Structural funds, implementation of the budget. special reports 6/1999, 7/1999, 3/2000, 7/2000, Court of Auditors

2000/2129(COS) - 13/12/1999 - Non-legislative basic document

PURPOSE : to present the Court of Auditor's special report 6/1999 concerning the principle of additionality in the Structural Funds. CONTENT : this special report from the Court of Auditors concerns the principle of additionality, which is one of the four main principles governing the Structural Funds, which aims to avoid loans being substituted for national structural expenditure. The first finding that the Court makes in the framework of its analysis is that the concept of additionality itself is ill- defined and allows for differing interpretations by the Member States. The Court's inspections are based on all of the structural funds' Objectives through the examination of Commission documents, of questionnaires addressed to the 15 Member States and on the spot checks in Spain, Germany, France, Italy and the United Kingdom. The main findings of the inspections are as follows: 1) the procedures for verifying the additionality principle are inadequate, difficult to use and not always observed; 2) the division of responsibilities at the Commission for monitoring and checking has not been laid down, no coordination between the Directorates-Generales (DGs). These failings have hampered the work on the verification of additionality; 3) the Commission checks on observing the principle of additionality 1989-1993 and 1994-1999 are uncertain; 4) it lacks budgetary and statistical data; 5) the work carried out in order to justify and verify the respect of additionality have little practical use. As a consequence, the Court recommends that, for the new programming period (2000-2006), the procedures verifying additionality should be simplier and more operational, better integrated into the programming framework and that the monitoring and the evaluation of budgetary data be improved.