



Opinion 163 (1992)¹

Council of Europe general accounts and budgets for the years 1990, 1992 and 1993

Parliamentary Assembly

1. The Council of Europe's 1993 budget is being prepared in a political context profoundly changed by the appearance on the international scene of new states emerging from the break-up of the Soviet Union and the Socialist Federal Republic of Yugoslavia.
2. At its 90th Session held on 7 May 1992, the Committee of Ministers forcefully reaffirmed the Council of Europe's role as a first reception structure for new democracies wishing to co-operate with it at both intergovernmental and interparliamentary level and gradually become a member of it.
3. In particular, the Committee of Ministers "recognised the necessity to provide the Organisation with the necessary resources and capacity to act to this end".
4. The Assembly accordingly adopts the following opinion :
 - 4.1. With regard to the Council of Europe's general accounts for 1990, the Assembly notes with satisfaction the finding of the Board of Auditors that budgetary expenditure was allocated in accordance with the purposes and amounts of the appropriations appearing in the amended budget and that financial management was conducted with a commendable sense of economy.
 - 4.2. The Assembly welcomes in particular the initiatives in the computer audit field and hopes that further progress will be made in this area.
 - 4.3. The Assembly reiterates its concern that all member states should pay their contributions within the time-limits laid down in the Statute and the Financial Regulations.
 - 4.4. With regard to the 1992 budget, the Assembly notes that although the increase in real terms granted by the Committee of Ministers (9,57%) was less than in 1991, it has nevertheless made it possible to consolidate recent gains and step up the programmes of assistance to countries of central and eastern Europe.
 - 4.5. With regard to its own funds, the Assembly notes :
 - a. that the increase in real terms in Vote III (5,35%) is considerably less than the increase for the ordinary budget as a whole ;
 - b. that the increase in real terms in Assembly appropriations under Vote IX is out of all proportion to the effort agreed to by the Committee of Ministers in the intergovernmental field.
 - 4.6. With regard to the prospects for the 1993 budget, the Assembly draws attention to the following requirements :
 - a. a sustained increase in real terms will prove necessary to satisfy the new partners' needs ;
 - b. legislative and institutional assistance must be maintained in respect of the new members of the Organisation which request such assistance ;

1. See [Doc. 6630](#), report of the Committee on the Budget and the Intergovernmental Work Programme, Rapporteur : Mr Parisi. Text adopted by the Standing Committee, acting on behalf of the Assembly, on 1 July 1992.



- c. the Organisation's geographical extension calls for new efforts on behalf of the Secretariat : investment, increased human resources, modernisation and rationalisation of management.
- 4.7. The Council of Europe's role vis-à-vis the CSCE, especially as regards the human dimension, should be expanded in the interests of both institutions.
- 4.8. The Council of Europe's convention activities, and principally those coming under the European Convention on Human Rights, must be strengthened so that they are able to operate fully and efficiently even with an increasing number of States Parties.
- 4.9. The Assembly continues to take a special interest in the introduction of a dynamic information policy backed by the necessary financial resources.
- 4.10. The Assembly reiterates the hope that some projects aimed at the countries of central and eastern Europe will be partly or wholly financed by other international institutions, such as the EC or the European Bank for Reconstruction and Development (EBRD).
- 4.11. The Assembly draws attention to the recent adoption of its Order No. 476 (1992) on the European civil service and hopes that progress will be made, particularly as regards the granting of the right of negotiation to the staff of the co-ordinated organisations.