# System of own resources of the EU: implementing measures

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PURPOSE: to lay down implementing measures for the system of own resources of the European Union.

PROPOSED ACT: Council Regulation.

ROLE OF THE EUROPEAN PARLIAMENT: Council may adopt the act only if Parliament has given its consent to the act.

CONTENT: the draft Council Regulation sets out implementing measures for the Council on the system of own resources of the European Union. It contains the following main provisions :

**Budgeting of balance**: for reasons of coherence, certain provisions of Council Regulation (EC, Euratom) No 1150/2000 are included in this Regulation. Those provisions concern the calculation and budgeting of the balance, control and supervision of own resources and relevant reporting requirements, as well as the Advisory Committee on Own Resources.

**Control and supervision measures**: Member States should conduct checks and enquiries relating to establishing and making available the Union's own resources. In order to facilitate application of the financial rules relating to own resources, the draft regulation aims to ensure collaboration between Member States and the Commission.

Member States should, inter alia :

- carry out additional inspection measures at the Commission's request. In its request the Commission shall state the reasons for the additional inspection and may also request that certain documents be forwarded to it ;

- if the Commission so requests, associate it with the inspections which they carry out. Where the Commission is associated with an inspection, it shall have access to the supporting documents concerning establishing and making available own resources, and to any other appropriate document related to those supporting documents.

The Commission may itself carry out inspections on the spot. The agents authorised by the Commission for such inspections shall have access to these documents and Member States shall facilitate those inspections.

**Authorised agents of the Commission** : for the sake of consistency and clarity, provisions are laid down covering the powers and obligations of agents authorised by the Commission to carry out inspections in relation to the Union's own resources, taking into account the specific nature of each own

resource. The draft Regulation sets out :

- the conditions under which authorised agents carry out their tasks, and in particular the rules which all Union officials, other servants and seconded national experts have to observe with regard to professional confidentiality and the protection of personal data

- the status of seconded national experts and the possibility for the Member State concerned to object to the presence, at an inspection, of officials of other Member States.

**Implementing powers**: in order to ensure uniform conditions for the implementation of this Regulation, implementing powers are conferred on the Commission. The advisory procedure should be used for the adoption of implementing acts in order to establish detailed rules on reporting fraud and irregularities affecting entitlements to traditional own resources and Member States' annual reports on their inspections given the technical nature of those acts required for reporting purposes.