



**Objedinjeno izvješće o
koordiniranoj reviziji**

**Zajedničke pomoći za
potporu projektima u
europskim regijama
(JASPERS)**



**Synthesis Report
on the coordinated audit on**

**Joint Assistance to Support
Projects in European Regions
(JASPERS)**



**Sprawozdanie podsumowujące z kontroli
koordynowanej dotyczącej**

**wspólnej inicjatywy wsparcia
projektów w regionach europejskich
(JASPERS)**



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Audit team

This coordinated audit was performed by three dedicated teams of the State Audit Office of Croatia, the Supreme Audit Office of Poland and the European Court of Auditors (ECA).

The audit of the State Audit Office of Croatia was headed by Auditor General Ivan Klešić and coordinated by Assistant Auditor General Lidija Pernar. The audit was led by Anita Materljan, head of department for EU funds, Martina Jurjević and Kord Kordić, auditors.

The audit of the Supreme Audit Office of Poland was performed by Regional Branch in Kraków, headed by Director Jolanta Stawska. The coordinating team consisted of Marta Pankowska and Wojciech Dudek. Also auditors from Regional Branches in Warszawa and Poznań participated in the audit.

The ECA audit was produced by Audit Chamber II – headed by ECA Member Iliana Ivanova – which specialises in structural policies, transport and energy spending areas. The audit was led by ECA Member Oskar Herics, supported by the head of his private office, Margit Spindelegger, Emmanuel Rauch, principal manager, Rafal Gorajski, head of task, and Thierry Lavigne, Mircea-Christian Martinescu, Maciej Szymura, and Michaela Binder, auditors.



From left to right: Marta Pankowska, Mircea-Christian Martinescu, Jolanta Stawska, Emmanuel Rauch, Oskar Herics, Maciej Szymura, Ivan Klešić, Rafal Gorajski, Margit Spindelegger, Anita Materljan, Wojciech Dudek, Lidija Pernar and Thierry Lavigne.



Common statement by the Heads of the State Audit Office of Croatia, the Supreme Audit Office of Poland and the Reporting Member of the European Court of Auditors

About Jaspers

In 2005, the European Commission decided to engage in a new initiative together with the European Investment Bank (EIB), known as 'Joint Assistance to Support Projects in European Regions' (JASPERS), to provide the Member States that joined the EU in 2004 or later with independent technical advice. The initiative was established by the Commission, the EIB, the European Bank for Reconstruction and Development (EBRD) and later the Kreditanstalt für Wiederaufbau (KfW). The aim of the JASPERS initiative was to help the Member States, free of charge, to prepare high-quality proposals for large investment projects for funding through the EU's Cohesion and European Regional Development Funds. The JASPERS initiative is managed by a dedicated department within the EIB and mainly financed by the Commission through the EU budget. The actual cost of JASPERS between commencing operations in 2006 and the end of 2016 was around 284 million euro.

Between commencing operations in 2006 and the end of 2016, JASPERS completed 1 147 individual tasks (known as 'assignments'). Around two thirds of these concerned major projects. Poland accounted for around 27 % of all completed assignments (307) and Croatia for around 4 % (46). Between the same period, the Commission approved 963 major projects from the 2007-2013 programme period. Of these, around 53 % were supported by JASPERS. The total amount invested in these projects was around 77.6 billion euro; the total EU contribution was 46.2 billion euro.

Memorandum of Understanding

The Agreement for conducting the coordinated audit was signed between the State Audit Office of Croatia, the Supreme Audit Office of Poland as well as the European Court of Auditors (ECA) in March 2016. The audit approach was consistent with the International Standards of Supreme Audit Institutions (ISSAIs).



From left to right: Ivan Klešić, Oskar Herics and Krzysztof Kwiatkowski.



This co-operation project aimed at planning and conducting a performance audit of the effectiveness of the JASPERS initiative in the field of shared management in Structural/Cohesion funds. The participants benefited from the mutual exchange of experience, views and ideas. In particular, the ECA took advantage of the relevant working knowledge of the partner Supreme Audit Institutions (SAIs), based also on their decentralised organisation, particularly in the field of national (co-)financing to projects, whilst the SAIs benefited from the experience of the ECA auditors on EU co-financed projects.

Audit objectives

The audit objectives of the three SAIs had a similar focus from an EU respectively national perspective. The ECA assessed whether JASPERS had made a positive contribution to the development and overall quality of the EU-financed projects in those Member States it supported, as well as improved their administrative capacity. The SAI of Croatia assessed whether JASPERS' impact on the project proposals submitted by Croatia for co-financing from EU-funds was efficient. The SAI of Poland assessed whether JASPERS resulted in an increased quality of grant applications and, as such, a better use of the European funds in Poland, as well as boosted the country's administrative capacity, namely through increased competence, knowledge and experience.

The SAIs of Croatia and Poland conducted the audit in Croatia respectively Poland at different ministries and bodies responsible for projects receiving JASPERS assistance and at the level of beneficiaries. In addition to Croatia and Poland, in which the ECA conducted the audit in close cooperation with their SAIs, the ECA performed audit activities in Malta and Romania as well as at the Commission and the EIB. The audits covered the period from when JASPERS began operations in 2006 until the end of 2016.

Within the respective audit mandates of the three SAIs, the main audit topics and audit criteria were established in a coordinated way between the three audit teams. The audit work was carried out in full cooperation and a spirit of trust, while maintaining the independence of the three SAIs. Each SAI produced its own audit report and published it individually.¹ Summaries of the key messages of the three audit reports which have been prepared individually by each SAI are attached to this Synthesis Report (*Annexes I-III*).

1 - Report of the European Court of Auditors on 'Joint Assistance to Support Projects in European Regions (JASPERS) - time for better targeting' of January 2018; <http://www.eca.europa.eu>.

- Report of the State Audit Office of Croatia on 'Impact of JASPERS programme initiative on the submitted project proposals of the Republic of Croatia for co-financing from EU funds' of May 2017; http://www.revizija.hr/datastore/filestore/114/UTJECAJ_PROGRAMSKE_INICIJATIVE_JASPERS-ZA_SUFINANCIRANJE_IZ_FONDOVA_EU.pdf.

- Report of the Supreme Audit Office of Poland on 'The functioning of the JASPERS initiative in Poland' of October 2016; <https://www.nik.gov.pl/aktualnosci/nik-o-inicjatywie-jaspers-w-polsce-2016.html>.



Summary of key results

Overall, JASPERS was a good initiative to support new Member States in the development and approval of project proposals. Because of missing needs assessments before launching the initiative and no clear measurable objectives it was however not possible to determine whether JASPERS's purpose had been achieved. Better definition of objectives, milestones and criteria would allow JASPERS to focus on those activities which add the most value.

In general, the assistance provided by JASPERS was relatively comprehensive, regardless of the precise point at which JASPERS became involved. JASPERS had a positive impact on the quality of the underlying project documentation and thereby contributed to quicker project approval at Commission level. The impact of JASPERS was more visible when it was involved at an early stage of project preparation.

Over time, JASPERS increased its focus on building Member States' administrative capacity. National authorities and project beneficiaries both stated in general that JASPERS had a positive impact on their administrative capacity. Still, JASPERS's impact did not yet result in higher degrees of independence from JASPERS's assistance.

Shortcomings were identified in the monitoring and evaluation of JASPERS activities. Insufficient records and information were available to allow determining possible improvements to the assistance provided by JASPERS. This resulted in missing potential gains in efficiency and effectiveness of the operation of JASPERS.

The coordinated audit showed that complex issues with several players at EU and national level can be examined more comprehensively and efficiently by international cooperation. The three SAIs will make this Synthesis Report available to the public on their own websites and disseminate it to national and international stakeholders.

Signatures

For the State Audit Office of Croatia

Ivan Klešić
Auditor General

For the European Court of Auditors

Oskar HERICS
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Zajednička izjava Čelnika Državnog ureda za Reviziju Republike Hrvatske, Čelnika vrhovnog ureda za Reviziju Republike Poljske i člana Izvjestitelja Europskog Revizorskog suda

O JASPERS-u

Europska komisija odlučila je 2005. godine pokrenuti novu inicijativu u suradnji s Europskom investicijskom bankom (EIB) pod nazivom „Zajednička pomoć za potporu projektima u europskim regijama“ (JASPERS) kako bi državama članicama koje su pristupile EU u od 2004. godine nadalje pružala neovisne tehničke savjete. U uspostavi te inicijative sudjelovali su Komisija, EIB, Europska banka za obnovu i razvoj (EBRD), a kasnije i banka Kreditanstalt für Wiederaufbau (KfW). Cilj inicijative bio je pružiti državama članicama besplatnu pomoć u pripremi kvalitetnih prijedloga za velike projekte ulaganja koji bi se financirali sredstvima iz dvaju fondova EU a – Kohezijskog fonda i Europskog fonda za regionalni razvoj. Inicijativom JASPERS upravlja poseban odjel EIB a, a najvećim je dijelom financira Komisija iz proračuna EU a. Stvarni trošak JASPERS a od početka njegova djelovanja 2006. do kraja 2016. iznosio je otprilike 284 milijuna eura.

Od početka djelovanja 2006. do kraja 2016. godine JASPERS je dovršio 1147 pojedinačnih zadataka (koji se nazivaju „radnim zadacima“), od čega se otprilike dvije trećine njih odnosilo na velike projekte. Radni zadatci u Poljskoj činili su otprilike 27 % svih dovršenih radnih zadataka (307), a radni zadatci u Hrvatskoj otprilike 4 % (46). U istom je razdoblju Komisija odobrila 963 velika projekta iz programskog razdoblja 2007. – 2013. Od toga je otprilike 53 % projekata primalo pomoć JASPERS a. U te je projekte ukupno uloženo oko 77,6 milijardi eura, pri čemu je ukupan doprinos EU a iznosio 46,2 milijarde eura.

Memorandum o razumijevanju

Državni ured za reviziju Republike Hrvatske, Vrhovni ured za reviziju Republike Poljske i Europski revizorski sud (Sud) potpisali su u ožujku 2016. sporazum o provedbi koordinirane revizije. Revizijski pristup koji je primijenjen bio je usklađen s međunarodnim standardima vrhovnih revizijskih institucija (ISSAI).



Slijeva nadesno: Ivan Klešić, Oskar Herics i Krzysztof Kwiatkowski.



Cilj ovog projekta suradnje bio je isplanirati i provesti reviziju uspješnosti u čijem je središtu djelotvornost inicijative JASPERS u području podijeljenog upravljanja u okviru strukturnih/kohezijskih fondova. Sudionici su ostvarili koristi od međusobne razmjene iskustava, stajališta i ideja. Sud je posebno iskoristio relevantno radno iskustvo partnerskih vrhovnih revizijskih institucija (VRI), koje se, među ostalim, temelji na njihovu decentraliziranom ustroju, posebice u području nacionalnog (su)financiranja projekata, dok su VRI jevi iskoristili iskustvo revizora Suda u području projekata koji se sufinanciraju sredstvima EU a.

Revizijski ciljevi

Revizijski ciljevi triju VRI jeva bili su usmjereni na slična pitanja, koja su obrađena sa stajališta EU a i nacionalnih stajališta. Sud je ocijenio je li JASPERS pozitivno doprinio razvoju i ukupnoj kvaliteti projekata financiranih sredstvima EU a u onim državama članicama koje su primile potporu JASPERS a te je li JASPERS doveo do poboljšanja njihovih administrativnih kapaciteta. VRI Republike Hrvatske ocijenio je učinkovitost utjecaja JASPERS a na podnesene projektne prijedloge Republike Hrvatske za sufinanciranje iz fondova EU a. VRI Republike Poljske ocijenio je doprinos JASPERS a poboljšanju kvalitete prijave za bespovratna sredstva i time boljoj uporabi europskih fondova u Poljskoj, kao i njegov doprinos jačanju tamošnjih administrativnih kapaciteta, posebice stjecanjem dodatnih kompetencija, znanja i iskustva.

VRI jevi Hrvatske i Poljske proveli su revizije u različitim ministarstvima i tijelima koja su u njihovim državama odgovorna za projekte koji primaju pomoć JASPERS a, kao i na razini samih projekata. Osim u Hrvatskoj i Poljskoj, u kojima je revizija provedena u uskoj suradnji s tamošnjim VRIjevima, revizijske aktivnosti Suda provedene su i na Malti, u Rumunjskoj te na razini Komisije i EIB a. Revizijama je obuhvaćeno razdoblje od početka djelovanja JASPERS a 2006. do kraja 2016. godine.

Tri revizorska tima koordinirano su odredila glavne revizijske teme i kriterije, uzimajući u obzir revizijske ovlasti njihovih triju VRI jeva. Tri VRI jeva provela su reviziju u punoj suradnji i duhu povjerenja, pritom zadržavši svoju neovisnost. Svaki VRI izradio je i zasebno objavio vlastito revizijsko izvješće¹. Glavne poruke tih triju revizijskih izvješća, koja je svaki VRI pripremio pojedinačno, sažeto su iznesene u prilogima ovom objedinjenom izvješću (**prilozi I. –III.**).

1 - Izvješće Europskog revizorskog suda pod nazivom „Zajednička pomoć za potporu projektima u europskim regijama (JASPERS) – vrijeme je za bolje usmjerenje“ iz siječnja 2018., <http://www.eca.europa.eu>.
- Izvješće Državnog ureda za reviziju Republike Hrvatske pod nazivom „Utjecaj programske inicijative JASPERS na podnesene projektne prijedloge Republike Hrvatske za sufinanciranje iz fondova EU“ iz svibnja 2017., http://www.revizija.hr/datastore/filestore/114/UTJECAJ_PROGRAMSKE_INICIJATIVE_JASPERS-ZA_SUFINANCIRANJE_IZ_FONDOVA_EU.pdf.
- Izvješće Vrhovnog ureda za reviziju Republike Poljske pod nazivom „Djelovanje inicijative JASPERS u Poljskoj“ iz listopada 2016., <https://www.nik.gov.pl/aktualnosci/nik-o-inicjatywie-jaspers-w-polsce-2016.html>.



Sažetak glavnih rezultata

Cjelokupno gledajući, JASPERS je bio dobra inicijativa za pružanje potpore novim državama članicama pri razvoju i odobrenju projektnih prijedloga. Međutim, zbog nedostatka procjene potreba prije pokretanja inicijative i nepostojanja jasnih mjerljivih ciljeva nije bilo moguće utvrditi je li svrha JASPERS a ostvarena. Bolje definiranje ciljeva, ključnih etapa i kriterija omogućilo bi JASPERS u da se usredotoči na one aktivnosti kojima se ostvaruje najveća dodana vrijednost.

Općenito gledajući, pomoć koju je JASPERS pružio bila je relativno sveobuhvatna, neovisno o točnom trenutku u kojem se JASPERS uključio u projekt. JASPERS je pozitivno utjecao na kvalitetu povezane projektne dokumentacije i time doprinio bržem odobravanju projekata na razini Komisije. Utjecaj JASPERS a bio je uočljiviji u slučajevima u kojima je JASPERS bio uključen u ranoj fazi pripreme projekta.

JASPERS je s vremenom stavio veći naglasak na jačanje administrativnih kapaciteta država članica. I nacionalna tijela i korisnici projekata izjavili su da je JASPERS općenito imao pozitivan utjecaj na njihove administrativne kapacitete. Ipak, utjecaj JASPERS a još nije bio takav da omogućiti veći stupanj neovisnosti o pomoći JASPERS a.

Utvrđeni su nedostaci u praćenju i evaluaciji aktivnosti JASPERS a. Nije bilo dostupno dovoljno dokumentacije i informacija kako bi se mogle utvrditi mogućnosti za poboljšanje pomoći koju JASPERS pruža. Time je propuštena prilika za potencijalno povećanje učinkovitosti i djelotvornosti djelovanja JASPERS a.

Koordinirana revizija pokazala je da međunarodna suradnja omogućuje sveobuhvatnije ispitivanje složenih pitanja koja uključuju niz aktera na razini EU a i nacionalnim razinama. Tri VRI ja omogućiti će javan pristup ovom objedinjenom izvješću njegovom objavom na vlastitim internetskim stranicama i proslijediti ga nacionalnim i međunarodnim dionicima.



Wspólne oświadczenie prezesów Państwowego Urzędu Kontroli Republiki Chorwacji i Najwyższej Izby Kontroli Rzeczypospolitej Polskiej oraz członka sprawozdawcy Europejskiego Trybunału Obrachunkowego

Informacje na temat inicjatywy JASPERS

W 2005 r. Komisja Europejska podjęła decyzję o zaangażowaniu się, wraz z Europejskim Bankiem Inwestycyjnym (EBI), w nową inicjatywę pod nazwą „wspólnej inicjatywy wsparcia projektów w regionach europejskich” (JASPERS), mającą na celu zapewnienie państwom członkowskim, które przystąpiły do UE w 2004 r. lub później, niezależnej pomocy technicznej. Inicjatywa została powołana do życia przez Komisję, EBI oraz Europejski Bank Odbudowy i Rozwoju (EBOR), a później również Kreditanstalt für Wiederaufbau (KfW). Jej celem było nieodpłatne wspieranie państw członkowskich w przygotowywaniu wysokiej jakości propozycji dotyczących dużych projektów inwestycyjnych w celu uzyskania finansowania z Funduszu Spójności i Europejskiego Funduszu Rozwoju Regionalnego. Inicjatywa JASPERS jest zarządzana przez specjalny dział w strukturach EBI i finansowana głównie przez Komisję z budżetu UE. Rzeczywisty koszt funkcjonowania JASPERS od momentu podjęcia przez nią działalności w 2006 r. do końca 2016 r. wyniósł około 284 mln euro.

W okresie od rozpoczęcia funkcjonowania inicjatywy w 2006 r. do końca 2016 r. w ramach JASPERS ukończono 1 147 zadań. Około dwóch trzecich z nich dotyczyło dużych projektów. Około 27% wszystkich ukończonych zadań (307) zostało zrealizowanych w Polsce, około 4% (46) w Chorwacji. W tym samym okresie Komisja zatwierdziła 963 duże projekty z okresu programowania 2007-2013, przy czym około 53% z nich zostało objętych wsparciem JASPERS. Łączna kwota przeznaczona na te projekty wyniosła około 77,6 mld euro, a całkowity wkład ze strony UE wyniósł 46,2 mld euro.

Porozumienie o współpracy

W marcu 2016 r. Państwowy Urząd Kontroli Republiki Chorwacji, Najwyższa Izba Kontroli Rzeczypospolitej Polskiej oraz Europejski Trybunał Obrachunkowy podpisały porozumienie w sprawie przeprowadzenia kontroli koordynowanej. Przyjęte podejście kontrolne było zgodne z Międzynarodowymi Standardami Najwyższych Organów Kontroli (ISSAI).



Od lewej: Ivan Klešić, Oskar Herics i Krzysztof Kwiatkowski.



Współpraca ta obejmowała zaplanowanie i przeprowadzenie kontroli wykonania zadań dotyczącej skuteczności inicjatywy JASPERS w obszarze zarządzania dzielonego w zakresie funduszy strukturalnych / funduszy spójności. Uczestnicy czerpali korzyści z wymiany doświadczeń, poglądów i pomysłów. Trybunał skorzystał w szczególności z wiedzy praktycznej partnerskich najwyższych organów kontroli (NOK), mającej swe podstawy w ich zdecentralizowanej strukturze, zwłaszcza w obszarze (współ)finansowania projektów ze środków krajowych, podczas gdy NOK skorzystały z doświadczeń kontrolerów Trybunału w zakresie projektów współfinansowanych przez UE.

Cele kontroli

Cele kontroli trzech NOK skupiały się na podobnych zagadnieniach, postrzeganych odpowiednio z perspektywy krajowej i unijnej. Trybunał ocenił, czy inicjatywa JASPERS wniosła pozytywny wkład w rozwój i ogólną jakość projektów finansowanych przez UE, a także czy przyczyniła się do polepszenia zdolności administracyjnych w państwach członkowskich otrzymujących wsparcie. NOK Chorwacji przeanalizował, czy inicjatywa wywarła pozytywne oddziaływanie na wnioski projektowe o współfinansowanie z funduszy UE złożone przez Republikę Chorwacji. NOK Polski ocenił z kolei, czy wsparcie JASPERS przyczyniło się do poprawy jakości wniosków o dofinansowanie, a tym samym do lepszego wykorzystania funduszy europejskich w Polsce, oraz czy poskutkowało zwiększeniem krajowych zdolności administracyjnych dzięki większym kompetencjom, wiedzy i doświadczeniu.

NOK Chorwacji i Polski przeprowadziły kontrole na szczeblu krajowym w różnych ministerstwach i organach odpowiedzialnych za realizację projektów objętych wsparciem JASPERS, a ponadto także na szczeblu poszczególnych projektów. Oprócz Chorwacji i Polski, w przypadku których Trybunał przeprowadził kontrolę w ścisłej współpracy z tamtejszymi NOK, Trybunał przeprowadził czynności kontrolne na Malcie i w Rumunii, jak również w Komisji i EBI. Kontrole objęły okres od rozpoczęcia funkcjonowania inicjatywy JASPERS w 2006 r. do końca 2016 r.

W ramach uprawnień kontrolnych trzech NOK zespoły kontrolne uzgodniły w skoordynowany sposób główne zagadnienia i kryteria dotyczące przedmiotowej kontroli. Prace kontrolne zostały przeprowadzone w pełnej współpracy i w duchu zaufania, z zachowaniem niezależności każdego z trzech NOK. Każdy NOK sporządził własne sprawozdanie z kontroli i opublikował je w postaci oddzielnego dokumentu¹. Podsumowanie najważniejszych wniosków z tych trzech sprawozdań sporządzonych osobno przez każdy NOK przedstawiono w załączeniu do niniejszego sprawozdania podsumowującego (**załączniki I-III**).

¹ - Sprawozdanie Europejskiego Trybunału Obrachunkowego pt. „Wspólna inicjatywa wsparcia projektów w regionach europejskich (JASPERS) – czas na lepsze ukierunkowanie działania” ze stycznia 2018 r.; <http://www.eca.europa.eu>.
- Sprawozdanie Państwowego Urzędu Kontroli Chorwacji pt. „Oddziaływanie inicjatywy JASPERS na wnioski projektowe o współfinansowanie z funduszy UE złożone przez Republikę Chorwacji” z maja 2017 r.; http://www.revizija.hr/datastore/filestore/114/UTJECAJ_PROGRAMSKE_INICIJATIVE_JASPERS-ZA_SUFINANCIRANJE_IZ_FONDOVA_EU.pdf
- Sprawozdanie Najwyższej Izby Kontroli pt. „Funkcjonowanie inicjatywy JASPERS w Polsce” z października 2016 r.; <https://www.nik.gov.pl/aktualnosci/nik-o-inicjatywie-jaspers-w-polsce-2016.html>.



Podsumowanie najważniejszych wyników kontroli

Zasadniczo pomoc zapewniana przez JASPERS była względnie kompleksowa, niezależnie od konkretnego momentu zaangażowania inicjatywy. Inicjatywa miała pozytywny wpływ na jakość dokumentacji projektowej i tym samym przyczyniała się do szybszego zatwierdzania projektów na poziomie Komisji. Jej oddziaływanie było bardziej widoczne, jeśli była ona zaangażowana już na wczesnym etapie przygotowania projektu.

Z biegiem czasu inicjatywa JASPERS w coraz większym stopniu skupiała się na budowaniu zdolności administracyjnych państw członkowskich. Zarówno organy krajowe, jak i beneficjenci projektów stwierdzili, że w ujęciu ogólnym inicjatywa miała pozytywny wpływ na ich zdolności administracyjne. Ów wpływ nie poskutkował jednak jak dotąd większym stopniem niezależności od pomocy JASPERS.

W monitorowaniu i ocenie działań JASPERS wykryto niedociągnięcia. Brak było wystarczających dowodów i informacji, aby można było wskazać ewentualne sposoby na usprawnienie pomocy zapewnianej przez JASPERS. Tym samym nie wykorzystano okazji do zidentyfikowania potencjalnych korzyści w zakresie wydajności i skuteczności funkcjonowania tej inicjatywy.

Kontrola koordynowana stanowi dowód na to, że złożone zagadnienia z udziałem wielu podmiotów na szczeblu krajowym i unijnym mogą zostać przeanalizowane w bardziej kompleksowy i wydajny sposób w drodze współpracy międzynarodowej. Trzy NOK udostępnią niniejsze sprawozdanie podsumowujące na swoich stronach internetowych i przekażą je zainteresowanym podmiotom krajowym i międzynarodowym.



Annex I

European Court of Auditors' report on Joint Assistance to Support Projects in European Regions (JASPERS) - time for better targeting



Upgrade Ten-T road Network, Malta

Source: Office of the Deputy Prime Minister of Malta

Key findings

There were shortcomings in the definition of JASPERS's main objectives and roles and responsibilities. As a result, JASPERS did not target its assistance sufficiently. While JASPERS was conceived as an initiative for the 2007-2013 programme period, it became a longer-term initiative, as it was extended to the 2014-2020 programme period. It has no clear measurable objectives to signal that its purpose has been achieved. At the start of the 2014-2020 programme period, JASPERS also began to support phased projects and further encouraged Member States to increase their use of its free-of-charge assistance during the project implementation stage. Neither of these was a priority.



There were significant weaknesses in the setting-up of the new Independent Quality Review (IQR) function for the 2014-2020 programme period. The functional independence of JASPERS's IQR service was detracted because the same person was responsible for signing off the work of both IQR and advisory divisions. Moreover, by October 2017, no procedures defining the IQR processes in JASPERS had been adopted. We noted a high risk of a lack of impartiality in relation to JASPERS's advisory function. Furthermore, although IQRs were a crucial part of the Commission's approval process for major projects, the Commission had no direct input into how IQRs were conducted in practice, opening itself to the risk that they would not be delivered as intended.

JASPERS contributed to quicker project approval and had an impact on the quality of projects. Moreover, JASPERS had a positive impact on the quality of the underlying project documentation. We also found that assistance provided by JASPERS was relatively comprehensive. In the 2007-2013 programme period, the Commission overall needed less time to approve major projects if they had been assisted by JASPERS. However, we observed that JASPERS could generally not impact on the absorption of EU funds. For the 2014-2020 programme period, we noted that the overall time needed to approve major projects could be significantly reduced. Lastly, we observed that major projects assisted by JASPERS had been less frequently affected by legality and regularity errors during our 2014 and 2015 compliance audit exercises.

JASPERS's impact on administrative capacity did not yet result in higher degrees of independence from JASPERS's assistance. In general, national authorities and project beneficiaries both stated that JASPERS had a positive impact on their administrative capacity, although some of them stated that they remained strongly reliant on JASPERS assistance. We found no evidence to confirm whether this improvement in administrative capacity had actually materialised. We noted that, over time, JASPERS had increased its focus on building Member States' administrative capacity.

This, in combination with significant shortcomings in the monitoring of JASPERS activities, puts at risk the successful operation of the initiative, particularly in terms of its efficiency and effectiveness. The EIB was unwilling to provide information on JASPERS's real costs, and the Commission was only partially able to demonstrate the plausibility of the standard costs of JASPERS used up to 2014 for staff members provided by the EIB.



Rehabilitation of the railway line Brasov – Simeria, component part of the IVth Corridor for the train speed of maximum of 160 Km/h, section Coslariu – Sighisoara, Romania
Source: National Railway Company „CFR” SA”



Recommendations

The Commission should:

- (a) take more control over the strategic planning of JASPERS, including all types of JASPERS activities, keeping in mind that JASPERS was originally conceived as a temporary initiative, and therefore allowing it to be phased out if its main objectives have been met;
- (b) take immediate actions to mitigate the high risk of a lack of impartiality when JASPERS carries out IQRs to appraise projects which have received JASPERS advisory support;
- (c) obtain full access to the relevant documentation to verify the quality of JASPERS's IQR procedures;
- (d) target JASPERS assistance according to the project's stage of development and maintain its focus on providing advisory services to major projects;
- (e) integrate JASPERS activities into its own technical assistance strategy, with the aim of improving coordination with JASPERS on carrying out ongoing (as opposed to ad hoc) activities for developing Member States' administrative capacity; adjust the role, nature and intensity of JASPERS's capacity-building activities in Member States over time, to provide incentives for them to reach a sufficient and sustainable level of administrative capacity;
- (f) introduce a comprehensive system for monitoring the extent to which JASPERS's long- and short-term objectives have been met; ensure that future evaluations of JASPERS are sufficiently comprehensive, and draw conclusions on the achievement of its main objectives; take action to optimise JASPERS's efficiency and effectiveness; and ensure that JASPERS's costs are reasonable, and that they reflect the actual costs incurred.



Annex II

Izvešće Državnog ureda za reviziju Republike Hrvatske o obavljenoj reviziji učinkovitosti utjecaja programske inicijative JASPERS na podnesene projektne prijedloge Republike Hrvatske za sufinanciranje iz fondova EU

Glavni cilj revizije bio je ocijeniti učinkovitost utjecaja JASPERS-a na podnesene projektne prijedloge Republike Hrvatske za sufinanciranje iz fondova EU. Subjekti revizije bila su nadležna tijela odgovorna za provedbu Operativnih programa u Republici Hrvatskoj za programsko razdoblje 2007. - 2013. i 2014. - 2020. kao i druga tijela nadležna za provedbu projekata odabranih metodom uzorka (šest projekata)².

Na temelju provedenih postupaka revizije i utvrđenih činjenica, Državni ured za reviziju je primjenom utvrđenih kriterija, a uzimajući u obzir da subjekti revizije ne postupaju u cijelosti u skladu s propisanim ulogama i odgovornostima, ocijenio da su aktivnosti JASPERS-a pozitivno utjecale na pripremu i odobrenje projektnih prijedloga, ali su u pojedinim područjima kod subjekata revizije utvrđene manje slabosti i propusti u provedbi aktivnosti JASPERS-a te da je utjecaj programske inicijative JASPERS na podnesene projektne prijedloge RH za sufinanciranje iz fondova EU **djelomično učinkovit**.

State Audit Office of Croatia's report on Impact of JASPERS programme initiative on the submitted project proposals of the Republic of Croatia for co-financing from EU funds

The main objective of the audit was to assess the efficiency of JASPERS' impact on the project proposals submitted by Croatia for co-financing from EU funds. The auditees were Managing Authorities responsible for implementation of OPs in Croatia for the programming period 2007–2013 and the programming period 2014–2020 as well as other bodies responsible for the implementation of the projects, selected by sampling method (six projects)².

Based on the conducted audit procedures and identified facts, the State Audit Office of Croatia assess, following the established criteria and taking into account that the auditees do not act entirely in accordance with the prescribed roles and responsibilities, that JASPERS activities have a positive impact on the preparation and approval of project proposals, but that in certain audit areas minor weaknesses and gaps in the implementation of JASPERS activities are determined, and that an impact of JASPERS programme initiative on the submitted project proposals of Croatia for co-financing from EU funds is **partially efficient**.

2 Ministry of Science and Education – Horizontal task, Fund for Environmental Protection and Energy Efficiency - **Remediation of landfill Trebež**, Croatian Waters – **Waste waters Osijek**, Croatian Academic and Research Network – **E schools**, University of Rijeka – **Rijeka Campus**, Croatian Roads Ltd. – **Bridge Trogir – Čiovo** and CR Infrastructure Ltd – **Railway line Dugo Selo – Križevci**.



Construction of the bridge - Čiovo island in Trogir with access roads, Croatia

Source: Feasibility study, Croatian Roads Ltd.

Nalazi

Nadležna tijela odgovorna za provođenje aktivnosti JASPERS-a nisu provodila "procjenu potreba" korištenja JASPERS-a, što, između ostalog, znači da nema pisanih procedura za odabir projekata. Također, na temelju prikupljene dokumentacije utvrđeno je da podaci u akcijskim planovima nisu redovito ažurirani, status i napredak provedbe zadataka su netočni, uključuju zadatke koji su završeni ili otkazani te pojedini projekti na kojima je radio JASPERS nisu evidentirani u akcijskim planovima.

Key findings

Competent bodies responsible for JASPERS activities didn't conduct "needs assessment" for using JASPERS meaning there are no written procedures for the selection of projects for using JASPERS technical assistance. Also, on the basis of collected documents, it was identified that data in the Action Plans are not regularly updated, status and progress of the implementation of assignments are incorrect or include assignments that are completed or cancelled and also some of the projects that JASPERS work on are not recorded in the Action Plans.



Nadležna tijela ne analiziraju područja i teme koje se mogu samostalno pripremiti i ne provode kontinuirano stručne programe za svoje zaposlenike kako bi prenijeli znanja i iskustva stečena kroz rad s JASPERS-om. Također, nisu razvili sustavni pristup praćenja utjecaja aktivnosti JASPERS-a, što znači da nema pisanog traga ni detaljnih informacija o trajanju JASPERS zadataka kao niti o broju i vrsti preporuka.

Nadalje, utvrđeni su nedostaci u procedurama koji se odnose na načine suradnje s JASPERS-om, što otežava praćenje utjecaja JASPERS-a i negativno utječe na transparentnost provedbe aktivnosti JASPERS-a. Također, utvrđeni su i nedostaci u planiranju horizontalnih aktivnosti zbog čega je velik broj zadataka bio otkazan, utvrđen je neformalni pristup pri odabiru i provođenju horizontalnih aktivnosti, kao i nedostatak službenih Bilješki s preporukama.

Pregledom šest projekata u uzorku i analizom evidencija o ukupnom broju JASPERS-ovih zadataka u Republici Hrvatskoj, utvrđeno je da se potreba za JASPERS-ovom pomoći ne smanjuje. Utvrđeno je da je projektna dokumentacija kod određenih projekata, prije uključivanja JASPERS-a u njihovu pripremu, sadržavala određene nedostatke u pojedinim područjima i temama, jer tijela nisu bila dovoljno dobro pripremljena za rad na pripremi projektne dokumentacije. Nadalje, revizijom je utvrđeno da je utjecaj JASPERS-a bio izraženiji u projektima kod kojih je uključen u ranoj fazi pripreme projekta (koncept i programiranje ili predstudija izvodljivosti) nego kod kojih se uključio u kasnijoj fazi i radio samo na pregledu već pripremljene dokumentacije (studija izvodljivosti i projektna prijava).

Competent bodies do not analyse areas and topics which they can prepare independently and do not continuously carry out specific programs for their employees with a view to transfer knowledge and experience gained through work with JASPERS. Also, they have not developed a systematic approach in monitoring the impact of JASPERS activities meaning there are no records or detailed information on duration of JASPERS assignments nor the number and type of recommendations.

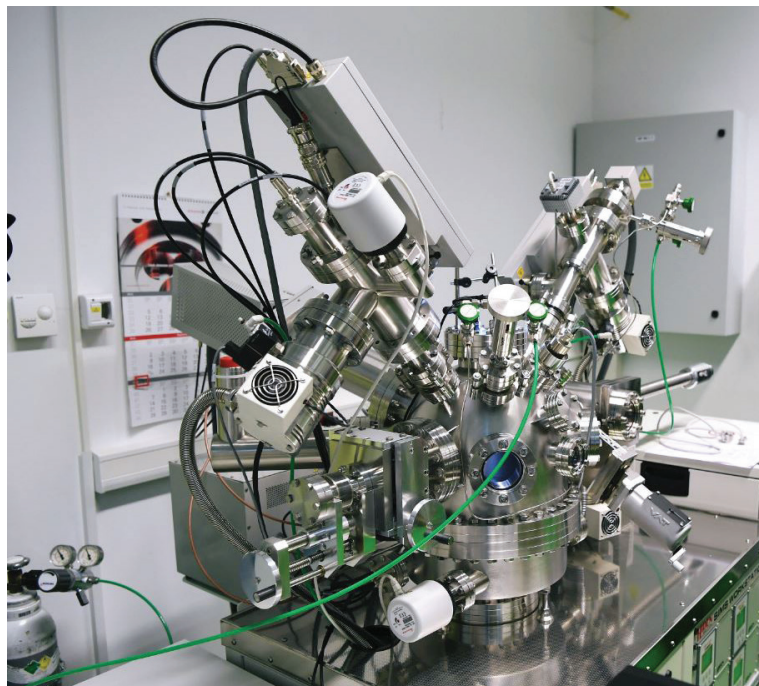
There were shortcomings in following procedures concerning the ways of cooperation with JASPERS which makes it difficult to monitor the impact of JASPERS and negatively affects the transparency of implementation of JASPERS activities. Shortcomings were also identified within the planning of horizontal activities meaning that a large number of assignments was cancelled, there was an informal ad hoc approach identified in choosing and conducting horizontal tasks, as well as the lack of official Guidance Notes.

Through the review of six projects in the sample and analysis of the records of the total number of JASPERS assignments in Croatia, it was identified that the need for JASPERS assistance is not decreasing. It was identified that the project documentation in specific projects, before JASPERS involvement in its preparation, had certain shortcomings related to specific areas and topics because the institutions were not prepared well enough for the work on preparation of the project documentation. Also, it was identified that the impact of JASPERS is more visible in projects where it was involved at an early stage of project preparation (project concept and programming or pre-feasibility study) than when it was involved at a later stage and worked only on review of already prepared documentation (feasibility study and project application).



Iako subjekti revizije još uvijek nisu u potpunosti spremni samostalno pripremati projektnu dokumentaciju bez JASPERS-ove pomoći, utvrđen je pozitivan utjecaj JASPERS-a na prijenos znanja kroz rad na pripremi projekata, provedbi horizontalnih aktivnosti i održavanju prezentacija.

Although auditees are not yet fully prepared to independently prepare project documents without JASPERS help, it was identified a positive impact of JASPERS on the transfer of knowledge through the work on the preparation of projects, the implementation of horizontal tasks and providing presentations.



Development of the research infrastructure on the campus of the University of Rijeka
Source: University of Rijeka



Preporuke

Kako bi se pridonijelo otkljanjanju utvrđenih slabosti i propusta, a time i povećala učinkovitosti utjecaja programske inicijative JASPERS na predložene projektne prijedloge Republike Hrvatske za sufinanciranje iz fondova EU, Državni ured za reviziju je subjektima revizije dao sljedeće preporuke:

- a) Provoditi detaljnu procjenu potreba prije uvrštavanja projekata u Akcijski plan i donijeti pisane procedure kojima bi se odredili prioriteti pri odabiru projekata za tehničku pomoć JASPERS-a, redovito ažurirati akcijske planove, utvrditi stvarni status JASPERS-ovih zadataka odnosno uskladiti podatke sa svim nadležnim tijelima te ažurirane podatke redovito prosljeđivati JASPERS-u na znanje kako bi akcijski planovi bili potpuni i točni;
- b) Jasno utvrditi područja u kojima su stečena potrebna znanja za samostalan rad kako bi se pomoć JASPERS-a usmjerila na teme koje nije moguće samostalno pripremiti te redovito dokumentirati provedbu aktivnosti suradnje s JASPERS-om u svrhu učinkovitog praćenja utjecaja JASPERS-a;
- c) Tijekom provedbe JASPERS zadataka voditi bilješke o održanim sastancima te od JASPERS-a zatražiti izdavanje službenih Bilješki s preporukama ili osigurati drugi pisani trag o ostvarenoj komunikaciji kako bi se mogao pratiti utjecaj JASPERS-ovih preporuka na projekte;
- d) Na sustavan način pratiti učinke aktivnosti JASPERS-a na projektima i na jačanje sposobnosti institucija, detaljnije izvještavati o aktivnostima JASPERS-a, voditi evidenciju o trajanju JASPERS zadataka te broju i vrsti danih preporuka;
- e) Jasno odrediti prioritete među projektima kojima je potrebna pomoć JASPERS-a s ciljem njegovog učinkovitog korištenja odnosno voditi računa o uključivanju JASPERS-a u što ranijoj fazi pripreme projekata. Također, kontinuirano prenositi znanja i iskustva stečena kroz aktivnosti JASPERS-a na što veći broj zaposlenika koji rade na pripremi projekata za sufinanciranje iz fondova EU.

Recommendations

In order to contribute to the elimination of the identified weaknesses and gaps, and thus to increasing the efficiency of impact of JASPERS programme initiative on the submitted project proposals of Croatia for co-financing from EU funds, the SAO gave the following recommendations to auditees:

- a) Conduct a detail needs assessment before including projects in the Action Plan and adopt written procedures to determine priorities in choosing projects for JASPERS technical assistance, regularly update Action Plans, determine the actual status of all JASPERS assignments, harmonize data with all competent bodies and regularly forward such updated data to JASPERS;
- b) Clearly define the areas in which necessary knowledge is acquired for independent work, so that JASPERS help can be directed to topics that cannot be prepared independently and also regularly document the implementation of JASPERS co-operation in order to efficiently monitor the impact of JASPERS;
- c) Keep the official records about the meetings and requesting from JASPERS to issue the official Guidance Notes with recommendations or provide other written evidence on communication, in order to monitor the impact of JASPERS recommendation on projects;
- d) Systematically monitor the impact of JASPERS activities on projects and on strengthening administrative capacities, report in more detail on the activities of JASPERS and keep records of the duration of JASPERS assignments and the number and type of recommendations;
- e) Clearly define the priorities among the projects that need JASPERS assistance, with an aim to use JASPERS in an efficient way and to consider the involvement of JASPERS in an early stage of project development. Also, continuously transfer experiences and knowledge gained through JASPERS activities to larger number of employees working on the preparation of projects for co-financing from EU funds.



U svojim očitovanjima, svi subjekti revizije su u potpunosti prihvatili nalaze i preporuke Državnog ureda za reviziju, u kojima su naveli koje će mjere biti poduzete u cilju otklanjanja utvrđenih slabosti i propusta. Temeljem očitovanja subjekata o učinjenom po revizijskim preporukama koje se dostavlja u zakonskom roku od 60 dana, subjekti revizije su potvrdili da su neke revizijske preporuke već provedene (npr. Nacrt procjene potreba koji identificira potrebe, kriterije i prioritete za uključivanje u akcijske planove već je pripremljen, akcijski planovi su ispravljani i ažurirani, podaci i interni dokumenti su međusobno usklađeni itd.), dok su za one preporuke koje još nisu provedene odredili rokove i odgovornosti za njihovu provedbu.

Based on the contradictory procedure all auditees have fully accepted the findings and recommendations given by the State Audit Office, they stated which measures will be taken with the aim to eliminate the identified weaknesses and gaps. On the basis of a statement made by the auditees within the legal deadline of 60 days, auditees have confirmed that some audit recommendations have already been implemented (for example the Draft of need assessments which identifies needs, criteria and priorities for inclusion in the Action Plans has already been prepared, Action Plans were corrected and updated, data and internal documents were mutually harmonized, etc.), while for those recommendations that haven't been implemented, they stated deadlines and responsibilities for their implementation.



Annex III

Informacja Najwyższej Izby Kontroli o wynikach kontroli funkcjonowania inicjatywy JASPERS w Polsce

Supreme Audit Office of Poland's report on the functioning of the JASPERS initiative in Poland

Wprowadzenie

Kontrolę przeprowadzono w Ministerstwie Rozwoju, Generalnej Dyrekcji Dróg Krajowych i Autostrad w Warszawie, Urzędzie Miasta Stołecznego Warszawy, Urzędzie Marszałkowskim Województwa Mazowieckiego, Urzędzie Miasta Poznania, Urzędzie Marszałkowskim Województwa Wielkopolskiego oraz Urzędzie Miasta Krakowa. Bezpośrednie badania kontrolne zostały uzupełnione poprzez zasięgnięcie informacji w trybie art. 29 ust. 1 pkt 2 lit. f ustawy o NIK u wszystkich 16 marszałków województw i u beneficjentów wsparcia JASPERS.

Introduction

The audit was conducted at the Ministry of Development, the General Directorate for National Roads and Motorways in Warszawa, the Government of the City of Warszawa, the Marshal's Office of the Mazowieckie Voivodeship, the Government of the City of Poznań, the Marshal's Office of the Wielkopolskie Voivodeship and the Government of the City of Kraków. Direct audit procedures were supplemented with information sought under Article 29(1)(2)(f) of the NIK Act from all 16 Marshals' Voivodeship Offices and from beneficiaries of JASPERS assistance.



Centrum Kongresowe (Grunwaldzkie)

Source: Krakowskie Biuro Festiwalowe W.Wandzel, wandzelphoto.com



Ważniejsze wyniki kontroli

Wsparcie doradcze ekspertów JASPERS przyczyniło się do poprawy jakości wniosków o dofinansowanie poszczególnych projektów. Te, które otrzymały wsparcie doradcze JASPERS, miały mniejszą liczbę uwag Komisji Europejskiej oraz były rozpatrywane w krótszym czasie w porównaniu do projektów, w ramach których przygotowywano wnioski bez takiego wsparcia. W odniesieniu do części badanych projektów wsparcie przyczyniło się także do powstania wartości dodanej.

Średni czas rozpatrywania przez KE wniosków złożonych w zakresie dużych projektów (okres programowania 2007-2013 i 2014-2020) wynosił 314 dni dla projektów objętych wsparciem przez JASPERS oraz 473 dni dla pozostałych. W konsekwencji wsparcie doradcze ze strony inicjatywy JASPERS wpłynęło na skrócenie czasu procedowania nad wnioskiem przeciętnie o jedną trzecią. Najkrótszy okres rozpatrywania wniosku wyniósł 65 dni i dotyczył projektu objętego wsparciem JASPERS, a najdłuższy 1 837 dni i odnosił się do projektu bez tego wsparcia.

W ocenie kontrolowanych beneficjentów wartość dodana w zakresie realizacji projektów objętych wsparciem doradczym JASPERS polegała na: skróceniu czasu zatwierdzania projektu przez Komisję Europejską, zapewnieniu akceptacji wniosku przez Komisję, wzmocnieniu uzasadnienia przydatności projektu dla rozwoju regionu, zwróceniu uwagi na konieczność tworzenia rezerwy budżetowej umożliwiającej realizację zadań nieprzewidzianych na etapie planowania. Na podstawie odpowiedzi otrzymanych od beneficjentów wspieranych przez JASPERS, niepodlegających bezpośrednim badaniom kontrolnym, stwierdzono, że w odniesieniu do 30 projektów (38% z 78 projektów przez nich zrealizowanych) wsparcie ekspertów JASPERS przyczyniło się do powstania wartości dodanej w realizacji projektu.

Key findings

The advisory assistance of JASPERS experts contributed to the improved quality of grant applications of particular projects. Those applications that obtained JASPERS advisory assistance received a smaller number of observations by the European Commission and a shorter processing time compared to the projects in the case of which applications were prepared without such assistance. In some projects, the assistance also contributed to the creation of added value.

The average processing time for applications submitted to the European Commission for major projects (the implementation period 2007-2013 and 2014-2020) was 314 days for the projects receiving JASPERS assistance and 473 days for the others. As a result, JASPERS advisory assistance resulted in shortening the processing time for the proceeding on the proposal, cutting it by one third on average. The shortest period of application examination was 65 days for the project using JASPERS assistance and the longest 1 837 days for the non-assisted project.

According to the audited beneficiaries, value added in terms of the implementation of the projects receiving JASPERS advisory assistance consisted in the following: shortening the project approval decision time by the European Commission, ensuring acceptance of the proposal by the European Commission, strengthening the justification of the suitability of the project for the development of the region and drawing attention to the need to create a budget reserve to enable the implementation of tasks unforeseen at the planning stage. Based on the responses received from those beneficiaries of JASPERS assistance not subject to the direct audit, it was found that for 30 projects (38 % of 78 projects implemented by them) JASPERS expert assistance contributed to the value added of the project.



Ministerstwo Rozwoju wypracowało ogólne zasady współpracy z JASPERS, które stosowane były do przygotowywania propozycji do planów pracy JASPERS. Wsparcie doradcze otrzymywały projekty oraz zadania horyzontalne umieszczone w planach pracy, po przeprowadzeniu konsultacji pomiędzy przedstawicielami Ministerstwa Rozwoju i JASPERS. Najwyższa Izba Kontroli wskazała na nieprawidłowość polegającą na sporządzaniu kluczowych dokumentów wyłącznie w języku angielskim.

Funkcjonowanie JASPERS opierało się na corocznych planach pracy, zawierających m.in. listę projektów oraz zadań horyzontalnych objętych doradztwem w danym roku. Od 2014 roku plan pracy przyjął formę tzw. planu kroczącego. Dołączono do niego niezakończone na dzień 31 grudnia 2013 r. projekty i zadania horyzontalne, a jego treść była uzupełniana na bieżąco poprzez dodawanie kolejnych projektów i zadań horyzontalnych po uprzednich ustaleniach w tym zakresie dokonanych przez JASPERS i Ministerstwa Rozwoju. Plan sporządzono w języku angielskim.

Lista projektów i zadań horyzontalnych w planie pracy JASPERS powstawała na podstawie propozycji zgromadzonych ze strony Instytucji Zarządzających lub jednostki koordynującej regionalne programy operacyjne. W przypadku wyrażenia obiekcji przez JASPERS w zakresie udzielenia wsparcia danemu projektowi jednostka koordynująca przekazywała te informacje do właściwych Instytucji Zarządzających lub do jednostki koordynującej regionalne programy operacyjne. Przykładowo w planie pracy na 2009 r. nie uwzględniono ostatecznie trzech zgłoszonych projektów i zadań horyzontalnych, a w planie pracy na 2010 r. nie ujęto siedmiu projektów i zadań horyzontalnych. JASPERS wskazał jako przyczyny odrzucenia poszczególnych projektów i zadań horyzontalnych m.in.: brak wystarczających własnych zasobów kadrowych lub fakt, iż zaproponowane przedsięwzięcie nie spełniało kryterium dużego projektu.

The Ministry of Development prepared general principles for cooperation with JASPERS which were used for preparing JASPERS action plans. These principles were informational material for institutions involved in the implementation of the EU funds in Poland. The advisory assistance of JASPERS experts was given to projects and horizontal tasks included in the action plans, following consultations between the representatives of the Ministry of Development and JASPERS. NIK reported an irregularity: key documents were prepared in English only.

The functioning of JASPERS was based on annual Action Plans, including a list of projects and horizontal tasks receiving assistance in a given year. Since 2014, the Action Plan has taken the form of a so-called rolling plan. Projects and horizontal tasks that were unfinished as of 31 December 2013 were added to it, and its content was supplemented on a regular basis by the addition of new projects and horizontal tasks after prior arrangements made by JASPERS and the Ministry of Development. The plan was drawn up in English.

The list of projects and horizontal tasks in the JASPERS Action Plan was created based on proposals collected from the Managing Authority or from the coordinator of regional operational programmes. In the event of any objection expressed by JASPERS with regard to assistance for a particular project, the coordinator of regional operational programmes conveyed this information to the competent Implementing Authorities or coordinator of regional operational programmes. For example, the 2009 Action Plan did not finally include three of the submitted projects and horizontal tasks and the 2010 Action Plan omitted seven projects and horizontal tasks. To justify the rejection of individual projects and horizontal tasks, JASPERS indicated issues such as a lack of sufficient own human resources or the fact that the proposed project did not meet the criteria for a major project.



Zakres wsparcia doradczego udzielanego w ramach inicjatywy JASPERS był zróżnicowany i wynikał ze specyfiki danego przedsięwzięcia oraz oczekiwań ze strony beneficjenta. Zasadniczo doradztwo koncentrowało się na weryfikacji dokumentacji projektowej, w tym głównie wniosku o dofinansowanie, studium wykonalności, dokumentacji środowiskowej oraz analizy kosztów i korzyści. Współpraca beneficjentów z JASPERS w zakresie prac nad projektami i zadaniami horyzontalnymi przebiegała prawidłowo i skutecznie. Oczekiwania beneficjentów w zakresie przedmiotu wsparcia ze strony JASPERS pokrywały się z udzieloną w rzeczywistości pomocą, a czas trwania współpracy oraz jej jakość były pozytywnie przez nich ocenione. Potencjalne bariery w postaci komunikacji z ekspertami w języku obcym zostały zniwelowane poprzez zapewnienie tłumacza. Uzyskana pomoc, z wyjątkiem jednego projektu, przyczyniła się do poprawy jakości wniosków aplikacyjnych oraz dokumentacji projektów.

Przykładem efektywnej współpracy władz polskich z JASPERS był projekt „Zakup taboru kolejowego dla regionalnych pasażerskich przewozów kolejowych”, zrealizowany przez Samorząd Województwa Wielkopolskiego. Projekt zakładał zakup 22 wieloczołowych elektrycznych zespołów trakcyjnych w celu obsługi regionalnego kolejowego ruchu pasażerskiego na 3 trasach kolejowych na terenie województwa wielkopolskiego. Okres współpracy beneficjenta z ekspertami JASPERS był stosunkowo krótki i wynosił 6 miesięcy. Wsparcie JASPERS przyczyniło się do skrócenia czasu rozpatrywania wniosku o dofinansowanie. Komisja Europejska nie wniosła bowiem już żadnych uwag, a JASPERS odniósł się do wszystkich poruszanych przez nią kwestii. Czas od przedłożenia Komisji Europejskiej noty końcowej przez JASPERS do daty wydania decyzji wyniósł zaledwie 84 dni. Udzielone przez JASPERS wsparcie doradcze pozwoliło na opracowanie m.in. modelowych postanowień umowy o świadczenie usług publicznych, której założenia, zwłaszcza w zakresie dozwolonej pomocy publicznej i mechanizmów kontroli, były wykorzystane w innych projektach z zakresu transportu publicznego.

The scope of advisory assistance provided as part of the JASPERS initiative varied and was determined by the specifics of the project and the expectations of the beneficiary. Advisory assistance basically focused on the verification of the project documentation, including primarily the grant applications, feasibility study, environmental documentation and an analysis of costs and benefits. JASPERS cooperation with beneficiaries of the eight audited projects proceeded in an appropriate manner and in accordance with their expectations. Beneficiaries' expectations of JASPERS assistance were compliant with the actual assistance received, whereas the cooperation period and the quality thereof was regarded positively. Any potential barriers that might have impeded communication with experts in a foreign language were remedied by providing translations. Except for one project, the resulting assistance helped to improve the quality of applications and project documentation.

An example of effective cooperation between the Polish authorities and JASPERS was the project, 'The purchase of rolling stock for regional passenger rail transport', implemented by the Government of Wielkopolskie Voivodeship. The project involved the purchase of 22 multi-segment electric multiple units to support regional rail passenger traffic on three rail routes in the Wielkopolska Voivodeship. The period of cooperation between the beneficiary and JASPERS experts was relatively short at 6 months. JASPERS assistance helped to shorten the processing time of the grant application. The European Commission did not include any more comments and JASPERS addressed all the issues raised by the Commission. The time from submission of the JASPERS Completion Note to the European Commission to the date of the decision was only 84 days. JASPERS advisory assistance made it possible to develop, among other things, model contract provisions for the provision of public services, for which the assumptions, particularly in terms of permissible public aid and control mechanisms, were used in other projects in the field of public transport.



Na podstawie odpowiedzi otrzymanych od beneficjentów wsparcia JASPERS, niepodlegających bezpośrednim badaniom kontrolnym stwierdzono, że najczęściej otrzymali oni pomoc w obszarach: analiza kosztów i korzyści (95%), weryfikacja ogólnych propozycji i studium wykonalności (88%), analiza ryzyka/wrażliwości (79%), kwestie środowiskowe (78%), przegląd/przygotowanie wniosku (75%). Średni czas trwania współpracy JASPERS z beneficjentami wyniósł 22 miesiące.

Badania kontrolne nie dostarczyły bezpośrednich dowodów potwierdzających wzrost zdolności administracyjnej polskich podmiotów współpracujących z JASPERS. Pozytywna ocena w tym zakresie wynikała z opinii wyrażanej przez zainteresowanych, którzy podkreślali, że kontakty z ekspertami zaowocowały lepszym jakościowo przygotowaniem innych projektów. Doświadczenia ze współpracy z ekspertami JASPERS przyniosły, poza nabyciem wiedzy potrzebnej do przygotowywania lepszych jakościowo projektów, także efekty w postaci tworzenia dokumentów o charakterze ramowym. Jako przykład należy wskazać Instytucję Zarządzającą Programem Operacyjnym Infrastruktura i Środowisko, która w oparciu o wytyczne sektorowe, współtworzone w perspektywie 2007-2013 przez ekspertów JASPERS we współpracy z Ministerstwem Środowiska i Narodowym Funduszem Ochrony Środowiska i Gospodarki Wodnej dla sektora środowisko, opracowała na lata 2014-2020 wzorce rozwiązań w analizie kosztów i korzyści dla projektów inwestycyjnych ubiegających się o dofinansowanie w sektorze środowisko (m.in. stosowanie zasady „zanieczyszczający płaci” oraz wskaźniki efektywności finansowej).

W ocenie NIK zwiększenie zdolności administracyjnej kontrolowanych instytucji w związku z doradztwem JASPERS będzie można ocenić dopiero w odniesieniu do przyszłych, samodzielnie przygotowywanych projektów, lecz zarówno dotychczasowa współpraca jak i nabyte doświadczenia należy ocenić pozytywnie w kontekście lepszego przygotowania projektów, a tym samym zwiększenia szansy na lepsze wykorzystanie środków unijnych.

Based on the responses received from the beneficiaries of assistance from JASPERS, which were not subject to immediate inspection measures, it was found that they received assistance in the following areas: cost-benefit analysis (95 %), verification of general proposals and feasibility study (88 %), risk analysis/sensitivity (79 %), environmental issues (78 %), review/preparation of the application (75 %). The average cooperation between JASPERS and beneficiaries lasted 22 months.

The audit did not provide any direct proof confirming the improved administrative capacity of Polish entities working with JASPERS. The positive evaluation in the field was a result of an opinion expressed by interested parties that emphasised that contacts with experts from JASPERS yielded additional quality for developing other projects. Besides acquiring the knowledge needed to prepare better quality projects, the experience gained in course of the cooperation with experts from JASPERS yielded additional effects in terms of creating framework documents. An example here can be the Managing Authority of the Operational Programme Infrastructure and Environment, which, based on the sectoral guidelines for the environmental sector that were co-written by JASPERS experts for the 2007-2013 framework, in cooperation with the Ministry of Environment and the National Fund for Environmental Protection and Water Management, developed for the years 2014-2020 model solutions for the cost-benefit analysis of investment projects applying for funding in the environment sector (including the application of the 'polluter pays' principle and financial performance indicators).

The NIK believes that although improved administrative capacity of the audited institutions related to JASPERS advisory assistance may be evaluated only in relation to future independently developed projects, the prior cooperation and acquired experience must be perceived positively in terms of preparing projects and, as such, increasing a chance for effective use of European funds.



W całym okresie obecności inicjatywy JASPERS w Polsce, władze polskie nie przeprowadzały kompleksowych badań o charakterze ewaluacyjnym, poświęconych inicjatywie JASPERS, których wyniki mogłyby posłużyć ewentualnemu usprawnieniu procesu doradczego. W ocenie Najwyższej Izby Kontroli punkt wyjścia dla przeprowadzenia tego rodzaju badań powinna stanowić kompletna i aktualna baza projektów oraz zadań horyzontalnych wspieranych przez JASPERS.

Wnioski i rekomendacje

W związku z ustaleniami kontroli, Najwyższa Izba Kontroli wniosła do Ministra Rozwoju o rozważenie potrzeby zbudowania w Polsce kompletnej bazy projektów i zadań horyzontalnych wspieranych przez JASPERS oraz dokonywanie stałych badań ewaluacyjnych, a także przeprowadzenie oceny dotychczasowego wkładu JASPERS w proces wykorzystania funduszy europejskich w Polsce.

Ponadto uwzględniając wyniki kontroli, Najwyższa Izba Kontroli rekomendowała beneficjentom wsparcia doradczego JASPERS wnikliwe analizowanie doświadczeń ze współpracy z ekspertami JASPERS w poszczególnych projektach i zadaniach.

In the whole period when JASPERS was present in Poland, Polish authorities conducted no complex evaluative research for the JASPERS initiative, whereby results could be used for determining possible improvements to the advisory process. The NIK believes that the starting point for conducting this type of research should be a complete, reliable and up-to-date database of projects and horizontal tasks receiving JASPERS assistance.

Recommendations

In connection with the audit findings, the NIK requests the Minister of Development to consider the need to create a complete database of projects and horizontal tasks aided by JASPERS in Poland, and to carry out ongoing evaluative studies, as well as an assessment of the current contribution of JASPERS into the use of European funds in Poland.

Furthermore, given the results of the audit, the NIK recommends that beneficiaries of JASPERS advisory support conduct an in-depth analysis of the experience gained from cooperation with JASPERS experts in various projects and tasks.



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Source: Wyniki kontroli NIK.



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Koordinirana revizija koju su proveli Državni ured za reviziju Republike Hrvatske, Vrhovni ured za reviziju Republike Poljske i Europski revizorski sud pokazala je da međunarodna suradnja omogućuje sveobuhvatnije i učinkovitije ispitivanje složenih pitanja koja uključuju niz aktera na razini EU a i nacionalnim razinama. Utvrđeno je da je JASPERS bio dobra inicijativa za pružanje potpore novim državama članicama pri razvoju i odobravanju projektnih prijedloga. Bolje definiranje ciljeva, ključnih etapa i kriterija omogućilo bi JASPERS u da se usredotoči na one aktivnosti kojima se ostvaruje najveća dodana vrijednost.

The coordinated audit between the State Audit Office of Croatia, the Supreme Audit Office of Poland and the European Court of Auditors showed that complex issues with several players at EU and national level can be examined more comprehensively and efficiently by international cooperation. It found that JASPERS was a good initiative to support new Member States in the development and approval of project proposals. Better definition of objectives, milestones and criteria would allow JASPERS to focus on those activities which add the most value.

Kontrola koordinovana provedena kroz Państwowy Urząd Kontroli Republiki Chorwacji, Najwyższą Izbę Kontroli Rzeczypospolitej Polskiej oraz Europejski Trybunał Obrachunkowy stanowi dowód na to, że złożone zagadnienia z udziałem wielu podmiotów na szczeblu krajowym i unijnym mogą zostać przeanalizowane w bardziej kompleksowy i wydajny sposób w drodze współpracy międzynarodowej. Z ustaleń poczynionych w trakcie kontroli wynika, że inicjatywa JASPERS stanowiła dobry sposób na wspieranie nowych państw członkowskich na etapie sporządzania i zatwierdzania wniosków projektowych. Bardziej precyzyjne określenie celów ogólnych i pośrednich oraz kryteriów umożliwiłoby skoncentrowanie inicjatywy na tych działaniach, które wnoszą największą wartość dodaną.