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6. kontor, MIJ

Referat af rådsmødet (ECOFIN) den 4. marts 2008

Dagsordenspunkt: Stabilitets- og konvergensprogrammer

Rådet vedtog udtalelser om stabilitetsprogrammerne for Cypern, Grækenland, Irland, Malta, Portugal, Slovenien, Spanien og Østrig samt om konvergensprogrammerne for Bulgarien, Danmark, Estland, Letland, Litauen og Tjekkiet.

Rådet drøftede Kommissionens vurderinger af programmerne – særligt i relation til landenes mellemfristede mål for de offentlige finanser og opfyldelsen heraf. Der var enighed om, at medlemslandene fortsat bør gennemføre strukturelle forbedringer og sikre den langsigtede holdbarhed af de offentlige finanser samt undgå procyklisk finanspolitik.

For så vidt angår *Danmarks konvergensprogram* er Rådets udtalelse meget positiv og indeholder ikke egentlige anbefalinger til regeringens økonomiske politik. Rådet hæfter sig imidlertid ved behovet for at adressere manglen på arbejdskraft samt det stigende omkostningspres vha. strukturpolitiske og makroøkonomiske tiltag. Desuden bør yderligere tiltag til udvidelse af arbejdsudbuddet identificeres, ligesom der advares om risikoen for procyklisk finanspolitik.

Dagsordenspunkt: Overordnede økonomisk-politiske retningslinier (BEPG) og landespecifikke retningslinier

Rådet godkendte, som led i forberedelserne af Det Europæiske Råd (DER) den 13.-14. marts, rapporten med udkast til en ny 3-årig cyklus for de overordnede økonomisk-politiske retningslinier (BEPG'er). Retningslinierne ledsages af landespecifikke anbefalinger.

De overordnede retningslinier og de landespecifikke anbefalinger ventes forelagt DER den 13.-14. marts.

Dagsordenspunkt: Foreløbig rapport vedr. finansiell stabilitet

Rådet havde en udveksling af synspunkter og godkendte en foreløbig rapport om den aktuelle situation på de finansielle markeder. Den foreløbige rapport indeholder bl.a. mulige tiltag til ændringer af rammerne for de finansielle markeder med henblik på at understøtte den finansielle stabilitet bedst muligt.

Rapporten ventes forelagt DER på mødet den 13.-14. marts 2008.

Dagsordenspunkt: Statsfonde

Rådet havde, på baggrund af en meddelelse fra Kommissionen, en udveksling af synspunkter om statsfonde (statsligt kontrollerede investeringsfonde) mhp. på en drøftelse blandt stats- og regeringscheferne på DER den 13.-14. marts.

Der var enighed om, at statsfonde spiller en vigtig og positiv rolle på de globale kapitalmarkeder, men at de senere års vækst i nye fonde giver anledning til spørgsmål i forhold til styringen af disse fonde samt gennemsigtigheden i fondenes investeringer. Rådet nåede til enighed om at anbefale, at der udarbejdes en international adfærdskodeks og et sæt fælles retningslinier for statsfonde.

Dagsordenspunkt: Rådets prioriteter for EU's budget for 2009

Rådet drøftede kort prioriteterne for EU's budget for 2009 og vedtog rådskonklusioner herom (*jf. vedlagte bilag*). I konklusionerne bekræftes bl.a. at den interinstitutionelle aftale fra 17. maj 2006 om budgetdisciplin og forsvarlig økonomisk forvaltning danner grundlag for fastlæggelsen af 2009-budgettet. Konklusionerne understreger endvidere betydningen af at sikre budgettets overensstemmelse med de finansielle perspektiver for 2007-2013.

Dagsordenspunkt: Bekæmpelse af momssvig

Rådet havde på baggrund af en meddelelse fra Kommissionen en drøftelse af det videre arbejde med ændringer i momssystemet som led i bekæmpelsen af momssvig. Rådet drøftede bl.a. muligheden for medlemslandene at kunne benytte sig af Generel Omvendt Betalingspligt for indenlandske B2B-leverancer.

Rådet ventes at vende tilbage til sagen på et kommende rådsmøde.

Dagsordenspunkt: Beskatning af opsparing

Rådet blev præsenteret for status i de igangværende forhandlinger med vigtige tredjelande om aftaler og havde en udveksling af synspunkter herom. Aftalerne med tredjelande skal sikre beskatning af indkomst af den opsparing, som personer i EU-lande har i pengeinstitutter m.m. i de pågældende lande.

Rådet bekræftede sin beslutning om udbredelse og forbedring af opsparingsbeskatningsaftalerne med tredjelande, og udtrykte støtte til Kommissionen i det igangværende arbejde på området.

Diverse:

I marginen af mødet drøftede ministrene den senere tids stigende olie- og fødevarerpriser og formanden for eurogruppen orienterede ministrene om gruppens mø-

de den 3. marts. Ministrene drøftede endvidere sager i relation til Den Europæiske Bank for Genopbygning og Udvikling (EBRD), herunder i forhold til en eventuel udvidelse af bankens udlånsaktiviteter samt valg af ny administrerende direktør for banken, og sager i relation til World Customs Organisation (WCO), herunder i relation til valg af ny generalsekretær for organisationen.

Bilag

Rådskonklusioner vedr. Rådets prioriteter for EU's budget for 2009:

- "1. The Council considers that the budgetary procedure 2009, the third one within the 2007-2013 Financial Framework, will play a pivotal role in the pursuit and development of the European Union's objectives and priorities, as the vast majority of programmes and actions are likely to reach their cruising speed. The European Union is faced with the challenge of guaranteeing the continuity and coherence of actions while pursuing forward-looking policies to adjust to a fast changing environment.
2. The Council considers that an excellent spirit of cooperation prevailing in the course of the preparation of the budget is a key factor in the smooth development of the budgetary procedure and emphasises the importance of continuing to strengthen the good collaboration between the two arms of the budgetary authority and the Commission in 2009.
3. The Council reiterates that the Interinstitutional Agreement (IIA) on budgetary discipline and sound financial management of 17 May 2006 is the basis for the establishment of the 2009 budget and that it has to be applied to the full.

In this context, it stresses the necessity of strict compliance with the multiannual Financial Framework, as revised on 18 December 2007. Expenditure must strictly remain within the limits fixed therein and sufficient margins must be maintained under all the ceilings of various headings, with the exception of sub-Heading 1b, for the purpose of sound financial management and notably to cater for unforeseen circumstances.

4. The Council recalls the importance of maintaining an overall budgetary discipline, as well as respecting the principle of sound financial management, and emphasises that this entails applying to the EU budget the same degree of budgetary restraint as is exercised by the Member States for their own national budgets. In this context, the Council believes that the budget for 2009 should provide sufficient and justified resources to implement and develop efficiently and effectively the various policies of the Union bearing in mind their multiannual nature. The Council urges the Commission to deliver, together with its Preliminary Draft Budget, the underlying assumptions on which the figures for each Heading or sub-Heading are based.
5. In order to optimise its actions, it is of the utmost importance for the European Union to achieve the best possible use of resources. Com-

mitment and payment appropriations should be set so as to reflect real and well defined needs, in full respect of the ceilings fixed by the Financial Framework. In addition, past trends of implementation should be taken into account in assessing the absorption capacity in all sectoral policies and in allocating resources. Monitoring the implementation and the effectiveness of new programmes and actions becomes essential. Furthermore, the Council underlines the importance of reprioritisation and reallocation, as a primary tool for budgetary flexibility, in order to allow the budgetary authority to adapt the appropriations in a realistic way.

6. The Council acknowledges the progress achieved by the Commission in delivering better forecasts and encourages the Commission and the Member States to pursue their efforts. In this context, the Council points out that, while Member States present estimates under shared management as accurately as possible, the Commission remains ultimately responsible for ensuring that the appropriations introduced in the Preliminary Draft Budget (PDB) reflect genuine needs and implementation capacity.
7. The Council stresses, once again, the great importance of keeping payment appropriations firmly under control. The Council also notes with great concern the volume of outstanding commitments and considers that the relation between the level of commitment and payment appropriations must be carefully weighed against the absorption capacity. The Council calls on all actors involved to do their utmost to avoid overestimation.
8. The Council acknowledges the progress made by the Commission in the establishment of the PDB estimates and exhorts it to pursue its efforts to reduce to the minimum the difference between the PDB and the outturn, as illustrated in the annex. It underlines the fact that the PDB is the starting point of the budgetary procedure and therefore it must set the tone for a realistic budgeting. An accurate PDB, together with a constant monitoring and improvement of budget implementation are essential to avoid the significant under-use of funds that occurred in the past, and to allow the Member States to precisely anticipate the level of their contribution to the EU budget. Moreover, it would limit the recourse to corrective budgetary tools such as Amending Budgets to the strict minimum, thus avoiding their unexpected impact on national budgets.
9. In this context, the Council notes with satisfaction the constant improvements in the functioning of the Commission's "Budget Forecast Alert (BFA) system", which allows adjustments to the level of the appropriations in a more realistic and rigorous way. It expects this positive trend to be enhanced during the 2009 budgetary procedure and

encourages the Commission to continue to refine its methods of monitoring expenditure. The Council expects the BFA information to be delivered sufficiently in time to allow its effective use at each stage of the budgetary procedure.

10. The Council, while recalling that the objective of the "Activity Based Budgeting" is to match human and financial resources to political priorities, points out that high quality Activity Statements and timely financial information on spending proposals are crucial for the budget authority to establish, confirm or modify budgetary priorities. While noting its usefulness in the assessment of EU action in 2008, it expects further improvements for 2009, in particular regarding performance indicators and human resources, in order for them to be more useful and to have a greater budgetary implication. Consequently, the Council stresses its willingness to continue an enhanced examination of a set of Activity Statements during the 2009 budgetary procedure.
11. As regards some sectoral issues, the Council identifies the following elements as crucial in preparing the 2009 budget:
 - Concerning Competitiveness for Growth and Employment, the Council attaches the greatest importance to a proper implementation of the various programmes and actions within the ceiling of this sub-Heading as revised in 2007.
 - The Council reiterates its encouragement to the Commission to continue its efforts together with the Member States in order to establish a realistic and accurate level of payments for Structural Policies. The Council requires the Commission to ensure that rules are applied in a simplified and operational way through instructions and guidelines which are understandable and adequate as well as in line with sectoral regulations, enabling efficient and effective implementation of the 2007-2013 programmes. In this context, it asks the Commission to continue to encourage and facilitate this, by providing constant advice and guidance to Member States through all the relevant channels and tools.
 - Concerning CAP expenditure, the Commission is invited to present realistic and clearly defined forecasts already in its PDB and then in its Letter of Amendment, taking into account not only past implementation and foreseeable market prices evolution at European and international level but also the very tight ceiling of expenditure for 2009. Particular attention should be given to ensuring that payment appropriations for expenditure related to rural development are accurate.
 - As regards Citizenship, Freedom, Security and Justice, the Council recalls the importance of allocating sufficient resources to the EU immigration policy.

- As far as external actions are concerned, taking into account the present and forthcoming challenges, both at the economic and stability level, the Council firmly believes that the role of the European Union as a global player must be reaffirmed and that the 2009 budget should have adequate means to match the Union's ambitions. In this respect, the Council stresses that sufficient margin within the ceiling of Heading 4 is vital for the European Union, in order to enable it to provide for unexpected needs and crises in the most effective, flexible and rapid way.

In this context, the Council draws attention to the constantly growing role of the Common Foreign and Security Policy and the need for it to continue to be adequately funded; therefore, it points out that a level of appropriations has to be in line with the provisions and amounts established in the IIA bearing in mind the yearly amounts retained in the financial programming when the IIA was agreed.

- As for administrative expenditure, the Council recalls the common objective of reducing bureaucracy, along the same line adopted by Member States to optimise the use of resources and achieve gains. The Council intends to continue to monitor and to improve EU institutions' effectiveness with a view to improving administrative efficiency and stresses the crucial importance of redeployment and reorganisation. Therefore, it expects all the institutions to provide in advance all the necessary information - including the additional information requested in last year's exercise - for a clear consolidated picture of the administrative expenditure, thus allowing the budgetary authority to evaluate the situation and take well-founded decision on the allocation and use of resources.

The Council is concerned about the evolution in appropriations for pensions and their impact on the administrative expenditure in the future. Therefore, it invites the Commission to provide well before the PDB an updated estimate of annual Communities' pension expenditure at least up to 2013.

- Regarding executive agencies, the Council refers to the joint statement adopted by the budgetary authority on 13 July 2007, and confirms that it intends to monitor closely their establishment and their implementation and recalls that the final decision on staffing remains a matter for the budgetary authority.
- As far as the European Union's decentralised agencies are concerned, the Council reiterates the importance of keeping their funding under firm control, so as to provide for the real needs and to avoid over-budgeting. In this context, the Council recalls the budgetary authority's joint statements on Community agencies adopted during the 2008

procedure and calls on the Commission and the agencies to comply with their requirements. It expects the Commission to provide a comprehensive picture in due time for the PDB for 2009.

The Council recalls the need to apply a thorough cost/benefit assessment before setting up new agencies and to implement the review clauses foreseen in their specific regulations. The Council notes with interest the Commission's intention to issue a communication on regulatory agencies and expects it to be issued in a timeframe consistent with the budgetary procedure.

- Concerning assigned revenue, the Council strongly believes that increasing transparency in the budgetary field is part of a sound financial management of EU funds. It recalls the joint statement on assigned revenue agreed during the 2008 budgetary procedure and calls on all the institutions as well as agencies and other bodies to provide all the requested information on a regular basis and in time for the PDB for 2009. It also welcomes the Commission's commitment to include assigned revenue in the BFA.

The Council reiterates the importance it attaches to the recruitment process in the context of enlargement, especially at this point in time, where the transitional period is coming to its end. In line with the joint statement agreed in the 2008 budgetary procedure, it recalls that the budgetary authority "intends to continue to monitor closely the ongoing recruitment process" and exhorts all institutions to take the necessary steps to finalise it without delay.

12. The Council recalls that the budget is one of the most significant tools to guarantee the accountability of the European Union towards its citizens; likewise it is fully aware that an accurate and accountable use of the EU resources is one of the essential means to reinforce the trust of the European citizens. Therefore, it attaches the greatest importance to these guidelines and expects them to be fully taken into account already in the PDB for 2009. These guidelines will be forwarded to the European Parliament and the Commission."