

# Introduction

The Commission is committed to presenting accurate, reliable and understandable performance information relating to EU spending programmes. This annex to the Annual Management and Performance Report contains the programme performance statements, which are also working document 1 of the 2024 draft budget. This overview presents:

- information on the financing of initiatives relating to climate, biodiversity, gender equality, and sustainable development goals (SDGs) objectives, as provided for in point 16(d–g) of the interinstitutional agreement. Information on the contribution of the EU budget to the European Commission's priority of promoting the digital transition is also provided.
- all of the EU spending programmes for the 2021–2027 period in a concise and uniform format. In addition, it presents the implementation and the performance of those programmes for the 2014–2020 period for which relevant payments were still being implemented in 2022.

For each programme, the overview contains a file with the following information.

- Concrete examples of achievements of both the 2021–2027 and 2014–2020 programmes.
- For each 2021–2027 programme:
  - the 2021–2027 budget;
  - the rationale and design of the programme;
  - the budget implementation;
  - the contribution to horizontal priorities (green budgeting, gender and digital);
  - an assessment of the performance of the programme based on currently available information.
- For each 2014–2020 predecessor programme (if applicable):
  - the budget implementation;
  - an assessment of the performance of the programme based on currently available information.
- Contribution to SDGs.

The 'Performance assessment' section presents a summary of the overall progress towards achieving the programme objectives. In addition, the 'Key performance indicators' section includes an assessment of whether the indicators are on track to reach their targets.

It should be kept in mind that, by the end of 2022 many 2021–2027 programmes are just starting to be implemented, in those cases implementation data is still limited. Moreover, given the multiannual life cycle of EU spending programmes, information on actual results may only become available a number of years after the start of programme implementation. This applies, in particular, to the European Structural and Investment Funds and other long-term investment programmes. On the other hand, the implementation of certain programmes from the 2014–2020 programming period is ongoing, and will continue for a number of years, as provided for in their legal bases. In reporting exercise we also report on the results of such ongoing 2014–2020 programmes.