

Abstract

The Court examined the way subsidies for socio-cultural work with adults are allocated.

The Court of Audit examined the provisions governing the allocation of subsidies for associations, specialized educational institutions and movements active in the field of socio-cultural work with adults. It noted that the regulatory provisions that link subsidization to qualitative management planning is fairly relevant but still need improvement on a number of points. The minister's subsidy decisions are generally based on the advisory commissions' opinions that are relatively well substantiated although there is still some room for improvement. In his answer, the minister announced that the evaluation of the decree would entail a radical adjustment: in the future, instead of being based on future plan's activities, subsidies would be granted based on former plan's implementation.

Associations and educational institutions

Vis-à-vis the preceding management period, the only way for the Minister to increase or reduce subsidies for recognized associations and specialized educational institutions is to look at the quality of their management plan. The decree provides that the department has to evaluate the plans 'in a pragmatic way' (clarity, funding), but fails to have this evaluation linked to any consequence. As the implementation decree does not circumscribe the department's task, this task was confined to looking at the formal aspects and the actual value of the plans.

The advisory committees assess the content and quality of the plans. Their recommendations are substantiated but there is not always a direct link between the substantiated case and the proposed subsidy increase or reduction. The committee for associations also used a ranking of evaluation criteria without any law base. The advisory committees, however, enforce the rule very strictly so that no account is taken of new elements when their opinion was opposed: no evaluation was revised following an appeal. The minister nearly always followed the advisory committees' opinions.

Movements

Based on the recommendation of the department, which is effectively part of the process here, and of the advisory committee, an appropriation for an amount varying from 75,000 to 200,000 euro is granted by the Minister to movements. As movements are not recognized, but solely subsidized, it is essential to check the terms of the subsidy. Regulations, however, do not state who has to do what. As a result, the committee as well as the department do not give an unambiguous opinion on the respect of those terms.

With regard to movements, the committee's opinions are confined to exclusively positive or negative elements as resulting from the final appraisal. The committee often substantiated the proposed subsidy amount inadequately. It proved more flexible when dealing with an appeal: in several cases it revised its opinion. One difficulty in this respect is that regulations prevent movements that were rejected in the first place from disputing the amount granted to them after redress. In this again, the minister nearly always followed the advisory committee's recommendation.

Follow-up

Although the department is obliged to check whether for all organisations subsidy terms have been met, it is not always allowed to impose sanctions. In 2006, the legislative authority scrapped the possibility to act against a defective implementation of the management plan during the management period, thereby undermining organisations' accountability.

Minister's reaction

On 29 October 2007 the Flemish Minister for Culture replied that a decree adjustment was planned. In the future a subsidy would be determined based on an evaluation of the implementation during the former management period. This would solve part of the difficulties pointed out. It also implies that a prior evaluation of management plans was actually never, nor will be, of any consequence for setting the subsidy amount with the partial exception of movements.