

Common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund; general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund

2011/0276(COD) - 18/07/2013 - Court of Auditors: opinion, report

OPINION° 2/2013 OF THE COURT OF AUDITORS on the amended proposal for a Regulation of the European Parliament and of the Council laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund covered by the Common Strategic Framework and laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Council Regulation (EC) No 1083/2006

The Court wishes to maintain the general observations made in its [Opinion No 7/2011](#), which are not currently reflected in the Commission's amended proposal. It draws particular attention to paragraphs 22 to 37 of that opinion. These relate to the common management and control arrangements for the regulation, which, after the amended proposal, would now also apply to the EMFF.

The Court also notes that the detailed recommendations it made in Part II of Opinion No 7/2011 and the general observations made in [Opinion No 9/2012](#), are not currently reflected in the Commission's amended proposal of 22 April 2013 but ought to be considered.

Common provisions and general provisions : in its Opinion No 7/2011, the Court raised the question of whether it would be preferable to limit the general Regulation to those provisions which are applicable to all five Funds (the 'common provisions') and to include other provisions ('general provisions') in Fund-specific regulations.

The Court notes, however, that the amended proposal creates another category of general provisions, applicable to all funds except the EAFRD.

EMFF:

- the amended proposal introduces a provision that in cases where the total amount of support from the EMFF to an operational programme exceeds EUR 100 000 000, the Commission may request the report and the opinion of the independent audit body and the description of the management and control system. The Court considers that the Commission should be empowered to request this information for all operational programmes, independently from the amount of EU support.
- the amended proposal introduces a provision that EMFF operations for which the total eligible expenditure does not exceed EUR 50 000 shall not be subject to more than one audit by the audit

authority or the Commission prior to closure of all expenditure concerned. The Court considers that there is no evidence that operations whose eligible expenditure is below EUR 50 000 are less error-prone than other operations. the Regulation should clarify how proportional controls will affect the sampling to be done by the audit authorities.