

## Summary

The aim of this exercise was to carry out an interim independent evaluation of the implementation of the OP TA at 31 December 2020 on the basis of a set of questions. The first phase of the interim evaluation focused on the collection and processing of basic data and information on the Operational Programme Technical Assistance (hereinafter as „OP TA“) as well as on the Managing Authority of the OP TA (hereinafter as „MA“). The purpose of data collection was to build a sufficient database in order to obtain a comprehensive view on the management and implementation of the OP TA. The data collected and processed were in particular those on contracting and absorption of funds within individual priority axes and specific objectives, reached values of measurable result and output indicators, as well as MA management documents, including calls for proposals for technical assistance projects.

On the basis of performed analyses, findings and conclusions were drawn in response to the main evaluation questions. The questions focused on the key areas of the OP TA implementation, namely contracting, absorption of funds, and reaching set values of measurable indicators. Owing to the exceptional situation caused by the pandemic of COVID-19, 2020 was a non-standard year, therefore in the relevant areas, the evaluation also focused on the impact of this extraordinary situation on the implementation of the OP TA and MA activities. For the purpose of a potential simplification of implementation and removal of administrative burden on the side of beneficiaries, a special questionnaire was drawn and analysed, focusing on problematic areas of the OP TA projects implementation from the point of view of individual eligible beneficiaries.

The implementation of the OP TA in 2020 was influenced by measures adopted in response to the pandemic of COVID-19, and by the transfer of the MA from the Government Office of the Slovak Republic to the MIRRI SR. In the framework of the evaluation, however, it became clear that both the exceptional situation and the delimitation of the MA had, paradoxically, a positive impact on meeting the deadlines of the main implementation processes. Despite existing restrictions and institutional changes, the MA was able to approve and sign grant agreements for 47 new projects. In 2020, the volume of contracted projects increased by EUR 39,582,063.53. At the end of 2020, the total amount of contracted financial resources for the OP TA achieved EUR 198,635,511.28 (all resources). Formally, the contracting rate reached 106.14% of the total OP TA allocation for the 2014-2020 programming period. In the context of the implementation of other operational programs, we can express satisfaction with the contracting level in the OP TA. On the other hand, the implementation of most of the currently contracted projects will end before the end of the programming period (in 2021 and 2022). This means that, unlike most operational programmes, there is a high risk of lack of financial resources to finance activities under the OP TA until 2023.

The risk arises from a significant progress in the financial implementation of the programme and the quantification of the future financial needs of the programme beneficiaries. In 2020, we recorded a drawdown of EUR 35,896,779.32 for all sources, which represents an increase in the drawdown rate by 22.3% compared with the previous year. At the end of 2020, payment claims in the amount of € 131,999,287.62 were processed and paid, which accounts for 70.53% of the total allocation for the programming period. We have identified significant disparities in absorption among various priority axes and specific objectives. The absorption rate for Priority Axis 1 Management, control and audit of the ESI Funds exceeded 80% of the allocation, while the absorption rate for Priority Axis 2 System and Technical Support was approximately 35%. The highest claims for financial resources come from the Specific Objective 1 (hereinafter as „SO1“), under which wage costs for the ESIF administrative capacities are reimbursed. The volume of resources drawn so far to ensure the human resources of entities involved in the ESIF management, control and audit reached the level of 60% of the total drawdown of the programme. The measures adopted by the MA were aimed at reallocating free financial resources for the SO 1 and increasing the allocation for the reimbursement of wage costs of the ESIF administrative capacities. However, the requirements of beneficiaries for 2021-2023 exceed significantly the allocation for the programme. This means that even if all available funds were transferred, it will not be possible to ensure the financing of human resources for entities involved in the ESIF management, control and audit in Slovakia, which we consider to be a risk factor not only for the implementation of the OP TA.

High contracting rate and especially high absorption of available resources ensured that the OP TA financial implementation is not threatened by underspending of allocations in line with the n+3 rule. The programme was able to absorb its total allocation for 2017 (by the end of 2020) and also for 2018 (by the end of 2021). We have not identified any risk in relation to the absorption of allocations. The programme has an opposite problem, and the critical question at this point remains the reimbursement of the costs on the side of beneficiaries, which are needed for their functioning and for the ongoing implementation.

The continuity of the programme implementation has been reflected in the progress in objectives expressed through measurable indicators. Physical progress is being monitored through a set of measurable output and result indicators. Result indicators help to monitor progress in achieving specific objectives, while output indicators serve to monitor progress in the implementation of key activities. Based on available data, we may conclude that in 2020, the target values were reached or exceeded in 6 out of the total number of 7 result indicators:

- the fluctuation rate reached the level of 10.72% of the average registered number of employees (target value: 11.2%);
- the level of awareness of the possibilities to get support from the ESIF increased significantly and reached the value of 84% (target value: 80%);

- the level of assurance of the management and control system effectiveness of the Central coordination body has improved to the value 1 (target value: 2);
- the compliance rate of the Certifying body with the deadlines resulting from the System of financial management in approving summary payments claims was 100% (target value: 96%);
- the verification rate of declared expenditures in 2020 was 18.01% (target value: 15%);
- the availability rate of information systems reached 99.99% (target value: 99%).

The only result indicator, which did not exceed the target value for 2023, was “the satisfaction level of the users of information systems”. In 2020, 90.86% users expressed their satisfaction with the information systems supported from the OP TA. In case of maintaining the level of implementation or the quality of the processes performed, the current state of result indicators can ensure that the set target values will be exceeded. The risk factor for maintaining a high level of monitored result indicators is in the lack of financial resources needed to ensure the performance of relevant activities until 2023.

Positive development in the implementation is also reflected in output indicators. Out of the total of 13 output indicators, 9 indicators exceeded target values in 2020; 3 indicators reached the target value, and in the case of 1 indicator the target value for 2023 has not yet been reached. We consider this situation to be highly satisfactory from the point of view of monitored indicators. However, during the evaluation exercise, weaknesses have been identified in the system of output monitoring. The quality of monitoring is negatively affected by an ambiguous definition, or incorrect calculation of some indicators (for instance, the highest value reached, or the average of the values achieved for the whole programming period). Further, it was not possible to verify the accuracy of the data for some output indicators, as their values in the annual reports on the implementation of the OP TA have not been generated from ITMS2014 +, but rather entered manually. The data on the values achieved in measurable indicators for the purpose of annual reports have been provided outside project monitoring reports, mainly via emails. Based on the outputs of the supported activities, there should be no risk of not achieving the set targets and objectives in the 2014-2020 programming period. At the same time, it must be stated that the significant financial and physical progress in the implementation of the OP TA, which primarily serves to support entities involved in the management, control and audit of the ESIF funds, has not been distinctly reflected in the overall level of implementation of the EU Cohesion Policy.