allow for data to be gathered at the appropriate moments to judge immediate and more long-terms effects of the actions / events.

**Table 7. Pros and cons of having participants complete the EEF and / or EFF**

	Pros	Cons
<b>EEF and EFF</b>	<p>To fill out both would provide a more complete picture of participants' views on the degree of achievement of expected results and effects six-months on</p> <p>The EFF could be sent six months after an event when it is more likely that an event / activity will have led to a change in NAs working practices</p>	<p>Higher administrative burden for participants in having to fill out 2 forms</p> <p>Risk of survey fatigue</p>
<b>Only the EEF</b>	<p>Lesser administrative burden relative to completing 2 forms</p> <p>Lessens the risk of survey fatigue</p>	<p>Very short form, does not cover the most meaningful data</p> <p>Only the immediate effect of an event / activity will be assessed</p> <p>The effect six-months on of an event / activity will not be assessed</p>
<b>Only the EFF</b>	<p>Lesser administrative burden relative to completing 2 forms</p> <p>Lessens the risk of survey fatigue</p>	<p>The degree to which participants' expectations were met will not be assessed or feedback gathered on how to improve the activities / events in the future</p>
<b>Only the EAF</b>	<p>Lesser administrative burden relative to completing 2 forms</p> <p>Lessens the risk of survey fatigue</p>	<p>The degree to which participants' expectations were met will not be assessed or feedback gathered on how to improve the events in the future</p> <p>It would have to be sent two to three months after an event and would be neither ideally timed to capture the 'immediate' effect of an activity / event or its more long-term effects</p>

8. In the past, participants of **working visits** have been asked to write and submit a report of their visit and National Coordinators have produced an annual working visit report for the Commission. However, no template was provided by the Commission

and reports were not systematically completed. For the new programming period, it is recommended that participants of working visits fill out the adapted version of the AFF and/or EFF as the first will allow participants to enter the expected results from the visit that will be fed into the EFF (despite the AFF not being as well adapted to participant feedback as the EEF), and the EFF will enable participants to comment on activity effects six months on. The table below presents the pros and cons of having participants fill out either the AFF or EEF/EFF, or a combination of each.

**Table 8. Pros and cons of having working visit participants complete given forms**

	<b>Pros</b>	<b>Cons</b>
<b>AFF</b>	<p>National coordinators (NCs) are familiar with ART</p> <p>NCs have already been briefed as to the possible need to fill out this form</p>	<p>It is not intended to gather participant feedback, so to do so would be inconsistent</p> <p>The questions are not as adapted to participants as those in the EEF and EFF</p> <p>The effect six-months on of the visit will not be assessed</p>
<b>AFF and EFF</b>	<p>NCs are familiar with ART</p> <p>NCs have already been briefed as to the possible need to fill out the AFF form</p> <p>Expected results will be automatically fed in from the AFF, as foreseen, as an AFF will have been completed</p> <p>Through the EFF, the effect six-months on of the visit will be assessed</p>	<p>The AFF is not intended to gather participant feedback, so to do so would be inconsistent</p> <p>The questions in the AFF are not as adapted to participants as those in the EEF</p> <p>The high administrative burden placed on NCs who will need to fill the forms out on behalf of participants who do not have access to ART / PICS</p>
<b>EEF and EFF</b>	<p>They are intended to gather participant feedback, so their content is more adapted to this target audience</p> <p>To fill out both would provide a more complete picture of participants' views on the degree of achievement of expected results and effects six-months on</p>	<p>The high administrative burden placed on NCs who will need to fill the forms out on behalf of participants who do not have access to PICS</p> <p>If the expected results are automatically fed in from the AFF as foreseen, these fields will remain blank as an AFF will not have been completed</p>
<b>Only the EEF</b>	<p>Only one, brief form to fill out for NCs on behalf of participants</p>	<p>Only the immediate effect of the visit will be assessed</p> <p>The effect six-months on of the visit will not be assessed</p> <p>If the expected results are automatically fed in from the AFF as foreseen, these fields will remain blank as an AFF will not have been completed</p>

	Pros	Cons
<b>Only the EFF</b>	Only one form to fill out for NCs on behalf of participants	The degree to which participants' expectations were met will not be assessed or feedback gathered on how to improve the visits in the future  If the expected results are automatically fed in from the AFF as foreseen, these fields will remain blank as an AFF will not have been completed
<b>Only the EAF</b>	Only one form to fill out for NCs on behalf of participants	A lengthier form than the EEF for NCs to fill out if they were only asked to fill out the EEF and not the EFF  If the expected results are automatically fed in from the AFF as foreseen, these fields will remain blank as an AFF will not have been completed

9. In the case of **longer-running joint actions that last over six months**, it is felt that asking participants to fill in the EFF on a yearly basis will be of limited value for the reasons detailed in the table below. It is therefore recommended that participants of longer-running events only be consulted once an event has come to a close.

**Table 9. Pros and cons of having participants of longer-running events fill out the EEF**

	Pros	Cons
<b>EEF on a yearly basis</b>	Participants views (and not only those of action managers via the AFF) will be gathered for all events organised on a yearly basis, whether completed or not	The data that would be gathered in relation to participants' expectations being met and the degree to which results were met are likely to reflect the fact that the event has not yet come to a close, with many respondents stating that expectations and results are only partially met  The questionnaire is meant to assess events once they have been completed, so the wording is not really adapted to such events

10. As regards activities relating to **Multi-Lateral-Controls (MLCs)**, during the workshop with monitoring project group members, it was questioned whether the MLC reports could not be used as a substitute for the AFF as it was felt that it would represent quite a burden for such a form to be filled out on an annual basis by MLC coordinators. The table below sets out the pros and cons of having MLC coordinators fill out (2) the AFF in addition to the MLC report or (2) no AFF and only the MLC report. Please note that the assessment is derived from the MLC coordinator guidelines as the study team has not been granted access to the reports themselves as they are confidential. Based on this assessment, it is judged important that an



AFF be completed in relation to the MLCs. However, to reduce the administrative burden, only one AFF, consolidating the results of all the MLC reports, could be completed at the end of the year by the DG TAXUD unit to whom the reports are submitted by national MLC coordinators. By so doing, the CPMT would be able to easily process and compare results with other JAs (including those working within fraud).

**Table 10. Pros and cons of having MLC national coordinators / DG TAXUD fill out the AFF**

	<b>Pros</b>	<b>Cons</b>
<b>AFF and MLC reports by MLC coordinators</b>	<p>Increased comparability across MLCs and other JAs</p> <p>AFF report from MLC coordinators who initiated an MLC (as MLCs may last longer than one year and MLC reports are written after the last MLC meeting)</p>	<p>Additional administrative burden for MLC coordinators who initiate an MLC in having to fill out both the AFF (on an annual basis) and the MLC report</p> <p>If an MLC lasts longer than one year and has not finished at the time when the AFF is filled out, the assessment of the degree of achievement may be inaccurate because auditing/negotiations have not been concluded.</p>
<b>One consolidated AFF by DG TAXUD and MLC reports by MLC coordinators</b>	<p>Increased comparability across MLCs and other JAs</p> <p>Lesser administrative burden for MLC coordinators and CPMT</p> <p>Data is gathered and compiled in relation to MLC achievements by DG TAXUD, so limited additional work involved in filling out one consolidated AFF annually</p>	<p>If an MLC lasts longer than one year and has not finished at the time when the AFF is filled out, the assessment of the degree of achievement may be inaccurate because auditing/negotiations have not been concluded.</p>
<b>No AFF and only MLC reports</b>	<p>Lesser administrative burden for MLC coordinators</p> <p>Clarity as there is a single source of data on which progress can be determined</p>	<p>Lack of comparability across MLCs and other JAs</p> <p>Possible lack of comparability across MLCs (if the MLC reports are very specific to the case dealt with in an MLC)</p> <p>Administrative burden involved for the CPMT in compiling and processing the results</p>

## 5.4 Distribution

The table below lists the pros and cons of using different means of distribution for given data collection tools (e.g. whether to distribute the proposal form or AFF via ART or PICS). Based on this assessment, it is recommended that:

1. The proposal form and AFF be disseminated to action managers via ART.
2. The EEF and EEF (or EAF as an alternative to these) be developed on IPM and disseminated to participants and national coordinators in the case of working visits via a link on PICS. It is important to ensure within this context that all participants are registered on PICS and available to receive emails.
3. To promote further responses, the Programme Poll be developed on IPM and as a pdf form and disseminated via three means:
  - o To participants via a link to the IPM survey on PICS;
  - o To participants and non-participants via NCs as an external link to the IMP survey in an e-mail;
  - o In countries where internet access is limited (as detailed in the table below), via NCs as a pdf form to non-participants.

Please note that while internet access was raised as an issue during the workshop with monitoring project group members, during the 2008 Programme Awareness Poll a representative sample of approximately 20,000 customs and tax officials was reached using the internet, suggesting that using alternative means such as pdf forms may not be necessary. It is recommended that DG TAXUD weigh up the pro of widening the reach of the Programme Poll to those officials without access to internet (especially if this is a widespread issue in given MS, meaning that few responses will be received from these MS) and the cons involved in terms of the additional resources involved in gathering the forms, processing the data and matching it to that gathered via the IPM survey.

**Table 11. Pros and cons of disseminating given data collection tools via given means**

Data collection tool	Possible means of dissemination	Pros	Cons
<b>Proposal form</b>	<b>ART</b>	Existing tool being used Known to action managers Would be able to automatically feed data in to the AFF from this form if the AFF was developed in ART	Recently been re-developed in ART and cost /delay involved in making any new changes Not fully fit-for-purpose in that it does not completely match the programme effects listed in the PMF or the structure of the AFF (see recommended changes proposed above)
	<b>PICS</b>	Could develop a form that was more fit-for-purpose using IPM and distribute it via PICS	Wasted cost of recent re-development of the form in ART Would need to consider whether technically possible to automatically feed data from the proposal form into the AFF if both were on IPM and distributed via PICS
<b>AFF</b>	<b>ART</b>	Data would be	-

Data collection tool	Possible means of dissemination	Pros	Cons
		automatically fed in from the proposal form if it remains in ART	
	PICS	-	Data would not be automatically fed in from the proposal form if it remained in ART  Would need to consider whether technically possible to automatically feed data from the proposal form into the AFF if both were on IPM and distributed via PICS
EEF and EFF Or EAF	ART	-	Participants do not have access to ART
	PICS	Participants and national coordinators (for the working visits) have access to PICS	-
Programme Poll	ART	-	Participants and non-participants do not have access to ART
	PICS (including a link to the questionnaire)	Data can be collected via EC survey software (IPM) and automatically compiled into databases for analysis	Only participants would be reached via this means
	Electronically by NCs via an external link contained in an e-mail  <i>Note: This is the current means of distribution used</i>	Data can be collected via EC survey software (IPM) and automatically compiled into databases for analysis	Certain non-participants in given MS either (1) do not have access rights EC websites or (2) do not have internet access at all
	Electronically via e-mail as a pdf form <sup>28</sup>	Would represent a means to collect feedback from those non-participants in given MS who either (1) do not have access rights to EC websites or (2) do not have	Administrative burden involved in matching the data to any data gathered via other means (e.g. IPM)

<sup>28</sup> See: <http://helpx.adobe.com/acrobat/using/collecting-pdf-form-data.html>

Data collection tool	Possible means of dissemination	Pros	Cons
		internet access at all  Data would be gathered electronically using a common format and could be easily compiled <sup>29</sup>	
	<p align="center"><b>Electronically via e-mail as an excel file with drop-down lists / open text boxes</b></p>	<p>Would represent a means to collect feedback from those non-participants in given MS who either (1) do not have access rights to EC websites or (2) do not have internet access at all</p> <p>Data would be gathered electronically using a common format and could be more easily processed than via Word or paper files</p>	<p>High administrative burden involved in compiling the data from individual excel documents and matching it to any data gathered via other means (e.g. IPM)</p> <p>Data less easily compiled than via pdf forms</p>
	<p align="center"><b>Electronically as a word file via e-mail or on paper</b></p>	<p>Would represent a means to collect feedback from those non-participants in given MS who either (1) do not have access rights to EC websites or (2) do not have internet access at all</p>	<p>Very high administrative burden involved in manually compiling the data from individual word files or paper documents</p>

## 5.5 Timings

The table below provides details of the proposed timings for the data collection and its processing in order to ensure delivery of a Progress Report by November, in time for presentation in the Committees in December (see Figure 5 below). The table is based on a reporting period corresponding to a full calendar year (which is also the period covered by the Annual Work Plan).

**Table 12. Proposed timings for the data collection**

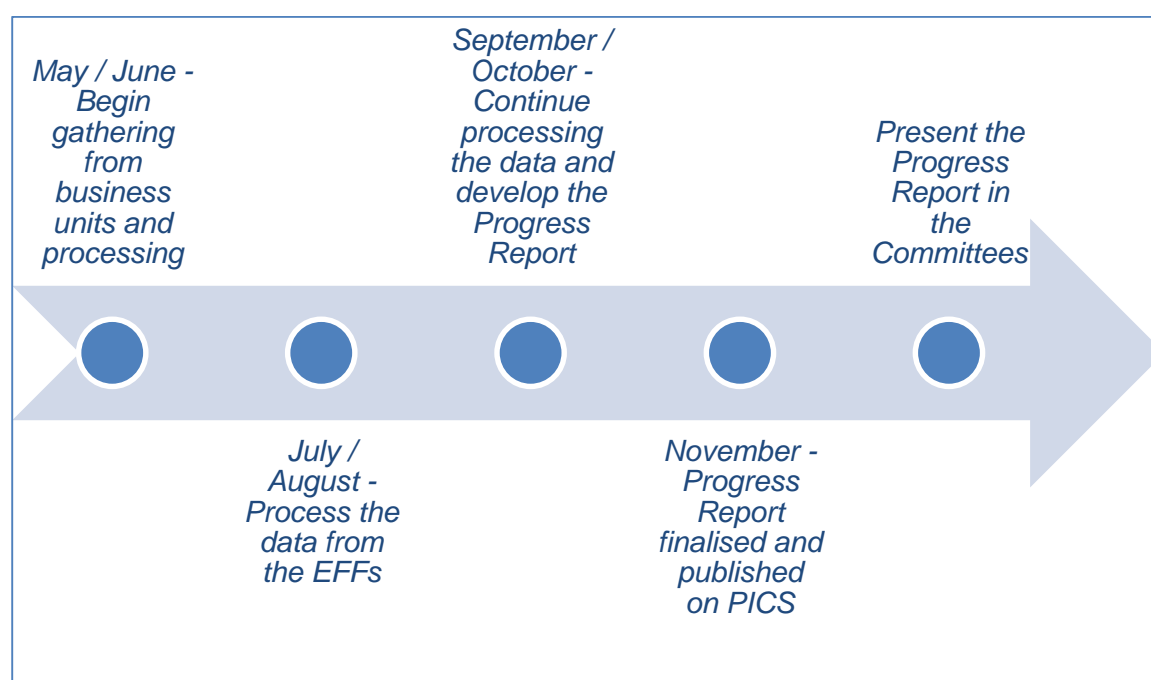
	Frequency	Timings for data processing
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<sup>29</sup> When you distribute a form, Acrobat automatically creates a PDF Portfolio for collecting the data submitted by users. By default, this file is saved in the same folder as the original form and is named filename\_responses. You can use this file to compile returned forms.

	Frequency	Timings for data processing
<b>Proposal form</b>	At the beginning of each activity, all year round	
<b>AFF</b>	Annually	From May / June onwards
<b>EEF</b>	At the end of each event	From May / June onwards
<b>EFF</b>	Sent out six months after an event	From July / August – once all the forms from the events that took place in December of the previous year have been submitted
<b>EAF</b>	Sent out three months after an event	From May / June onwards
<b>Programme Poll</b>	Every 18 months – to be launched in: <ul style="list-style-type: none"> <li>• Mid-2015</li> <li>• Beginning 2017</li> <li>• Mid-2018 (<i>coincides with the evaluation</i>)</li> <li>• End 2019</li> </ul>	May/June 2016 for the mid-2015 Poll May/June 2017 for the early-2017 Poll May/June 2019 for the mid-2018 Poll May/June 2020 for the end-2019 Poll

The timeline overleaf presents the key data gathering, processing and reporting milestones.

**Figure 5: Data gathering, processing and reporting timeline**



## 5.6 Reporting

1. The progress report should be kept as **brief** and to the point as possible according to those MS that took part in the workshop. In order to fulfil this wish, it is recommended that the executive summary be kept to maximum two pages, enabling NCs to translate it and present it to management, who it was felt were the main target

audience of the report at MS level. The executive summary should also point to sections in the report that are particularly relevant to MS, i.e. where the data has been disaggregated by MS and where they will be able to have an influence (see recommendations above on indicators).

2. **Feedback** should be sought from key stakeholders, including MS, after one or two such reports have been produced to allow them to comment on its relevance, the content and make suggestions for improvement.

## 5.7 Resourcing

1. It is recommended that the CPMT appoint a “**monitoring manager**” who will be responsible for leading the data gathering and reporting exercise described above. He / she will, with the input / support of CPMT colleagues:
  - Ensure that the data is collected as foreseen (either via the data collection tools or sources referred to above);
  - Carry out any necessary follow-ups (e.g. after regularly checking response rates, or with DG TAXUD business units tasked with providing data);
  - Draft the progress report and seek feedback from stakeholders on the usefulness / clarity of its content once one to two reports have been produced.

## ANNEX 1 LIST OF DOCUMENTS CONSULTED

The table below presents the main documents consulted as part of the familiarisation phase of the study. In addition to these, the study team conducted a detailed review of the existing components of the draft Performance Measurement Framework and potential data collection tools, presented in annexes 2 and 4.

No.	Title	Year	Content
<b>Policy documents</b>			
1.	Regulation (EU) No 1294/2013 of the European Parliament and of the Council establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision N°624/2007/EC	2013	This Regulation establishes the Customs 2020 programme.
2.	Regulation (EU) No 1286/2013 of the European Parliament and of the Council establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC	2013	This Regulation establishes the Fiscalis 2020 programme.
3.	Commission implementing decision concerning the adoption of annual work plans 2014 for the Customs 2020 and Fiscalis 2020 programmes and a financing decision for expenditure to be committed by DG TAXUD from the 2014 budget lines 14201 and 14301	2013	This decision adopted the 2014 annual work plans for the Customs 2020 and Fiscalis 2020 programme It also established the budgets available for these two programmes.
4.	Impact Assessment (SEC/2011/1317, volumes 1 and 2) – Accompanying the document “Proposal for a Regulation of the European Parliament and of the Council, establishing an action programme for customs and taxation in the European Union for the period 2014-2020 (FISCUS) and repealing Decisions N°1482/2007/EC and N°624/2007/EC {COM(2011) 706 final}	2011	The Impact assessment compared different options to address specific challenges faced by the EU Customs Union.
<b>Management Plan, Annual Work Plans</b>			
20.	Draft Unit R3 contribution to the Multi-Annual Management Plan	2014	This draft document to be included in the Management Plan provides an outline of the Performance Measurement Framework, including the intervention logics for the Fiscalis and Customs 2020 programmes, a narrative intervention logic, details of the data collection scheme and a list of indicators.

No.	Title	Year	Content
	Draft version of the Annual work programme for the implementation of Fiscalis 2020 programme	2014	This draft document sets out the objectives pursued by the Fiscalis 2020 programme and expected outcomes in relation to each for 2014.
	Draft version of the Annual work programme for the implementation of the Customs 2020 programme	2014	This draft document sets out the objectives pursued by the Customs 2020 programme and expected outcomes in relation to each for 2014.
<b>Monitoring</b>			
20.	Opinion Poll of national customs and tax officials	2014	Two opinions polls (one of national tax officials and one of customs officials) are being conducted as part of the final evaluations of the Customs and Fiscalis 2013 programmes. In addition to gaging the awareness of the two programmes, the polls intend to measure the use of programme outputs and officials' perceptions on given programme activities.
21.	Opinion Poll of national customs and tax officials	2011	This opinion (by DG TAXUD) measured the extent to which officials in customs and tax administrations in Member States were aware of the Customs and Fiscalis 2013 programmes, and how national officials used programme outputs in their daily work.
21.	Report on the EU eLearning Survey for 2011/2012,	2013	Report detailing the results of the end user survey and national implementation status for the period 2011 to 2012. The questionnaire is included as an annex to the report.
<b>Evaluation guidelines / reports</b>			
22.	Mid-term evaluation of the Customs 2013 programme	2011	The evaluation (covering the period 2008 - 2010) assessed the relevance, effectiveness, efficiency, management and added value of the Customs 2013 programme.
23.	Mid-term evaluation of the Fiscalis 2013 programme	2011	The evaluation (covering the period 2008 - 2010) assessed the relevance, effectiveness, efficiency, management and added value of the Fiscalis 2013 programme.
24.	Ex ante evaluation: A practical guide for preparing proposals for Expenditure programmes	2001	This document contains the standards and guidelines for ex-ante evaluation carried out for expenditure programmes in the EU.



## ANNEX 2 (POTENTIAL) INDICATORS PREVIOUSLY IDENTIFIED BY THE EC

The following presents a draft list of potential indicators identified by the Commission prior to this study (table 13) and a list of indicators annexed to the Regulation establishing the Customs 2020 programme<sup>30</sup> (table 14). The evaluation team reviewed these two lists of indicators, and used them as a basis for developing the list of indicators presented in Annex 6 of this report.

**Table 13: Table of draft indicators identified by the Commission**

Impact Indicators	
<b>Indicators for both programmes</b>	
<ul style="list-style-type: none"> <li>• Cooperation indicator               <ul style="list-style-type: none"> <li>a. Cooperation impact indicator</li> <li>b. Awareness indicator</li> <li>c. Spill-over indicator</li> <li>d. Networking indicator</li> </ul> </li> </ul>	
<b>Fiscalis 2020 indicators</b>	<b>Customs 2020 indicators</b>
<ul style="list-style-type: none"> <li>• Ease of paying taxes indicator</li> </ul>	<ul style="list-style-type: none"> <li>• Logistics performance indicator</li> <li>• Doing business indicator</li> </ul>
Result indicators	
<b>Indicators for both programmes</b>	
<ul style="list-style-type: none"> <li>• Networking indicator</li> <li>• Sharing practices indicator (after 6 months led to a change)</li> <li>• Availability and access to CCN</li> <li>• Availability of EU IT components</li> </ul>	
<b>Fiscalis 2020 indicators</b>	<b>Customs 2020 indicators</b>

<sup>30</sup> Regulation of the European Parliament and of the Council establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision N°624/2007/EC.

<ul style="list-style-type: none"> <li>• VAT gap indicator</li> <li>• Increase in assessed tax due to administrative cooperation</li> <li>• Eurofisc indicators</li> <li>• E-audit indicators</li> <li>• Risk management indicators</li> <li>• MLC indicators             <ul style="list-style-type: none"> <li>a. Number of cases sent to the prosecutor</li> <li>b. Number of MLC when an amount was assessed</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Customs declarations (normal/simplified)</li> <li>• Customs value and Customs duties</li> <li>• Customs controls</li> <li>• Protection indicators</li> <li>• AEO indicators</li> <li>• Authorisations</li> <li>• Risk management indicators</li> <li>• Scientific Customs</li> <li>• Legislation indicator - monitoring, benchmarking, e.g.: (To be further checked)             <ul style="list-style-type: none"> <li>a. Number of monitoring visit reports issued in time (after three months of the end of the visit) (output)</li> <li>b. Number of monitoring visits resulting in recommendations (result)</li> <li>c. Number of monitoring visits resulting in infringements cases for TAXUD (result)</li> <li>d. Number of monitoring visits resulting in infringements cases for other DGs (maybe authorities) (result)</li> <li>e. Number of recommendations for a Member State following a visit (result)</li> <li>f. Number of cases where recommendations were dealt with in time by the Member State concerned (output or result?)</li> <li>g. Number of monitoring visits</li> </ul> </li> </ul>
<b>Output indicators</b>	
<b>Indicators for both programmes</b>	
<ul style="list-style-type: none"> <li>• Number of e-modules/downloads of e-modules</li> <li>• Number of persons trained</li> <li>• Manual/guide indicator</li> <li>• Networking indicator</li> <li>• Law indicator</li> <li>• Number of guidelines/recommendations issued following programme activities</li> <li>• Sharing knowledge Indicator – among participants, from participants to non-participants</li> <li>• Usage of IT systems</li> <li>• IT Availability             <ul style="list-style-type: none"> <li>a. Availability of CCN</li> </ul> </li> </ul>	

b. Availability of EU IT components	
<b>Fiscalis 2020 indicators</b>	<b>Customs 2020 indicators</b>
<ul style="list-style-type: none"> <li>• Sub-indicators for “Usage of IT systems”: <ul style="list-style-type: none"> <li>a. Number of exchange of information on request</li> <li>b. Number of automatic exchange of information</li> <li>c. Number of spontaneous exchange of information</li> <li>d. Number of errors</li> <li>e. Number of VIES messages – traffic between MS</li> <li>f. Number of VIES/WEB consultations</li> <li>g. Number of hits – TEDB</li> <li>h. Number of hits – TIC</li> </ul> </li> <li>• Performance Administrative cooperation – check if technical performance has a business value</li> <li>• Quality of data</li> <li>• Number of outgoing/incoming presences in administrative offices and participation in administrative enquiries</li> </ul>	<ul style="list-style-type: none"> <li>• Coordination with trade</li> </ul>
<b>Programme management indicators</b>	
<b>Indicators for both programmes</b>	
<ul style="list-style-type: none"> <li>• Increased awareness</li> <li>• Proposal quality assurance</li> <li>• Online meetings</li> <li>• Participation relevance</li> <li>• Monitoring of actions</li> </ul>	
<b>Programme input indicators</b>	
<b>Indicators for both programmes</b>	
<ul style="list-style-type: none"> <li>• Financial resources <ul style="list-style-type: none"> <li>a. Joint actions – number of meetings</li> <li>b. IT – number of contracts</li> <li>c. Training – number of e-modules</li> </ul> </li> <li>• Number of participants – global number</li> </ul>	

**Table 14: List of indicators annexed to the Regulation establishing the Customs 2020 programme**

**Indicators to measure the achievement of Custom 2020's specific objectives**

1. The feedback from participants in programme actions and users of the programme index will measure the perception of programme stakeholders regarding the impact of the programme actions amongst others in terms of:
  - (i) networking impact of the programme actions,
  - (ii) cooperation impact of programme actions;
2. The number of guidelines and recommendations issued following programme activities related to modern and harmonised approaches to customs procedures;
3. The availability of the Common Communication Network for the European Information Systems Indicator will measure the availability of the common network which is indispensable for the running of the European Customs Information Systems. The network should be available 98% of the time;
4. The Union Law and Policy Application and Implementation Index will measure the progress in the preparation, application and implementation of Union law and policy in the field of customs amongst others on the basis of:
  - (i) the number of programme actions organised in this area, in particular relating to the protection of intellectual property rights, the issues of safety and security, the fight against fraud and the security in the supply chain,
  - (ii) the number of recommendations issued following these actions;
5. The European Information System Availability Indicator will measure the availability of the Union components of IT Customs applications. These should be available 97% of the time during business hours, 95% of time otherwise;
6. The Best Practices and Guideline Index will measure the evolution in the identification, development, sharing and application of best working practices and administrative procedures amongst others on the basis of:
  - (i) the number of programme actions organised in this area,

(ii) the number of guidelines and best practices shared;

7. The Learning index will measure the progress resulting from programme actions aiming to reinforce skills and competences of customs officials and based amongst others on:

(i) the number of officials trained by using EU common training material,

(ii) the number of times programme eLearning modules were downloaded;

8. The Cooperation with third parties Indicator will establish how the programme supports authorities' other than Member States' Customs authorities by measuring the number of programme actions supporting this objective.

## ANNEX 3 INTERVIEW GUIDES

The two interview guides presented below relate to (1) the second round of familiarisation interviews carried out with DG TAXUD officials in the units organising programme activities, and (2) the interviews carried out with monitoring project group members on the indicators and programme outcome dissemination activities.

### Fiscalis 2020 & Customs 2020 Performance Measurement Framework

#### Round 2 familiarisation interview guide

#### Interviews with business units, DG TAXUD

<b>Interviewee's name</b>	
<b>Organisation/role</b>	
<b>Interviewer's name</b>	
<b>Date</b>	

#### Interviewer to introduce the study and the purpose of the interview:

*We (The Evaluation Partnership and Ramboll) were contracted by DG TAXUD to develop a performance measurement framework for the Customs 2020 and Fiscalis 2020 programmes.*

*The aim of this framework is to enable DG TAXUD to **monitor the implementation, processes, and results of the two upcoming programmes.***

*As you may know, Unit R3 of DG TAXUD already started working on a draft performance measurement framework. This study focuses on completing and fine-tuning it. This includes, among others:*

- *Developing **indicators** to measure the results and impacts of the programmes;*
- *Developing **data collection tools and channels** to gather the necessary information on the indicators; and*
- *Developing tools for the Commission to **report** on the programmes' results and impacts, and to **disseminate** this information.*

#### *The purpose of these interviews is to take stock of:*

- *Which units are responsible for which programme activities;*
- *If and to what extent the results and outcomes of programme activities are currently being monitored;*
- *If and to what extent the results and outcomes of programme activities are currently being disseminated; and*
- *Gather views on the draft list of indicators, which we have been tasked to review, revise and complete.*

## A. Introduction

1. Could you briefly **summarise your position, key responsibilities** and length of time in this position?
2. To what extent are you already aware of the **draft Performance Measurement Framework**?
3. What would you say are the main objectives of the Performance Measurement Framework? How would you rate the importance of these objectives?
  - a. How will the results be used?
  - b. What are the key intended target audiences? How would you rank the importance of each of the target audiences (*if more than one*)?
4. Do you have any specific expectations or concerns in relation to the Performance Measurement Framework itself and / or in relation to this study?

## B. Monitoring of programme activity results and outcomes

5. What role does the (C2020/F2020) programme play in the work / objectives / tasks of your unit? For you, what are the most important activities and/or IT systems supported by the programme?"
6. *As part of the development of a Performance Measurement Framework for the Customs and Fiscalis 2020 programmes, we will be looking to identify relevant indicators in relation to programme outputs, results and impacts – interviewer to define what is meant by these terms within the context of this study.*

In order to assist us in this task, could you please describe:

- a. What (if anything) your unit measures (in general).
- b. Why this is measured.
- c. How it is measured.
- d. How often is it measured and when.
- e. To what extent you feel that this data is linked to specific Customs 2020 and Fiscalis 2020 programme activities. Please explain why / why not.
- f. To what extent you feel that this data is relevant to measuring the performance of the programmes. Please explain why / why not.

*Note to interviewer: Consider recording the responses in such a table for ease of reference*

	<i>Measurement activity 1</i>	<i>Measurement activity 2</i>	<i>Measurement activity 3</i>
<i>What?</i>			
<i>Why?</i>			
<i>How?</i>			

<i>How often? When?</i>			
<i>Link with programme activities? Why (not)?</i>			
<i>Relevant for the PMF? Why (not)?</i>			

### C. Dissemination of programme activity results and outcomes

7. To what extent and how often does **your unit (or DG TAXUD)** disseminate information on the outcomes of programme activities?
- What kind of information does your unit disseminate?
  - In what way is this information disseminated?
  - To whom is the information disseminated (internally within DG TAXUD and/or externally?)
  - How often is the information disseminated?
8. As part of this study, we have been asked to develop some basic guidelines for MS on their dissemination of programme activity outcomes and identify good practices within this area. Do you know of any **good practice examples (of MS)** of dissemination that could be reviewed as part of this study?

*Prompts: Are there any activity areas where dissemination practices are more effective? Are there any MS that disseminate programme activity outcomes more effectively than others?*

### D. Concluding questions

9. Ahead of the interview we sent you a draft list of indicators which we have been tasked to review, revise and complete. Do you have any comments on the proposed indicators?
- In your opinion, how relevant are they to measuring programme performance?
  - Are there any data constraints that we should be aware of in relation to those identified?
10. Do you have any further comments or points to raise in relation to what we have discussed?

**Many thanks for your cooperation!**



**Fiscalis 2020 & Customs 2020 Performance Measurement Framework**  
**Guide for interviews with Monitoring Project Group members**

<b>Interviewee's name</b>	
<b>Organisation/role</b>	
<b>Interviewer's name</b>	
<b>Date</b>	

*We (The Evaluation Partnership and Ramboll Management Consulting) were contracted by DG TAXUD to develop a performance measurement framework for the Customs 2020 and Fiscalis 2020 programmes.*

*The aim of this framework is to enable DG TAXUD to **monitor the implementation, processes, and results of the two upcoming programmes.***

*As you may know, Unit R3 of DG TAXUD already started working on a draft performance measurement framework. This study focuses on completing and fine-tuning it. This includes, among others:*

- Developing **indicators** to measure the results and impacts of the programmes;*
- Developing **data collection tools and channels** to gather the necessary information on the indicators; and*
- Developing tools for the Commission to **report** on the programmes' results and impacts, and to **disseminate** this information.*

**The purpose of these interviews is to:**

- Gather your views on the draft list of indicators, developed in consultation with key DG TAXUD officials to assess the performance of the programmes;*
- Ascertain whether and how programme activity outcomes are being disseminated in your country.*

**A. Introduction**

1. Please briefly summarise your position, length of time in this position, and key responsibilities in relation to the Customs / Fiscalis programmes.
2. To what extent are you already aware of the **draft Performance Measurement Framework**?
3. What would you say are the main objectives of the Performance Measurement Framework? How would you rate the importance of these objectives?
  - c. What are the key intended target audiences? How would you rank the importance of each of the target audiences (*if more than one*)?

- d. Can you think ways in which the results might be of use to you and your administration?
4. Do you have any specific expectations or concerns in relation to the Performance Measurement Framework itself and / or in relation to this study?

## B. Monitoring of programme activity outputs, results and outcomes

*Introduction: As part of the development of a Performance Measurement Framework for the Customs and Fiscalis 2020 programmes, we will be looking to identify relevant indicators in relation to programme outputs, results and impacts – interviewer to define what is meant by these terms within the context of this study.*

5. Ahead of the interview we sent you a draft list of indicators which has been developed in consultation with key officials in DG TAXUD. Do you have any comments on the proposed indicators?
- In your opinion, how relevant are they to measuring programme performance? Why / why not?
  - Are certain indicators more relevant or important than others? If so, which ones and why do you judge this to be the case?
  - Are there any other indicators that should be included in this list?

*Introduction: The EC plans to develop an (annual) report that will report on progress in relation to the performance indicators included in the framework for Customs 2020 and Fiscalis 2020. This will be disseminated to key stakeholders, including MS representatives like yourself.*

6. Would you / your administration make use of such a report? If so, how?
7. What would you like to see in such a report? *Prompts: Key strengths and weaknesses of the programmes etc.*

## C. Programme activity outcome dissemination in your MS

*Introduction: Interviewer to explain the purpose of the interview and what exactly is meant by “the dissemination of programme activity outcomes”.*

- Programme activities: Project groups, Seminars, Workshops, Benchmarking activities, Monitoring activity/action, Working visit, Training activity (not IT related), E-learning development, IT training activity, Steering group.
  - Activity outcomes: report, guide/recommendations, working method, training tool/E-learning module, IT Application (TARIC, VIES, VIES on the WEB, NCTS, ...), output providing a better understanding or common application of Community Union Law.
8. To what extent is your hierarchy informed of programme activities? What is their main source of information on them?
9. To what extent are the outcomes of programme activities disseminated in your country? *Prompt: Which programme outcomes are the most important to disseminate?*
10. What form do these dissemination activities tend to take? *Prompts: Reports placed on the intranet and/or circulated by e-mail, formal discussions such as meetings*

*organised to talk about experience with colleagues/superiors, more informal discussions with colleagues/superiors etc.*

- Why do you disseminate programme outcomes in this way?
11. Are certain types of outcomes disseminated more than others? If so, why is this the case?
    - a. Is the dissemination of the outcomes of certain activities more useful /appropriate than others? Why / Why not?
  12. What would you say are the main objectives of these dissemination activities?
  13. Who are the intended target audiences of these dissemination activities? *Prompts: Internal/External to the national administration, Superiors/Colleagues, General Public etc.*
  14. What language do these outcomes tend to be disseminated in?
  15. Can you provide us with any examples of best practice in terms of the dissemination of programme activity outcomes? Please describe these and tell us why you think they are examples of best practice.

## **ANNEX 4 WORKSHOP WITH THE MONITORING PROJECT GROUP**

A workshop was organised in mid-March 2014 with monitoring project group members and representatives of the CPMT to gather feedback on the (revised) data collection tools and progress reporting template that were to form part of the Performance Measurement Framework. These tools and template had been revised (relative to existing versions of these) or developed (where these do not yet exist) based on the final list of indicators developed. The structure of this workshop is presented in the agenda overleaf.

The discussions were fruitful and a lot of valuable input was provided on the clarity, relevance, completeness etc. of the data collection tools and reporting template which was integrated into the final versions of the tools / template, as presented in the separate annexes to this study report.

**Fiscalis/Customs 2013 Programme**  
**Project Group Monitoring Fiscalis and Customs 2020**  
**BRUSSELS (BE)**  
**18<sup>TH</sup> MARCH 2014**

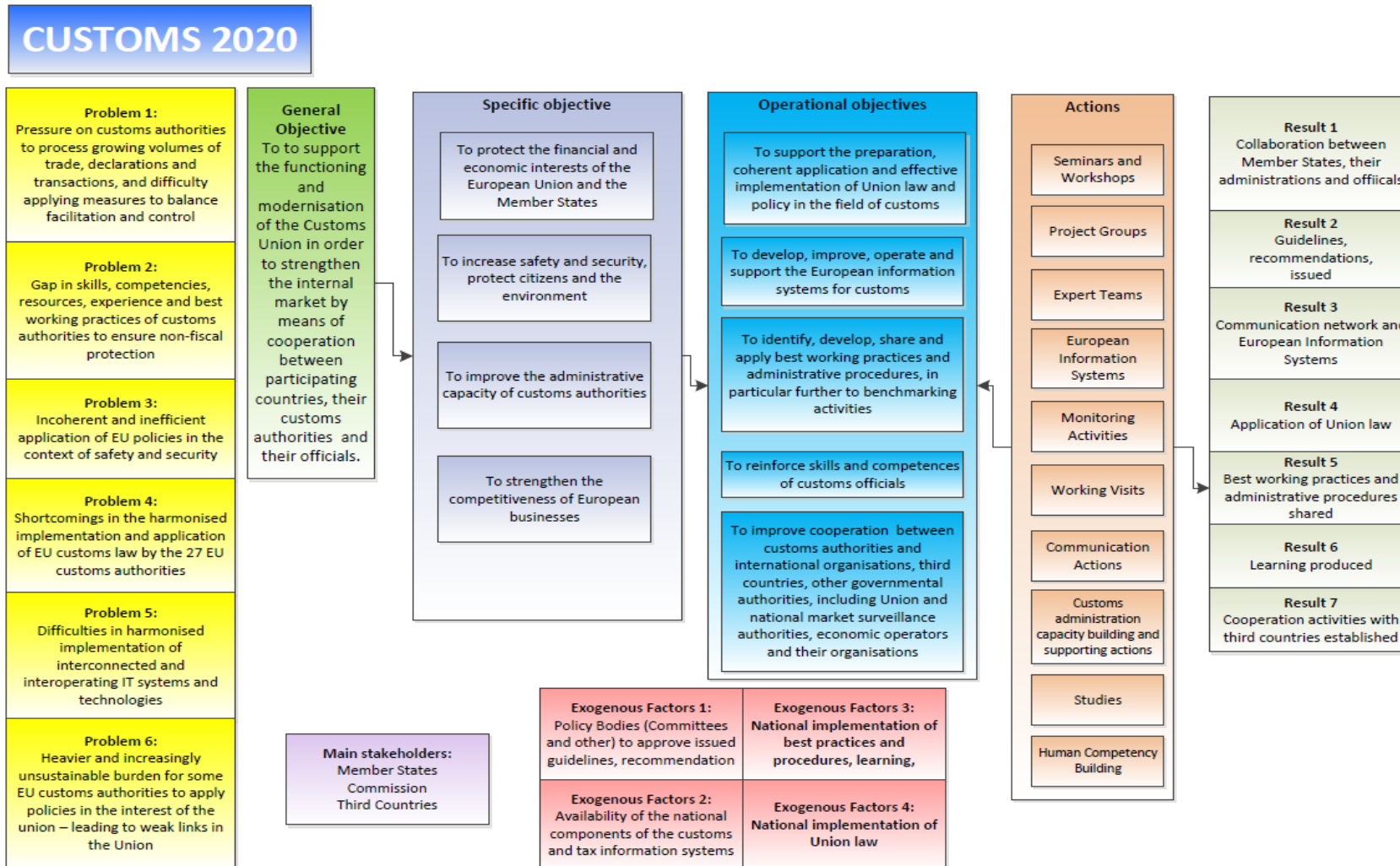
**AGENDA**

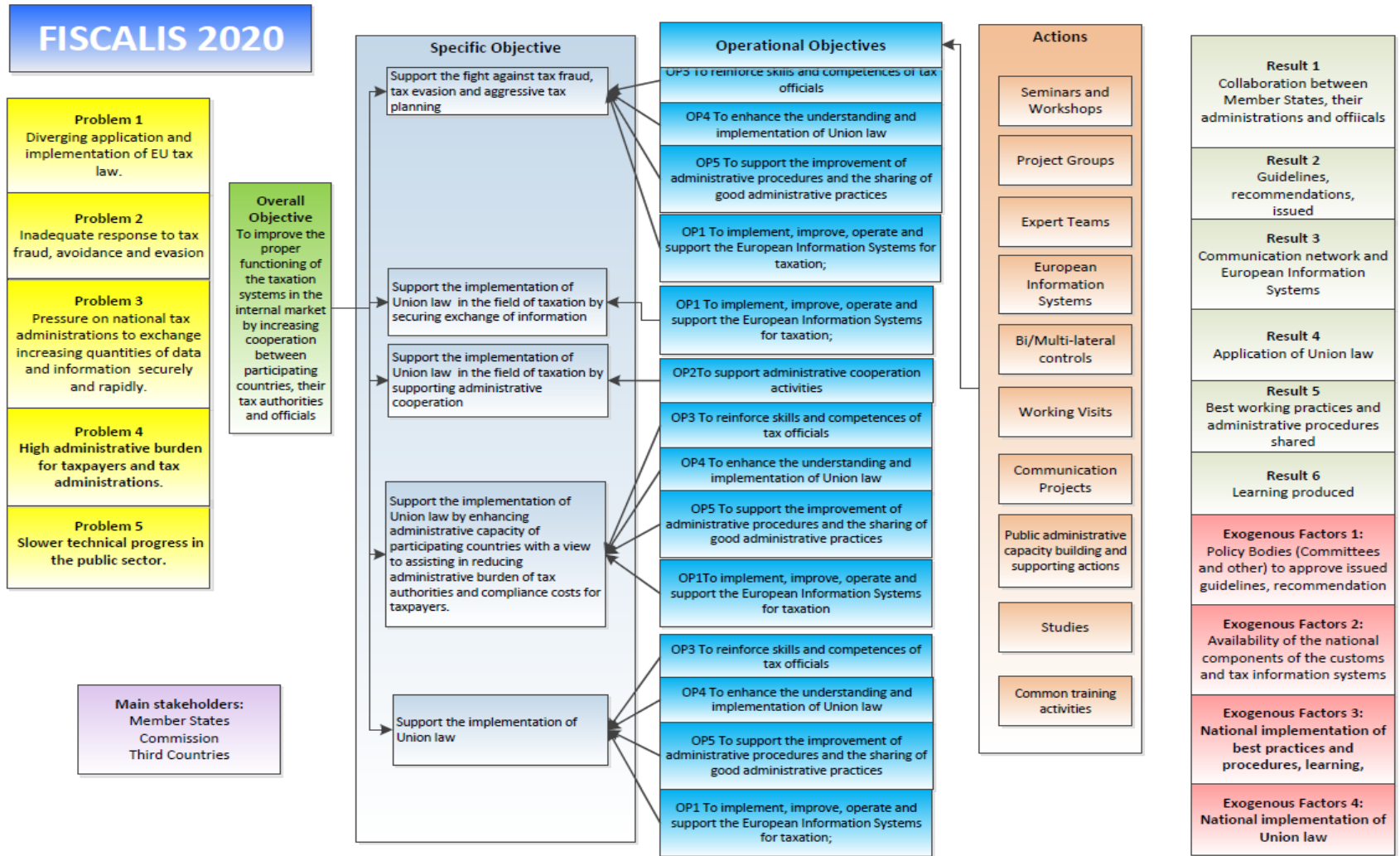
**Expected result:** Identified effects of the implementation of the monitoring system at national and EC level and feed-back **to fine tune the data collection forms**

10:00 – 10:15	<b>Introduction: Explanation of the workshop's purpose and structure</b> (NP; what we did so far; role of the project group; agenda)
10:15 – 10:35	<b>Presentation on the overall framework as it stands at the time</b> (study team; Intervention logic in particular)(ppt)
10:35 – 11:00	<b>Reactions and questions</b> (free discussion)
10:35 – 11:00	Coffee break (during the discussions)
11:00 – 12:00	<b>Presentation on the list of indicators + introduction in the data collection forms</b> (study team; concrete examples of indicators included – link with the objectives and indexes)(ppt)  <b>Reactions and questions</b> (integrated in the presentation; presenter should stimulate interventions)
12:00 – 13:30	Lunch break
13:30 – 14:00	<b>Presentation of the different data collection tools / reporting templates in terms of</b> (study team) (ppt): <ul style="list-style-type: none"> <li>• Their purpose and definition - details;</li> <li>• Link with the indicators;</li> <li>• Proposed frequency of data gathering;</li> <li>• Sources.</li> </ul>
14:00 – 16:00	<b>Break-out session</b>  The participants will work in smaller groups to provide comment mainly on given data collection tools and reporting templates and indicators. The Commission and the study team will moderate this session. (rotate forms; study team brings the print outs)
15:30 – 15:45	Coffee break(during the discussions)
15:40 – 16:40	<b>Group discussions on findings &amp; conclusions</b> - The groups will present the key conclusions reached per break-out group (plenary session) - Conclusions drawn up: Commission and study team

## **ANNEX 5 CUSTOMS 2020 AND FISCALIS 2020 HIERARCHY OF OBJECTIVES**

The hierarchy of objectives or “objectives trees” for the Customs 2020 and Fiscalis 2020 programmes, included in the draft version of the DG TAXUD Management Plan, are presented overleaf.







## ANNEX 6 LIST OF INDICATORS

### 1.1 Customs 2020

#### 1.1.1 Outputs

Customs 2020 - Outputs					
Programme objective(s)	Effects	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
N/A	JAs – Recommendations / guidelines (including draft legislation, action plans and road maps)	N/A	<ul style="list-style-type: none"> <li>Number of actions (JAs) that have supported or facilitated the implementation, preparation or application of (a specific piece of new or revised) customs law (per area)</li> <li>Number of recommendations / guidelines issued further to a JA (per area)</li> </ul> <p>Performance monitoring actions:</p> <ul style="list-style-type: none"> <li>Number of monitoring visit reports issued on time (within three months after the end of the visit)</li> </ul>	ART  Action Follow-up Form  Unit A4	The Union Law and Policy Application and Implementation Index will measure the progress in the preparation, application and implementation of Union law and policy in the field of customs
N/A	JAs – Best practices	N/A	<ul style="list-style-type: none"> <li>Number of actions under the Programme organised in this area</li> <li>Number of working practices/administrative procedures/guidelines developed and shared</li> <li>Number of recommendations issued following a benchmarking action</li> </ul>	ART Action Follow-up Form	Best practices and Guideline Index, which will measure the evolution in the identification, development, sharing and application of working practices and administrative procedures inter alia on

Customs 2020 - Outputs					
Programme objective(s)	Effects	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
					the basis of: a. the number of actions under the Programme organised in this area; b. the number of guidelines and best practices shared;
N/A	JAs - Analysis	N/A	<ul style="list-style-type: none"> <li>Number of studies produced per area</li> </ul>	Action Follow-up Form	N/A
N/A	JAs – Networking and cooperation	N/A	<ul style="list-style-type: none"> <li>Number of face to face meetings</li> <li>User engagement on PICS               <ul style="list-style-type: none"> <li>No of downloads</li> <li>No of uploads</li> <li>No of likes</li> </ul> </li> <li>Number of on-line collaboration groups (PICS)</li> </ul>	ART PICS IT statistics	The feedback from participants in programme actions and users of the programme index will measure the perception of programme stakeholders regarding the impact of the programme actions
N/A	JAs – Cooperation with 3 <sup>rd</sup> parties	N/A	<ul style="list-style-type: none"> <li>Number of programme actions supporting the operational objective relating to cooperation with 3<sup>rd</sup> parties</li> <li>Number of downloaded e-learning courses by economic operators</li> </ul>	ART  Unit R3	The Cooperation with third parties Indicator will establish how the programme supports authorities' other than Member States' Customs authorities

Customs 2020 - Outputs					
Programme objective(s)	Effects	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
N/A	IT – New (components of) IT systems at users' disposal	N/A	<ul style="list-style-type: none"> <li>Number of new European Information Systems (or components of these) in operation, as per the Annex 1 of the Customs 2020 Regulation</li> <li>Number of function points</li> <li>Number of conformance tests</li> </ul>	IT statistics (Unit R5)	<p>The availability of the Common Communication Network for the European Information Systems Indicator</p> <p>The European Information System Availability Indicator will measure the availability of the Union components of IT Customs applications.</p>
N/A	IT – Continued operation of existing IT systems	N/A	<ul style="list-style-type: none"> <li>Number of European Information Systems in operation, as per Annex 1 of the Customs 2020 Regulation</li> </ul> <p>Degree and quality of support provided to MS indicators:</p> <ul style="list-style-type: none"> <li>Availability of IT service desk</li> <li>Percentage of service incidents answered on time</li> </ul>	IT statistics (Unit R5)	<p>The availability of the Common Communication Network for the European Information Systems Indicator</p> <p>The European Information System Availability Indicator will measure the availability of the Union components of IT Customs applications.</p>
N/A	Training – Common content	N/A	<ul style="list-style-type: none"> <li>Number of IT training sessions organised for given systems / components</li> </ul>	ART	The Learning index will measure the progress resulting from

Customs 2020 - Outputs					
Programme objective(s)	Effects	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
	developed		<ul style="list-style-type: none"> <li>Number of EU eLearning modules produced in given areas</li> </ul>	Unit R3	<p>programme actions aiming to reinforce skills and competences of customs officials , inter alia on the basis of:</p> <p>a. the number of officials trained by using common training material of the Union;</p> <p>b. the number of times Programme eLearning modules were downloaded</p>

### 1.1.2 Results

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
N/A – linked to a result	Collaboration	<ul style="list-style-type: none"> <li>MS, their</li> </ul>	Collaboration robustness indicators	Programme Poll	The feedback from

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
<p>as per the hierarchy of objectives presented in the DG TAXUD MP</p> <p><i>Note: This is covered in ART under 'Programme implementation'</i></p>	<p>between MS, their administrations and officials in the field of customs is enhanced.</p>	<p>administrations and officials in the field of customs collaborate more often and more effectively</p>	<p>(linked to MP- result indicator 42):</p> <ul style="list-style-type: none"> <li>• Extent to which the target audience is aware of the programme<sup>31</sup></li> <li>• Degree of networking generated by programme activities<sup>32</sup></li> <li>• Extent to which programme outputs (e.g. guidelines or training material) are shared within NAs<sup>33</sup></li> </ul> <p>Extent to which JAs (that sought to enhance collaboration between MS, their administrations and officials in the field of customs) have achieved their result(s), as reported by action managers</p>	<p>(every 1.5 years)</p> <p>Event Evaluation Form</p> <p>Event Follow-up Form</p> <p>As reported by the action manager in the Action Follow up Form</p>	<p>participants in programme actions and users of the programme index will measure the perception of programme stakeholders regarding the impact of the programme actions amongst others in terms of:</p> <p>(i) networking impact of the programme actions</p> <p>(ii) cooperation impact of programme actions</p>
<u>Operational objective:</u>	Support for the	<ul style="list-style-type: none"> <li>• The preparation,</li> </ul>	The Union Law and Policy		The Union Law and

<sup>31</sup> This indicator relates to stakeholders' awareness of the programme, which will mainly be measured via the Programme Poll.

<sup>32</sup> This indicator refers to the extent to which programme participants continue to cooperate in a professional capacity after taking part in a programme activity. This will primarily be assessed through the event follow-up forms, sent six months after an event has taken place.

<sup>33</sup> This indicator relates to the 'Spill over effect of participation in programme activities', as stipulated in DG TAXUD's MP, but has been reworded here for clarity purposes. This will primarily be assessed through the event follow-up forms, sent six months after an event has taken place.

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
To support the preparation, coherent application and effective implementation of Union law and policy in the field of customs	preparation, application and implementation of EU customs law and policy.	application and /or implementation of (a specific piece of new or revised) customs law or policy has been supported / facilitated (e.g. via baseline analysis, support to drafting of legal text, explanatory notes etc.)	<p>Application and Implementation Index, composed of:</p> <ul style="list-style-type: none"> <li>• Participants' views on the extent to which a JA (that sought to support/ facilitate the preparation, application and/or implementation of a specific piece of new (or revised) customs law or policy) (has) achieved its foreseen result(s)</li> <li>• Participants' views on the extent to which an event met their expectations</li> <li>• Participants' views on the usefulness of an event (six months on)</li> <li>• Extent to which JAs (that sought to support/ facilitate the preparation, application and/or implementation of a specific piece of new (or revised) customs law or policy) have achieved their result(s) , as reported by action managers</li> </ul> <p><i>Note: To make this final indicator more meaningful, a differentiation could be made by project (as per the AWP's, but these will be subject to change on an annual basis) or by</i></p>	<p>Event Evaluation Form</p> <p>Event evaluation follow-up form (EFF)</p> <p>As reported by the action manager in the Action Follow up Form</p>	Policy Application and Implementation Index will measure the progress in the preparation, application and implementation of Union law and policy in the field of customs

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p>themes, e.g. by differentiating according to given areas of legislation, such as risk management, AEO etc. As it currently stands, the proposal form in ART would allow for a differentiation in terms of projects or pre-defined categories.</p> <ul style="list-style-type: none"> <li>• Time taken for the resolution of divergent tariff classification cases further to programme activities (MP – Result indicator 36<sup>34</sup>) <i>Note: Consider whether to exclude this indicator as it is very specific</i></li> <li>• Scientific customs: Number of tests carried out by laboratories further to programme activities <i>Note: Consider whether to exclude this indicator as it is very specific</i></li> </ul>	<p>Unit A4</p> <p>Unit A1</p>	

<sup>34</sup> This result indicator is presented in DG TAXUD's MP with stated targets of (1) an average time of 10 months; (2) 60% of all new cases solved within 6 months; and (3) 100% of all new cases solved within 1 year since the first discussion at the Customs Code Committee except for individual cases e.g. where policy considerations hinder the adoption of a timely solution.

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p><u>Performance monitoring actions:</u></p> <ul style="list-style-type: none"> <li>• Number of monitoring visits resulting in recommendations<sup>35</sup></li> <li>• Number of recommendations made to a Member State after a visit and their follow-up<sup>36</sup></li> <li>• Number of recommendations made to the Commission after a visit and their follow-up</li> </ul>	Unit A4	
<p><u>Operational objective:</u> To develop, improve, operate and support the European Information Systems for customs</p>	<p>The European Information Systems (EIS) for customs effectively facilitate information management by being available.</p>	<ul style="list-style-type: none"> <li>• Ensure the availability, reliability and/or quality of (specific) Union components of EIS and the CNN</li> </ul>	<p>Enhanced availability, reliability and/or quality of (specific) Union components of EIS and the CNN:</p> <ul style="list-style-type: none"> <li>• Availability of (specific) Union components of EIS during business hours and otherwise (%) (MP – result indicator 41)</li> <li>• Availability of CCN overall (%) (MP – result indicator 41)</li> <li>• Time to restore (specific) Union components of EIS and the CCN</li> </ul>	IT statistics (Unit R5)	<p>The availability of the Common Communication Network for the European Information Systems Indicator</p> <p>The European Information Systems Availability Indicator will measure the availability of the Union components</p>

<sup>35</sup> Recommendations are issued two to three months after the visit.

<sup>36</sup> Follow-up carried out eight to nine months after the visit.



Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p><u>System performance indicator:</u></p> <ul style="list-style-type: none"> <li>• Response times of the common domain (CCN)</li> <li>• Number of technical errors</li> </ul> <p>Extent to which JAs (that sought to enhance the availability, reliability and/or quality of (specific) Union components of EIS) have achieved their result(s) , as reported by action managers</p> <p>Participants' views on the extent to which a JA (that sought to enhance the availability, reliability and/or quality of (specific) Union components of EIS) (has) achieved its foreseen result(s)</p> <p>Participants' views on the extent to which an event met their expectations.</p> <p>Participants' views on the usefulness of an event (six months on)</p>	<p>IT statistics (Unit R5)</p> <p>As reported by the action manager in the Action Follow up Form</p> <p>Event Evaluation Form (EEF)</p> <p>Event evaluation follow-up form (EFF)</p>	of IT Customs applications.
<p><u>Operational objective:</u></p> <p>To identify, develop, share and apply best working practices and administrative</p>	<p>Best working practices and administrative procedures/guidelines identified,</p>	<ul style="list-style-type: none"> <li>• Use made of working practices and/or administrative procedures/guid</li> </ul>	<p>Extent to which JAs (that sought to extend working practices and/or administrative procedures/guidelines in a given area to other MS) have achieved</p>	<p>As reported by the action manager in the Action Follow up Form</p>	<p>Best Practices and Guideline Index, which will measure the evolution in the identification,</p>

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
procedures, in particular further to benchmarking activities	developed, shared and applied.	<p>elines in a given area (e.g. customs controls) by Member States</p> <ul style="list-style-type: none"> <li>Support provided to the national administrations in carrying out their tasks in terms of required measures, procedures and tools to reduce administrative burden and compliance costs, facilitate legitimate trade and ensure modern and harmonized approaches to customs procedures and controls</li> </ul>	<p>their result(s), as reported by action managers</p> <p>Participants' views on the extent to which a JA (that sought to extend working practices and/or administrative procedures/guidelines in a given area to other MS) (has) achieved its foreseen result(s)</p> <p>Participants' views on the extent to which an event met their expectations</p> <p>Participants' views on the usefulness of an event (six months on)</p> <p>Best Practices and Guideline Index, composed of:</p> <ul style="list-style-type: none"> <li>Percentage of participants that made use of a working practice/administrative procedure/guideline developed/shared with the support of the programme</li> <li>Percentage of participants that disseminated a working practice/administrative procedure/guideline</li> </ul>	<p>Event evaluation form (EEF)</p> <p>Event evaluation follow-up form (EFF)</p> <p>Programme Poll (every 1.5 years)</p>	development, sharing and application of working practices and administrative procedures.

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p>developed/shared with the support of the programme in their National Administration</p> <ul style="list-style-type: none"> <li>Percentage of participants which declare that an administrative procedure/ working practice/guideline developed/shared under the programme led to a change in their National Administration's working practices</li> <li>Percentage of participants who declare that recommendations issued further to benchmarking led to a change in their National Administration's working practices</li> </ul> <p>Number of guidelines and recommendations issued by MS in their National Administrations following activities relating to modern and harmonized approaches to customs procedures</p> <p>Extent to which key new C2020 European Information Systems / system components, as per the C2020 Regulation, aimed at</p>	<p>Event Follow-up Form</p> <p>IT statistics (Unit R5)</p>	

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p>increasing interconnectivity and moving to a paper-free CU are being used</p> <p><i>Note: It is recommended that a short-list of the key new systems / components and databases to be considered here be made based on the Electronic Customs Multi-annual strategic plan (MASP) in consultation with Unit R5</i></p>		
<p><u>Operational objective:</u> To reinforce skills and competencies of customs officials</p>	<p>Skills and competences of customs officials reinforced.</p>	<ul style="list-style-type: none"> <li>• Customs officials acquire new/reinforce existing skills and/or competences in relevant fields through common training content supported under the programme</li> <li>• Customs officials acquire new skills and/or competences in relevant fields by taking part in national training, but based on C2020 outputs</li> </ul>	<p>The Learning index, composed of:</p> <ul style="list-style-type: none"> <li>• Number of Participating Countries using EU eLearning modules</li> <li>• Number of times publicly available EU eLearning modules were downloaded by customs officials from Europa.eu website</li> <li>• Percentage of customs officials that found that the eModule was in line with their training needs</li> <li>• Percentage of customs officials that found the eModule to be directly applicable in their situation</li> <li>• Number of customs officials trained in IT trainings</li> <li>• Percentage of customs</li> </ul>	<p>Unit R3</p> <p>ART</p> <p>E-Learning module evaluation form (filled out by end-users after completing a module)</p> <p>Annual EU eLearning Survey (Unit R3)</p>	<p>The Learning index will measure the progress resulting from programme actions aiming to reinforce skills and competences of customs officials.</p>

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
		(e.g. e-learning modules)	<p>officials that found that the IT training met their expectations</p> <ul style="list-style-type: none"> <li>Percentage of officials that found that the IT training to be useful</li> <li>Number of customs officials trained by using EU common training material</li> <li>Number of National Administrations using elements of the customs competency framework</li> </ul>	<p>Event evaluation form (EEF) for IT training</p> <p>Event follow-up form (EFF) for IT training</p> <p>Unit R3</p> <p>Unit R3 Annual reporting</p>	
<p><u>Operational objective:</u></p> <p>To improve cooperation between customs authorities and IOs, third countries, other governmental organisations, third countries, other governmental authorities, including Union and national market surveillance authorities, as well as economic operators and organisations representing economic</p>	<p>Cooperation between customs authorities and IOs, third countries, other governmental authorities, economic operators is supported.</p>	<p>More frequent and effective cooperation (in relevant fields) fostered between EU and MS customs authorities and:</p> <ul style="list-style-type: none"> <li>International organisations (WCO, WTO, etc.)</li> <li>Customs authorities of third countries</li> <li>Other MS governmental</li> </ul>	<p>The Cooperation with third parties Indicators, composed of:</p> <ul style="list-style-type: none"> <li>Percentage of other users (e.g. traders and individuals) that found that the training course was in line with their training needs</li> <li>Percentage of other users (e.g. traders and individuals) that found the training course /eModule to be directly applicable in their situation</li> <li>Number of non-customs</li> </ul>	<p>E-Learning module evaluation form (filled out by end-users after completing a module)</p>	<p>The Cooperation with third parties Indicator will establish how the programme supports authorities' other than Member States' Customs authorities</p>

Customs 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
operators.		<p>authorities (including tax authorities)</p> <ul style="list-style-type: none"> <li>Economic operators and their organisations</li> </ul>	<p>officials using elements of the customs competency framework</p> <p>Number of partner countries that the Customs Union exchanges information with</p> <p>Extent to which JAs (that sought to support cooperation between customs authorities and IOs, third countries, other governmental authorities, economic operators) have achieved their result(s) , as reported by action managers</p> <p>Participants' views on the extent to which a JA (that sought to support cooperation between customs authorities and IOs, third countries, other governmental authorities, economic operators) (has) achieved its foreseen result(s)</p> <p>Participants' views on the extent to which an event met their expectations</p> <p>Participants' views on the usefulness of an event (six months on).</p>	<p>Unit R3 Annual reporting</p> <p>IT statistics (Unit R5)</p> <p>As reported by the action manager in the Action Follow up Form</p> <p>Event evaluation form (EEF)</p> <p>Event evaluation follow-up form (EFF)</p>	

<b>Customs 2020 - Results</b>					
<b>Programme objective(s)</b>	<b>Results</b>	<b>To be achieved via:</b>	<b>Indicators</b>	<b>Data collection method(s) / Source(s)</b>	<b>Index(es) linked to</b>





Customs 2020 - Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p><i>Note: Either this indicator or the Customs Union Performance one above would be used</i></p> <ul style="list-style-type: none"> <li>Ratio of the number of customs officials participating in the programme relative to the total number of customs officials (by MS)</li> <li>Extent to which harmonised electronic tools are being employed across the Customs Union (i.e. modern Customs Union) <i>Note: Would be measured based on aggregate trends in the total number of messages exchanged on ECS, ICS and NCTS and consultations on TARIC, Quota 2, ECICS, EBTI, EORI, AEO databases on a yearly basis</i></li> </ul>	IT statistics (R5)	
<p><u>Specific objective:</u> To support customs authorities in the protection of the financial and economic interests of the EU and the MS</p>	Financial and economic interests of the EU and MS protected.	<ul style="list-style-type: none"> <li>Effective collection of customs duties</li> <li>Effective fight against fraud</li> <li>Effective protection of intellectual</li> </ul>	<ul style="list-style-type: none"> <li>Trends in number of cases of fraud detected <i>Note: No such data is currently being collected</i></li> <li>Trends in the value of customs fraud detected <i>Note: No such data is</i></li> </ul>	TBD  TBD	N/A

Customs 2020 - Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
		property rights	<p><i>currently being collected</i></p> <ul style="list-style-type: none"> <li>Customs union performance indicators on the effectiveness of controls <b>Note: This data is going to be used only on aggregate at EU level and under the strict condition that the public character is confirmed during 2014 by the MS in the Performance Measurement project context</b></li> <li>Number of MS that have implemented the EU Customs Action Plan to combat infringements of IPR (linked to MP result indicator 27<sup>38</sup>)</li> <li>Extent to which projects (that sought to support customs authorities in the protection of the financial and economic interests of the EU and the MS) have achieved their result(s), as reported by action</li> </ul>	<p>Performance Measurement project (Unit A1)</p> <p>Annual reviews of the implementation of the Action Plan (Unit B1)</p> <p>Action Follow-up Form (AFF)</p>	

<sup>38</sup> This result indicator is presented in DG TAXUD's MP and is entitled "Improved enforcement of IPR at the border by a reinforced capacity of MS customs to act upon suspected infringements and by strengthened cooperation with certain 3rd countries". It sets a target for full implementation of the EU Customs Action Plan to combat infringements of IPR by 2017.

Customs 2020 - Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			managers		
<p><u>Specific objective:</u> To increase safety and security, protect citizens and the environment</p>	Increased safety and security, protected citizens and environment.	<ul style="list-style-type: none"> <li>Effective identification, detection and control of shipments that may represent risks to human health and safety, and/or the environment</li> </ul>	<ul style="list-style-type: none"> <li>Customs union performance indicators on the number of seizures <b>Note: This data is going to be used only on aggregate at EU level and under the strict condition that the public character is confirmed during 2014 by the MS in the Performance Measurement project context</b></li> <li>Extent to which projects (that sought to increase safety and security, protect citizens and the environment) have achieved their result(s), as reported by action managers</li> </ul>	<p>Performance Measurement project (Unit A1)</p> <p>Action Follow-up Form (AFF)</p>	N/A
<p><u>Specific objective:</u> To improve the administrative capacity of customs authorities</p>	Improved administrative capacity.	<ul style="list-style-type: none"> <li>Authorities overcome difficulties and bottlenecks such as lacking knowledge, expertise, organisational or any other deficiencies</li> </ul>	<ul style="list-style-type: none"> <li>World Bank's logistics performance index (<b>elements</b> related to customs only, e.g. indicators relating to 'Border procedures and time' such as import and export lead times)</li> <li>Extent to which projects (that sought to improve the administrative capacity of</li> </ul>	<p>Logistics performance: World Bank: "Connecting to Compete – Trade Logistics in the Global Economy", World Bank Report– 2012</p> <p>Action Follow-up Form (AFF)</p>	N/A

Customs 2020 - Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			customs authorities) have achieved their result(s), as reported by action managers		
<p><u>Specific objective:</u> To strengthen the competitiveness of European businesses</p>	Strengthened competitiveness of European businesses.	<ul style="list-style-type: none"> <li>Legitimate trade facilitated</li> <li>Compliance costs and administrative burden reduced</li> <li>Businesses protected against unfair competition</li> </ul>	<ul style="list-style-type: none"> <li>World Bank's ease of doing business index (<b>elements</b> related to customs only, e.g. 'Trading across borders')</li> <li>Customs union performance on the clearance of goods:                             <ul style="list-style-type: none"> <li>Paperless index</li> <li>Processing time</li> </ul> <i><b>Note: This data is going to be used only on aggregate at EU level and under the strict condition that the public character is confirmed during 2014 by the MS in the Performance Measurement project context</b></i> </li> <li>Customs union performance on AEO-related indicators (e.g. trends in the involvement of the AEOs in the supply chain, percentage of AEO trade as a proportion of total trade)</li> </ul>	<p>Doing business: World Bank: <a href="http://www.doingbusiness.org/rankings">http://www.doingbusiness.org/rankings</a></p> <p>Performance Measurement project (Unit A1)</p> <p>Performance Measurement project (Unit A1)</p>	N/A

Customs 2020 - Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p><b>Note: This data is going to be used only on aggregate at EU level and under the strict condition that the public character is confirmed during 2014 by the MS in the Performance Measurement project context</b></p> <ul style="list-style-type: none"> <li>Degree of simplification of rules due to the application of the Union Customs legislation (i.e. reduction of the administrative burden) (MP-result indicator 28<sup>39</sup>)</li> <li>Extent to which projects (that sought to strengthen the competitiveness of European businesses) have achieved their result(s), as reported by action managers</li> </ul>	<p>See DG TAXUD MP (Unit A1)</p> <p>Action Follow-up Form (AFF)</p>	

<sup>39</sup> This result indicator is presented in DG TAXUD’s MP and specifies that as the Union Customs Code was adopted in 2013, the reduction of the administrative burden can only be measured once the Commission related acts and the required IT systems are fully in place. A minimum target of a 25% reduction of the Administrative Burden and a maximum target of 39% have been set for 2020.

## 1.2 Fiscalis 2020

### 1.2.1 Outputs

Fiscalis 2020 - Outputs					
Programme objective(s)	Outputs	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
N/A	JAs – Recommendations / guidelines (including action plans and road maps)	N/A	<ul style="list-style-type: none"> <li>Number of actions (JAs) that have supported or facilitated the implementation, preparation or application of (a specific piece of new or revised) taxation law (per area)</li> <li>Number of recommendations/guidelines issued further to a JA</li> </ul>	ART  Action Follow-up Form	The Union Law and Policy Application and Implementation Index will measure the progress in the application and implementation of Union law and policy in the field of taxation
N/A	JAs – Best practices	N/A	<ul style="list-style-type: none"> <li>Number of actions under the Programme organised in this area</li> <li>Number of guidelines and working practices/administrative procedures, developed and shared</li> </ul>	ART  Action Follow-up Form	Best Practices and Guideline Index, which will measure the evolution in the identification, development, sharing and application of best working practices and administrative procedures inter alia on the basis of:  a. the number of actions under the Programme organised in

Fiscalis 2020 - Outputs					
Programme objective(s)	Outputs	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
					this area; b. the number of guidelines and best practices shared;
N/A	JAs - Analysis	N/A	<ul style="list-style-type: none"> <li>Number of studies produced</li> </ul>	Action Follow-up Form	N/A
N/A	JAs – Networking and cooperation	N/A	<ul style="list-style-type: none"> <li>Number of face to face meetings</li> <li>User engagement on PICS               <ul style="list-style-type: none"> <li>No of downloads</li> <li>No of uploads</li> <li>No of likes</li> </ul> </li> <li>Number of on-line collaboration groups (PICS)</li> </ul>	ART PICS IT statistics	<p>The feedback from participants in programme actions and users of the programme index will measure the perception of programme stakeholders regarding the impact of the programme actions amongst others in terms of:</p> <p>(i) networking impact of the programme actions</p> <p>(ii) cooperation impact of programme actions</p>

Fiscalis 2020 - Outputs					
Programme objective(s)	Outputs	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
N/A	IT – New (components of) IT systems at users' disposal	N/A	<ul style="list-style-type: none"> <li>• Number of new European Information Systems (or components of these) in operation, as per Annex 1 of the Regulation</li> <li>• Number of function points</li> <li>• Number of conformance tests</li> </ul>	IT statistics(Unit R4)	<p>The availability of the Common Communication Network for the European Information Systems Indicator</p> <p>The European Information System Availability Indicator will measure the availability of the Union components of IT taxation applications.</p>
N/A	IT – Continued operation of existing IT systems	N/A	<ul style="list-style-type: none"> <li>• Number of European Information Systems in operation, as per Annex 1 of the Regulation</li> </ul> <p>Degree and quality of support provided to MS indicators:</p> <ul style="list-style-type: none"> <li>• Availability of IT service desk</li> <li>• Percentage of service incidents answered on time</li> </ul>	IT statistics(Unit R4)	<p>The availability of the Common Communication Network for the European Information Systems Indicator</p> <p>The European Information System Availability Indicator will measure the availability of the Union components of IT taxation applications.</p>



Fiscalis 2020 - Outputs					
Programme objective(s)	Outputs	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
	Training – Tax officials trained	N/A	<ul style="list-style-type: none"> <li>Number of IT training sessions organised in given areas (e.g. VAT refund, EMCS, VIES, MOSS )</li> <li>Number of EU eLearning modules produced in given areas</li> </ul>	ART Unit R3	<p>The Learning index will measure the progress resulting from programme actions aiming to reinforce skills and competences of tax officials , inter alia on the basis of:</p> <p>a. the number of officials trained by using common training material of the Union;</p> <p>b. the number of times Programme eLearning modules were downloaded</p>

## 1.2.2 Results

Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
N/A – linked to a result as per the hierarchy of objectives presented in the	Collaboration between MS, their administrations and officials in the field of taxation is enhanced.	<ul style="list-style-type: none"> <li>MS, their administrations and officials in the field of taxation collaborate more often and more effectively</li> </ul>	<p>Collaboration robustness indicators (linked to MP Result indicator 18):</p> <ul style="list-style-type: none"> <li>Extent to which the target audience is aware of the</li> </ul>	<p>Programme Poll (every 1.5 years)</p> <p>Event Evaluation Form</p> <p>Event Follow-up Form</p>	The feedback from participants in programme actions and users of the programme index

Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
DG TAXUD MP  <i>Note: This would be covered in the ART proposal form under 'Programme implementation'</i>		.	programme <sup>40</sup> <ul style="list-style-type: none"> <li>Degree of networking generated by programme activities<sup>41</sup></li> <li>Extent to which programme outputs (e.g. guidelines or training material) are shared within NAs<sup>42</sup></li> </ul> Extent to which JAs (that sought to enhance collaboration between MS, their administrations and officials in the field of taxation) have achieved their result(s), as reported by action managers	As reported by the Action Manager in the Action Follow up Form	will measure the perception of programme stakeholders regarding the impact of the programme actions amongst others in terms of:  (i) networking impact of the programme actions  (ii) cooperation impact of programme actions
<u>Operational objective:</u> To enhance the understanding and implementation of	The application of and compliance with Union law in the field of taxation is supported.	<ul style="list-style-type: none"> <li>The application and/or implementation of (a specific piece of new or revised) law or</li> </ul>	The Union Law and Policy Application and Implementation Index: <ul style="list-style-type: none"> <li>Extent to which JAs (that sought to enhance</li> </ul>	As reported by the action manager in the	The Union Law and Policy Application and Implementation Index will measure

<sup>40</sup> This indicator relates to stakeholders' awareness of the programme, which will mainly be measured via the Programme Poll.

<sup>41</sup> This indicator refers to the extent to which programme participants continue to cooperate in a professional capacity after taking part on a programme activity. This will primarily be assessed through the event follow-up forms, sent six months after an event has taken place.

<sup>42</sup> This indicator relates to the 'Spill over effect of participation in programme activities', as stipulated in DG TAXUD's MP, but has been reworded here for clarity purposes. This will primarily be assessed through the event follow-up forms, sent six months after an event has taken place.

Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
Union law in the field of taxation		policy in the field of taxation has been supported / facilitated (e.g. via implementing rules, guidance, soft law, etc.)	<p>the understanding and implementation of Union law in the field of taxation) have achieved their result(s), as reported by action managers</p> <ul style="list-style-type: none"> <li>• Participants' views on the extent to which a JA (that sought to enhance the understanding and implementation of Union law in the field of taxation) (has) achieved its foreseen results</li> <li>• Participants' views on the extent to which an event met their expectations</li> <li>• Participants' views on the usefulness of an event (six months on)</li> </ul> <p><i>Note: To make this indicator more meaningful, a differentiation could be made by project (as per the AWP's, but these will be subject to change on an annual basis) or by themes, e.g. by differentiating according to given areas of legislation, such as risk management etc.</i></p>	<p>Action Follow up Form</p> <p>Event evaluation form (EEF)</p> <p>Event evaluation follow-up form (EFF)</p>	the progress in the preparation, application and implementation of Union law and policy in the field of taxation

Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<i>As it currently stands, the proposal form in ART would allow for a differentiation in terms of projects or pre-defined categories.</i>		
<p><u>Operational objective:</u></p> <p>To implement, improve, operate and support the European Information Systems for taxation</p>	<p>The European Information Systems (EIS) for taxation effectively facilitate information management by being available.</p>	<ul style="list-style-type: none"> <li>Ensure the availability, reliability and/or quality of (specific) Union components of EIS and the CCN</li> </ul>	<p>Enhanced availability, reliability and/or quality of (specific) Union components of EIS and the CCN:</p> <ul style="list-style-type: none"> <li>Availability of (specific) Union components of EIS during business hours and otherwise (%)</li> <li>Availability of CCN overall (%)</li> <li>Time to restore indicator</li> </ul> <p>System performance indicator:</p> <ul style="list-style-type: none"> <li>Response times of the common domain (CCN)</li> <li>Response times of the MS components</li> <li>Number of technical errors</li> </ul> <p>Extent to which JAs (that sought to enhance the</p>	<p>IT statistics (Unit R4) (including Taxation Systems Statistics)</p> <p>As reported by the action manager in the Action Follow up Form</p>	<p>The availability of the Common Communication Network for the European Information Systems Indicator</p> <p>The European Information System Availability Indicator will measure the availability of the Union components of IT Taxation applications.</p>

Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p>availability, reliability and/or quality of (specific) Union components of EIS) have achieved their result(s), as reported by action managers</p> <p>Participants' views on the extent to which a JA (that sought to enhance the availability, reliability and/or quality of (specific) Union components of EIS) (has) achieved its foreseen results</p> <p>Participants' views on the extent to which an event met their expectations</p> <p>Participants' views on the usefulness of an event (six months on)</p>	<p>Event evaluation form (EEF)</p> <p>Event evaluation follow-up form (EFF)</p>	
<p><u>Operational objective:</u></p> <p>To support the improvement of administrative procedures and the sharing of good administrative practices</p>	<p>Administrative procedures and good practices identified, developed and shared</p>	<ul style="list-style-type: none"> <li>• Use of working practices and/or administrative procedures/guidelines by Member States</li> <li>• Support to the national administrations in carrying out their tasks in terms of</li> </ul>	<p>Extent to which JAs (that sought to extend working practices and/or administrative procedures/guideline in a given area to other MS) have achieved their result(s), as reported by action managers</p> <p>Participants' views on the extent to which an event met their expectations</p>	<p>As reported by the action manager in the Action Follow up Form</p> <p>Event evaluation form (EEF)</p>	<p>Best Practices and Guideline Index, which will measure the evolution in the identification, development, sharing and application of best working practices and administrative procedures.</p>

Fiscalis 2020 - Results						
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to	
		required measures, procedures and tools to reduce administrative burden and compliance costs	<p>Participants' views on the usefulness of an event (six months on)</p> <p>Best Practices and Guideline Index, composed of:</p> <ul style="list-style-type: none"> <li>• Percentage of participants that made use of a working practice/administrative procedure/guideline developed/shared with the support of the programme</li> <li>• Percentage of participants that disseminated a working practice/administrative procedure/guideline developed/shared with the support of the programme in their National Administration</li> <li>• Percentage of participants which declare that working practice/administrative procedure/guideline developed/shared under the programme</li> </ul>	<p>Event evaluation follow-up form (EFF)</p> <p>Programme Poll via PICS (in addition to previous polls) (every 1.5 years)</p>		

Fiscalis 2020 - Results						
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to	
			<p>led to a change in their National Administration's working practices</p> <p>Number of guidelines and recommendations issued by MS in their National Administrations following programme activities</p> <p>Indicators on the simplified procedures for the national administrations and economic operators:</p> <ul style="list-style-type: none"> <li>• Time required to close EMCS movements</li> <li>• Number of registered economic operators in the Mini-One-Stop-Shop</li> <li>• Number of applications on VAT refund</li> <li>• Number of consultations on VIES-on-the-web</li> <li>• Number of consultations on SEED</li> </ul>	<p>Event Follow-up Form (EFF)</p> <p>Units C2/C4 IT statistics (Unit R4)</p>		

Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<ul style="list-style-type: none"> <li>Number of consultations on TEDB</li> <li>Number of consultations on other portals which were developed with the support of the programme, where applicable</li> </ul>		
<p><u>Operational objective:</u></p> <p>To reinforce the skills and competences of tax officials</p>	Skills and competences of tax officials reinforced.	<ul style="list-style-type: none"> <li>Tax officials acquire new skills and/or competences in relevant fields through common training content supported under the programme</li> </ul>	<p>The Learning index, composed of:</p> <ul style="list-style-type: none"> <li>Number of Participating countries using EU eLearning modules</li> <li>Number of times publically available EU eLearning modules were downloaded by taxation officials from europa.eu website</li> <li>Percentage of taxation officials that found that the eModule was in line with their training needs</li> <li>Percentage of taxation officials that found the eModule to be directly</li> </ul>	<p>Unit R3</p> <p>E-Learning module evaluation form (filled out by end-users after completing a module)</p> <p>Annual EU eLearning Survey (Unit R3)</p>	The Learning index will measure the progress resulting from programme actions aiming to reinforce skills and competences of taxation officials.



Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<p>applicable in their situation</p> <ul style="list-style-type: none"> <li>• Number of tax officials trained in IT trainings</li> <li>• Percentage of officials that found the IT training met their expectations</li> <li>• Percentage of officials that found the IT training useful</li> <li>• Number of officials trained by using EU common training material</li> </ul>	<p>ART</p> <p>Event evaluation form (EEF) for IT training</p> <p>Event follow-up form (EFF) for IT training</p> <p>Unit R3</p>	
<p><u>Operational objective:</u></p> <p>To support administrative cooperation activities</p>	<p>Effective administrative cooperation</p>	<ul style="list-style-type: none"> <li>• Effective exchange of information</li> <li>• Effective cooperation on other means of administrative cooperation (e.g. MLCs, presences in administrative offices, participation in enquiries)</li> <li>• Effective cooperation via formal and informal networks between Member States as well as</li> </ul>	<p>Extent to which JAs (that sought to enhance administrative cooperation) have achieved their result(s), as reported by action managers</p> <p>Participants' views on the extent to which a JA (that sought to enhance administrative cooperation) (has) achieved its foreseen results</p>	<p>As reported by the action manager in the Action Follow up Form</p> <p>Event evaluation form (EEF)</p> <p>Event evaluation follow-up form (EFF).</p>	<p>The feedback from participants in programme actions and users of the programme index will measure the perception of programme stakeholders regarding the impact of the programme actions amongst others in terms of:</p>

Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
		international organisations, other governmental authorities, third countries, economic operators.	<p>Participants' views on the extent to which an event met their expectations</p> <p>Participants' views on the usefulness of an event (six months on)</p> <p>Exchange of information indicators:</p> <ul style="list-style-type: none"> <li>• Number of e-forms exchanged (within each taxation area: recovery, VAT; direct taxes)</li> <li>• Number of VIES messages</li> <li>• Number of messages exchanged on EMCS</li> <li>• Number of EMCS control reports analysed by documentation or physical controls/findings</li> </ul> <p><i>Note: For direct taxation – this section might be changed following the workshop in June with the Heads of CLO/direct</i></p>	IT statistics(Unit R4)	<p>(i) networking impact of the programme actions</p> <p>(ii) cooperation impact of programme actions</p> <p>Best Practices and Guideline Index, which will measure the evolution in the identification, development, sharing and application of best working practices and administrative procedures.</p>

Fiscalis 2020 - Results						
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to	
			<p><i>taxes; there are concerns regarding the availability of data- confidentiality, e.g. no of e-forms; no of outgoing and incoming visits</i></p> <p>Cooperation on other means of administrative cooperation indicators:</p> <ul style="list-style-type: none"> <li>• Number of outgoing/incoming presences in administrative offices and participation in administrative enquiries</li> <li>• MLC indicators: <ul style="list-style-type: none"> <li>○ Number of Member States participating in MLC's</li> <li>○ Number of Member States initiating MLCs</li> <li>○ Measures the average degree to which an MLC achieved its result (i.e. through tax</li> </ul> </li> </ul>	<p>ART</p> <p>Units C2/C4: MLC reports</p> <p>Event Evaluation Form (adjusted version)</p> <p>Multilateral Control indicators sheet</p>		

Fiscalis 2020 - Results						
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to	
			<p>amount due identified; missing traders and tax avoidance schemes identified; recommendations for changes made to National Administrations; and recommendations made to the Commission)</p> <p><i>Note: The assessment is based on the average ranking of MLC coordinators.</i></p> <ul style="list-style-type: none"> <li>• EMCS business statistics indicators:                             <ul style="list-style-type: none"> <li>○ Administrative Cooperation Common Requests</li> <li>○ History Results</li> <li>○ Reminder Message for Administrative Cooperation</li> </ul> </li> </ul> <p>Cooperation via networks indicator:</p>	Unit C2		

Fiscalis 2020 - Results					
Programme objective(s)	Results	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			<ul style="list-style-type: none"> <li>The degree to which CLOs assess that the programme contributed to administrative cooperation</li> </ul>	TBD in discussions with CLOs on administrative cooperation for direct and indirect areas	

### 1.2.3 Impacts

Fiscalis 2020 – Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
<p><u>Overall objective:</u></p> <p>To improve the proper functioning of the taxation systems in the internal market by enhancing cooperation between participating countries, their tax authorities and officials</p>	The functioning of the taxation systems in the internal market is improved	<ul style="list-style-type: none"> <li>National tax authorities able to fulfil all their functions in a way that is effective, efficient and convergent</li> </ul>	<ul style="list-style-type: none"> <li>Ratio of the number of tax officials participating in the programme relative to the total number of tax officials (by MS)</li> <li>IOTA</li> </ul> <p><i>Note: R3 to consult with IOTA chair on a potential indicator</i></p>	Unit D4	N/A

Fiscalis 2020 – Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
<p><u>Specific objective:</u></p> <p>Support the fight against tax fraud, tax evasion and aggressive tax planning</p>	Curbed tax fraud, tax evasion and aggressive tax planning	<ul style="list-style-type: none"> <li>Effective fight against fraud</li> </ul>	<ul style="list-style-type: none"> <li>VAT gap indicator (MP - result indicator 1<sup>43</sup>)</li> <li>Excise gap indicator</li> <li>Direct Tax gap indicator</li> </ul> <p><i>Note: Information on Excise/Direct Tax gap will be used if/when made available by relevant policy units</i></p> <ul style="list-style-type: none"> <li>Degree of implementation of the Action plan on the fight against fraud (30 actions)</li> </ul> <p><i>Note: Will be used if/when developed by relevant unit (e.g. as a scoreboard)</i></p> <ul style="list-style-type: none"> <li>Eurofisc indicator</li> </ul> <p><i>Note: Data currently unavailable</i></p> <ul style="list-style-type: none"> <li>Extent to which</li> </ul>	<p>Unit C4: Results from the study on the monitoring of the VAT Gap</p> <p>TBD</p> <p>TBD</p> <p>Unit D2/C4</p> <p>Unit C4: Eurofisc annual report</p>	N/A

<sup>43</sup> The VAT Gap indicator was last calculated in a study in July 2013.

Fiscalis 2020 – Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			projects (that sought to support the fight against tax fraud, tax evasion and aggressive tax planning) have achieved their result(s), as reported by action managers	Action Follow-up Form	
<p><u>Specific objective:</u></p> <p>Support the implementation of Union law in the field of taxation</p>	Effective implementation of Union law in the field of taxation.	<ul style="list-style-type: none"> <li>Authorities overcome difficulties and bottlenecks such as lacking knowledge, expertise, organisational or any other deficiencies</li> </ul>	<ul style="list-style-type: none"> <li>Number of infringement cases, EU PILOT procedures, non-compliance cases and percentage of infringement cases proposed for a Commission decision (MP Result indicator 8)<sup>44</sup></li> <li>Extent to which projects (that sought to support the implementation of Union law in the field of taxation) have achieved their result(s), as reported by action</li> </ul>	<p>Unit C3</p> <p>The statistical data has been received as well from FPG 28 (Unit C4)</p> <p>Action Follow-up Form</p>	N/A

<sup>44</sup> This indicator is based on data from NIF and EU Pilot databases and as proposed above it consists of three sub-indicators.

Fiscalis 2020 – Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			managers		
<p><u>Specific objective:</u></p> <p>Support the implementation of Union law in the field of taxation by supporting administrative cooperation</p>	<p>Effective implementation of Union law in the field of taxation by supporting administrative cooperation.</p>	<ul style="list-style-type: none"> <li>Effective identification of the correct tax liability as well as potential risks</li> </ul>	<ul style="list-style-type: none"> <li>Effectiveness of the legal framework with regard to the fight against tax fraud and tax evasion (MP Result indicator 3)<sup>45</sup> <i>Note: Contingent on the production of the study referred to in the MP</i></li> <li>Level of administrative cooperation in combating VAT fraud (MP - result indicator 2)<sup>46</sup></li> <li>Extent to which projects (that sought to support the implementation of Union law in the field of taxation by supporting administrative cooperation) have</li> </ul>	<p>Unit D2: Statistics Administrative cooperation</p> <p>Units C4; C2; D2</p> <p>Action Follow-up Form</p>	N/A

<sup>45</sup> This indicator is proposed in the Programme Management Plan, where it is indicated that it will be based on a study.

This indicator is suggested to be a composite indicator consisting of: 1) Trends in the number of multilateral controls, especially in the field of excise duties 2) trends in the levels of requests for information.



Fiscalis 2020 – Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			achieved their result(s), as reported by action managers		
<p><b>Specific objective</b></p> <p>Support the implementation of Union law in the field of taxation by securing exchange of information</p>	Effective implementation of Union law in the field of taxation by securing exchange of information.	<ul style="list-style-type: none"> <li>Effective development and maintenance of networks (human and/or IT) which facilitate the exchange of information</li> </ul>	<ul style="list-style-type: none"> <li>Valuation of IT systems by Member States (survey of MS on the benefits of the EIS)</li> <li>Extent to which projects (that sought to support the implementation of Union law in the field of taxation by securing exchange of information) have achieved their result(s), as reported by action managers</li> </ul>	<p>Unit R4 <i>Note: Contingent on the production of the questionnaire.</i></p> <p>Action Follow-up Form</p>	
<p><b>Specific objective:</b></p> <p>Support the implementation of</p>	Reduced administrative burden on tax administrations	<ul style="list-style-type: none"> <li>Simplified procedures for tax administrations.</li> </ul>	<ul style="list-style-type: none"> <li>Ease of paying taxes indicator<sup>47</sup></li> </ul>	Units C1/D2: World Bank Group, IFC, and PwC "Paying Taxes"	N/A

<sup>47</sup> This indicator - also occasionally called "Paying taxes" - is a composite indicator which has been developed by the World Bank Group, IFC and PwC. The indicator is usually calculated for countries worldwide in a manner which facilitates international comparison. For the purposes of the PMF certain elements of this indicator may be more relevant in particular the time to prepare and pay taxes (in hours per year) for the corporate income tax, the value added or sales tax, and labour taxes, including payroll taxes and social security contributions.

Fiscalis 2020 – Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
Union law by enhancing administrative capacity of participating countries with a view to assisting in reducing administrative burden on tax administrations and compliance costs for tax payers	and compliance costs for tax payers	<ul style="list-style-type: none"> <li>• A reduction in the time necessary for tax administrations to access information.</li> <li>• A reduction in compliance costs for tax payers.</li> </ul>	<ul style="list-style-type: none"> <li>• Reduction of compliance costs and compliance time for companies engaged in intra-Community business (MP Result indicator 4)<sup>48</sup> <i>Note: If data is collected beyond the MP target date of 2014</i></li> <li>• Level of simplification and rationalisation of VAT and other indirect tax legislation (MP Result indicator 7)<sup>49</sup></li> <li>• Ratio of administrative cost to net revenue collection<sup>50</sup></li> <li>• Extent to which</li> </ul>	<p>2014: The Global Picture”.</p> <p>See DG TAXUD MP (Unit D2)</p> <p>See DG TAXUD MP (Units C1/C2)</p> <p>OECD (produced every 3 years)</p> <p>Action Follow-up form</p>	

<sup>48</sup> This indicator is based on studies and includes a 2012 baseline and a 2014 target.

<sup>49</sup> This indicator measures the impact of legislation on the administrative burden for business linked to VAT and is indicated to be based on studies (baseline from 2009-2010 and 2014-2016 targets are included in the MP).

<sup>50</sup> This indicator was calculated and published in the 2013 report “Tax reforms in EU Member States 2013 - Tax policy challenges for economic growth and fiscal sustainability” by Directorate General for Economic and Financial Affairs.

Fiscalis 2020 – Impacts					
Programme objective(s)	Impacts	To be achieved via:	Indicators	Data collection method(s) / Source(s)	Index(es) linked to
			projects (that sought to support the implementation of Union law by enhancing administrative capacity of participating countries with a view to assisting in reducing administrative burden on tax administrations and compliance costs for tax payers) have achieved their result(s), as reported by action managers		

## ANNEX 7 PROGRAMME ACTIVITY OUTCOME DISSEMINATION GUIDELINES

In this document, we analyse the dissemination aspect of the Fiscalis and Customs programmes. Specifically, we aim to describe how the programmes' activity outcomes are currently being disseminated by Member States (MS) and, based on this, develop some basic guidelines on good dissemination practices. Please note that this dissemination analysis is based on a limited data collection exercise (as per the proposal<sup>51</sup>), including a targeted desk study and four stakeholder interviews. In other words, the discussion below outlines dissemination practices in general terms without going into detail into the full diversity of dissemination activities within all MS.

### 1 Dissemination practices within the Fiscalis and Customs programmes

Dissemination refers to the process of making programme outcomes available to relevant stakeholders. Consequently, effective dissemination practices are essential for ensuring that the knowledge gained through programme activities is shared in order for it to be put to use within national administrations. When analysing dissemination practices, it is important to distinguish between **means and ends**. Dissemination activities seldom have an intrinsic value and they are often carried out in relation to higher-level objectives, such as increased skills, better cooperation or organisational development.

Dissemination practices play an important role when achieving the overall objectives of Fiscalis 2020 and Customs 2020. Many of the programme activities - such as training, seminars and workshops - are targeting a small number of people, while the desired impacts concern far-reaching change at the national and European level. In other words, the programmes are based on a **multiplier-logic**, where successful outcomes require that knowledge is shared from the intervention context to relevant stakeholders – primarily within the national administrations.

During the inception phase of our [evaluation study](#), we have examined the dissemination practices of a few MS within Fiscalis 2020 and Customs 2020. The evidence collected suggests that the primary dissemination activities are:

- Report-based
- Internal
- Structured around a bottom up-approach

**Report-based:** Participants are obliged to write a report about their programme experiences. These reports are generally written in the local language and published on the intranet in a relevant section, and without a notification being sent to relevant colleagues (for example) to inform them of the presence of this new report. Although we understand from the interviews that such reports are the primary means of dissemination employed, interviewees mentioned two additional methods. Firstly, in some cases, an oral presentation is given of the programme report; the interviewees clearly identified these kinds of interactive knowledge shares as a good practice, but the extent to which this is carried out is very much dependent on the individual concerned and / or his / her placement in the hierarchy. Secondly, participants may disseminate programme activity outputs by training their colleagues in new methods or practices that they acquired during an activity. An example of this would be that the participant shares his/her new practical skills and knowledge on how to conduct physical controls such as car searches, sniffer dog training methods or methods used to test samples in customs laboratories.

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<sup>51</sup> This was considered a secondary task to the development of the PMF by DG TAXUD, so fewer resources were allocated to it at the proposal stage.

**Internal:** The target groups of the dissemination activities are mostly internal, covering staff-members and co-workers at different levels. When a new guideline is being issued, relevant partner-organisations are sometimes invited to a knowledge share, but this is not a widespread practice. From our interviews, we understand that the current dissemination strategies can be improved. For example, the guidelines from the Commission on dissemination are perceived as unclear and ambiguous, especially when it comes to communicating with external stakeholders, and the degree to which / in which instances this is acceptable / should be done.

**Bottom-up:** In addition to being report-based and internal, the dissemination practices of the Fiscalis and Customs programmes often take the shape of a bottom-up approach in relation to the dissemination of the participant's report. Besides being handed in to the line manager and distributed to relevant colleagues, the report can further disseminated within the organisational hierarchy, eventually reaching directors, board-members and law-makers. The interviews indicate that the extent of this dissemination depends on the type and relevance of the knowledge attained.

Taken together, these dissemination practices play a crucial role within Fiscalis 2020 and Customs 2020. The programmes are based on a multiplier-logic, which means that the achievement of long-term objectives requires a successful transfer of knowledge from the programme-context to a wider audience of decision-makers within the national administrations. The evidence collected suggests that in order to facilitate this process, a three-folded approach is currently employed in Member States, but that the most important aspect of this approach is the participants' written reports.

## 2 Dissemination guidelines

Based on the findings presented above, this section highlights three key best practices which can serve as guidelines for the dissemination of programme activity outcomes by MS. These guidelines are intended to provide a "toolbox" for Member States which national administrations can draw on depending on their needs.

An effective dissemination process is structured around the following elements:

- Collecting the knowledge gained (from programme activities)
- Identifying potential target groups
- Using appropriate communication tools

In essence, the above elements underline that the dissemination process should facilitate effectively sharing the knowledge gained through programme activities.

### **Collect the knowledge gained:**

As indicated during interviews, the officials who participated in a programme activity are often obliged to submit a report on the activity's outcomes. This was suggested to be an effective way of collecting their knowledge as it could later be easily shared within the national administration. In order for these reports to be useful to others, it is recommended that they contain (*inter alia*) the following elements:

- Briefly describe the programme activity i.e. the subject of discussion/training and the problems and solutions highlighted;
- Assess whether similar problems occur within the national administration;
- Provide insights into related best practices in other MS and assess the applicability of solutions and/or best practices;
- Suggest which officials or units within the administration the report may be of interest to;
- Provide references to other documents of interest and/or contact details of experts on the subject (whenever possible);

- Make participants' reports available in the national language;
- Translate key programme activity outputs (or summaries thereof) into the national language to increase accessibility.

Apart from the reports, the interviewees explained that participants sometimes gave a presentation (in their own unit) to explain the findings / recommendations of the activity and thereby helped disseminate outcomes. In addition, one interviewee recommended that participants disseminate activity outputs by training their colleagues in new practices and methods. Such interactive knowledge-shares were perceived as a particularly good practice.

Prospectively, the Commission will publish on an annual basis the programme progress report targeted at stakeholders including MS, which should be disseminated within the national administration. At least the executive summary could be translated into the national language, and if disseminated effectively, a wide audience will have access to the summary of the programme's progress over the course of the year. The report will be published on PICS from where MS can download it and share it within the administration for example by making it available on the intranet or through a presentation.

### Identify potential target groups:

The interviews suggested that the report is usually submitted to the National Coordinator (NC), who reviews it. Subsequently, the NC will often upload the report on the intranet or directly distribute the report via email to officials within the administration. The decision to distribute the report will be made in part based on the suggestions in the report, as well as based on the National Coordinators' own knowledge of relevant recipients or any existing networks.

The evidence collected indicates that there may be room for improvement in 1) making the reports accessible throughout the administration and 2) in raising awareness of the availability of the reports or organising presentations amongst potential target groups. The potential target groups could be reached through the following strategies:

- Ensuring that reports are entitled appropriately i.e. reflecting the content of the report;
- Making presentations accessible / visible by raising awareness and giving due notice;
- Ensuring visibility when reports are published on the intranet;
- Making reports accessible to a wide audience after archiving;
- Overall, if a systematic approach to disseminating programme activity outcomes to potential target groups is absent, reaching the potential target groups becomes overly dependent on the resources and networks available to the NCs. This may represent an obstacle to ensuring that all relevant officials and units within a national administration benefit from the knowledge gained through programme activities.

### Use appropriate dissemination tools:

According to the evidence collected, different dissemination activities can be tailored to different target groups and different points in time, as the table below illustrates.

**Table 15: Key programme activity outcome dissemination means employed by MS**

Dissemination tool	Target group	Point in time
Participant's report is published on the intranet / on a common platform	Potentially a wide, internal target group, in particular if made visible through alerts / 'news' sections on the intranet's homepage.	Available shortly after the activity ended. If archived appropriately, the report remains available for further consultation.
Participant's report is shared by email	Often narrow, but targeted to the most relevant	Available shortly after the activity ended.

	stakeholders / the hierarchy where relevant.	
Participant gives a presentation / or shares knowledge	Allows access to knowledge for a limited target group, but provides for an interactive discussion.	Takes place shortly after the activity ended.
Participant acts as a point of contact / reference for colleagues on given issues	n/a.	Continuously allows colleagues to contact the participant after the activity ended.
Participant trains his/her colleagues in new practices or methods.	Often narrow, but targeted to the colleagues for whom this is the most relevant.	Depending on the feasibility of carrying out such training sessions, this continuously allows colleagues to benefit from what a participant learned.

In addition to the four dissemination tools listed in the table above, other tools were highlighted during the interviews as being potential tools for future dissemination, including publishing summaries from participants on an “App” or integrating briefings / knowledge-shares from participants in the national administrations’ regular meetings. Importantly, the study found that the ability of national administrations to disseminate programme activity outcomes depends almost exclusively on factors external to the programmes. As a result, the dissemination of reports or the organisation of / attendance at presentations relies on the administration’s existing procedures and culture for raising awareness and sharing knowledge. In addition, it depends on the resources at the disposal of the National Coordinator (or responsible officials).

Finally, although PICS was not identified as a source which is currently used as a source to download documents for dissemination within the national administration, there may be potential in using PICS more actively to share programme activity outputs in the future. If participants download documents from PICS relating to the activity attended, they will be able to share this information within their national administrations. Such documents could include any written output of the activity either uploaded by the action manager or uploaded by other participants. In the first instance, these documents could contain descriptions of practices or methods and in the latter case; these could be best practices from other MS which were referred to during an event.