2000 discharge: EC general budget, others institutions

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PURPOSE : to present the Council Recommendations on the discharge to be given to the Commission in respect of the implementation of the general budget of the European Communities for the financial year 2000 (other sections). CONTENT : having regard to the observations contained in the report from the Court of Auditors relating to the financial year 2000, the Council calls on the Parliament to give a discharge to the Commission for the financial year 2000. Nevertheless, the implementation of the budget is subject to a series of comments made by the Council which should be immediately be taken into consideration by the Commission. Firstly, the Council welcomes the fact that the Court considers the operations and accounts covered by heading 5 of the financial perspective satisfactory as a whole, as was already the case for the financial year 1999. The Council also welcomes the significant improvement in the management of tangible assets, other than property, thanks to the implementation of a new inventory system (ELS). The Council also notes with satisfaction that the Court considers that the procurement procedures applied in the institutions are in general legal and regular and that the control system complies with the Financial Regulation. Like the Court, it urges all the institutions to continue to improve these procedures, in particular through a system of preventive measures and training actions for authorising officers and managers. With regard to the follow-up to various previous observations made by the Court concerning the institutions' management of expenditure on buildings, the Council points out that the Treaty does not allow European institutions to borrow. Nevertheless, in the light of its conclusions on the Court's special report No 5/2000, the Council considers it necessary that the institutions should, before undertaking large building projects, inform the budgetary authority, especially on the multi-annual financial implications. Lastly, the Council notes the Court's observations on the need for a match between the pay system and merit.