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

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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.