1994 discharge: EC General budget

1995/2271(DEC) - 11/03/1996 - Non-legislative basic document

In its recommendation, the Council asks the European Parliament to give discharge to the Commission in respect of the implementation of the budget of the EC for the financial year 1994. It recalls that, according to the revenue and expenditure account for the financial year 1994, revenue was ECU 66 449 600 985.38, expenditure was ECU 59 909 124 524.49 and the balance is ECU 6 540 476 460.89. 78.90% of the ECU 2 186 048 947.38 in appropriations for payments carried forward from 1993 to 1994 were used and appropriations for payments carried forward from the financial year 1994 to 1995 amounted to ECU 1 372 447 820.01. In the comments accompanying this recommendation, the Council invites the Commission to take appropriate action to follow up the remarks of the Court of Auditors and also points out that: - the Community's programmes must comply with clearly-established priorities and must have a legal basis which sets out their objectives; - the Commission must step up its efforts to deal with out-of-date appropriations and the concentration of commitments or payments at the end of the financial year; - the justification for action must be periodically re-examined. In the area of own resources, the Council notes that the monitoring programmes and risk analysis system need to be strengthened in order to recover import duties. In the area of expenditure, the Council stresses the need, in particular: - to improve the management and control of the COM in fruit and vegetables; - for the Structural Funds, to reduce the concentration of payments at the end of the financial year; - in the field of regional policy, to ensure that the proper procedure is followed in respect of public contracts and to apply stringently environmental legislation; - to use a more precise definition of SMEs; - to improve management of the specific research programme on human capital and mobility; - regarding the PHARE and TACIS programmes, to improve coordination between those taking part; - with respect to the programmes concerning the Mediterranean countries, to improve the allocation of human resources.