



Opinion 146 (1989)¹

Council of Europe general accounts and budgets for the years 1987, 1989 and 1990

Parliamentary Assembly

The Assembly,

1. Drawing attention to the texts concerning the Assembly's role in budgetary matters ²
2. Having examined the Council of Europe general accounts for 1987, the last financial year for which accounts were drawn up and discharge given ;
3. Having regard to the Council of Europe budget for 1989 as adopted by the Committee of Ministers ;
4. Having noted the reply by the Committee of Ministers to its Opinions Nos. 139 (1988) and 140 (1988) ;
5. Referring to the two texts adopted by the Committee of Ministers on the occasion of the 40th anniversary of the Council of Europe, on 5 May 1989, namely the Declaration and Resolution (89) 40 on the future role of the Council of Europe in European construction, and in particular :
 - 5.1. noting the achievements of the last forty years, but recognising the inhibitions to further achievements, due not least to budgetary restrictions ;
 - 5.2. drawing attention to the challenging new opportunities for the Council of Europe to encourage the spread of human rights and democratic practice in Europe ;
6. Noting with satisfaction that the Committee of Ministers has endorsed several of the Assembly's suggestions, particularly with regard to more flexible intergovernmental co-operation structures and the implementation of pluriannual financial planning procedures for the Organisation's activities ;
7. Regretting, however, that the desire of the Committee of Ministers to exploit the potential of the Council of Europe to the full and to develop intergovernmental co-operation within it is not matched by explicit commitments with regard to the resources the Organisation will need in order to reach its objectives,
8. Adopts the following opinion :
 - a. The Assembly once again requests member states to honour scrupulously their financial obligations to the Organisation under Article 39 of the Statute and Article 12 of the Financial Regulations ;
 - b. With regard to the 1989 budget, the Assembly deplores the fact that the adjustment of appropriations by the Committee of Ministers was based on inflation rates much lower than those actually obtaining in the headquarters country, where most of the expenditure is incurred ;
 - c. The Assembly also deplores the very modest increase in the budget in real terms (0,56%), which was much lower than that for the 1988 budget (1,34%) ;

1. See [Doc. 6074](#)[Doc. 6074](#), report of the Committee on the Budget and the Intergovernmental Work Programme, Rapporteur : Mr Eicher. Text adopted by the Standing Committee, acting on behalf of the Assembly, on 6 July 1989.

2. See Rules of Procedure of the Assembly (1988), pp. 86 to 89, and Texts on Budgetary and Financial Matters (1985), pp. 95 to 129.



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- d.* The Assembly regrets, in particular, that the Committee of Ministers has not made good in 1989 the 1988 shortfall in the implementation of the third medium-term plan, as requested in its [Opinion No. 139](#) ;
- e.* The Assembly welcomes the positive decisions of the Committee of Ministers regarding investment expenditure, particularly to extend the use of information technology ;
- f.* The Assembly considers that the implementation of the European Convention for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment and the inauguration of the European Support Fund for the co-production and distribution of creative cinematographic and audiovisual works (Eurimages) are very positive events in the life of the Organisation, since they bear witness to the growing interest of member states in the exploitation of its full potential ;
- g.* The Assembly urges the Ministers' Deputies to ensure that the political will expressed by the Committee of Ministers on 5 May 1989 leads to practical results by adopting a positive attitude to the 1990 budget ;
- h.* The Assembly reiterates its request that the Committee of Ministers stop applying the zero-growth principle to the Council of Europe, and replace it by the principle of reference to average annual growth in the gross domestic product of the twenty-three member states ;
- i.* The Assembly particularly requests the Committee of Ministers to ensure that the increase in unavoidable expenditure arising from conventional obligations does not hinder the dynamic development of intergovernmental co-operation ;
- j.* The Assembly considers that the Secretary General and the Committee of Ministers should study the possibility of bringing together in a special budget subsidiary to the Organisation's general budget all the expenditure arising from the activities of the organs of the European Convention on Human Rights ;
- k.* The Assembly favours the continuation of efforts to modernise the Organisation's working equipment, in particular to extend the use of word processing throughout the Secretariat ;
- l.* The Assembly requests the Committee of Ministers to implement without delay "a dynamic information policy on the aims, activities and achievements of the Council of Europe", as called for in its Declaration and Resolution of 5 May 1989, and for that purpose to provide the Information Department with adequate budgetary resources ;
- m.* The Assembly calls upon the Committee of Ministers to enter into regular dialogue with it in the budgetary field in the interests of the Organisation and in line with the priorities set out in its Declaration and Resolution of 5 May 1989.