


Procedure file

Basic information	
INI - Own-initiative procedure	1996/2151(INI)
Sound and efficient financial management in the approach to the year 2000	Procedure completed
Subject	
8.70.01 Financing of the budget, own resources	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control		18/07/1996
		PSE COLOM I NAVAL Joan	
Council of the European Union	Council configuration	Meeting	Date
	Economic and Financial Affairs ECOFIN	1960	11/11/1996

Key events			
05/09/1996	Committee referral announced in Parliament		
22/10/1996	Vote in committee		Summary
22/10/1996	Committee report tabled for plenary	A4-0331/1996	
11/11/1996	Debate in Council	1960	
15/11/1996	Debate in Parliament		
15/11/1996	Decision by Parliament	T4-0632/1996	Summary
15/11/1996	End of procedure in Parliament		
02/12/1996	Final act published in Official Journal		

Technical information	
Procedure reference	1996/2151(INI)
Procedure type	INI - Own-initiative procedure
Procedure subtype	Initiative
Legal basis	Rules of Procedure EP 54
Stage reached in procedure	Procedure completed
Committee dossier	CONT/4/08111

Documentation gateway					
Committee report tabled for plenary, single reading		A4-0331/1996 OJ C 362 02.12.1996, p. 0004	22/10/1996	EP	
Text adopted by Parliament, single reading		T4-0632/1996 OJ C 362 02.12.1996, p. 0316-0332	15/11/1996	EP	Summary
Follow-up document		SEC(1999)0708	11/05/1999	EC	

Sound and efficient financial management in the approach to the year 2000

The Committee on Budgetary Control unanimously adopted the proposal for a resolution on the Executive programme SEM 2000. From the point of view of open and honest interinstitutional cooperation in improving EU financial management, the rapporteur, Mr Colom Naval (PSE, E), referred to horizontal issues, in other words those which were valid for the three phases of the SEM 2000 programme, for the purpose of putting forward concrete solutions. With regard to the internal organisation of the Commission, he supported the Commission policy for each Directorate General to operate separate structures for dealing with 'finances/resources' and for 'management/relations', and welcomed the integration of those services responsible for managing human and financial resources. Regarding the preparation of the budget procedure, the rapporteur called for greater transparency in the financial priorities of the Executive from as early as the month of January. As far as budget implementation was concerned, the Colom report criticized the lack of information, particularly on the CAP and the structural policies. It therefore called for the data transmission system to be strengthened, with sanctions for Member States, the appointment of a single body to be responsible at national level for implementation on behalf of the Commission, the commitment to respect deadlines and implementation dates and the application of a process (the Notemboom procedure) for evaluating information. The report pointed to the importance of adapting the system for clearing accounts, already in operation for the EAGGF guarantee, to other budget sectors, including the Structural Funds, as well as to resources of a traditional nature (VAT and GNP excluded); this should allow Parliament to structure the discharge procedure more effectively to take account of new control mechanisms. Other issues highlighted by the rapporteur, on the basis that they cover the entire period of the SEM 2000 programme, concern: the rationalisation of controls, the stepping up of efforts in the area of fraud prevention and the provision for the assessment process to be made generally retroactive on Community policies. ?

Sound and efficient financial management in the approach to the year 2000

The European Parliament adopted the report by Mr Joan COLOM I NAVAL (PSE, E) on the Commission programme for improving financial management (SEM 2000) and made a number of recommendations concerning the procedures and financial organisation within the Commission. With regard to the implementation of the budget, Parliament called on the Community institutions to provide each of their directorates-general with a financial unit based on the Commission model. The Council and the Commission were called on to discuss with Parliament the setting up of a procedure for revising the budget implementation and financial estimates. In order to rationalize the system of controls and prevent fraud, Parliament proposed establishing a code of conduct designed to keep Parliament and the Council informed of the results of their resolutions and recommendation on budgetary discharge and control. Finally, Parliament proposed, with the common consent of the Commission and Council, to introduce a fraud prevention code. ?