EC own resources: information to the Budgetary Authority (amend. Regul. 1552/89/EEC /EURATOM)

1992/1036(CNS) - 03/11/1994 - Modified legislative proposal

Following the opinions of the Court of Auditors and the European Parliament, the Commission made the following amendments to its proposal: - uniform description of sugar resources in the terms of the agricultural regulations on the sugar sector and clarification of the conditions for their establishment and availability; - the lower limit of ECU 2 000 for the establishment of own resources not collected following errors by national departments was not maintained; - the texts concerning the keeping of supporting documents were also extended to VAT and GNP resources; - information on the national provisions and national departments should cover the role and operation of the national departments or agencies involved in the collection of own resources. Furthermore, the Member States should provide a precise list of all accounting records in which were entered the established entitlements and forward their list to the Commission; - inclusion in an ad hoc article of the definition of the conditions for the settlement of accounts; - it was not necessary for decisions on non-recovery to be notified in support of the monthly statements; - the Member States would have a subsequent financial interest in recovering own resources following cases of fraud or irregularities in that they would receive a 10% premium in respect of the sums recovered; - need to simplify the methods for including the VAT and GNP adjustments and harmonise their establishment; - possibility of adapting the budget's revenue in the course of the year; - annual information to Parliament on the basis of the information received from the Member States on the collection of own resources; - strengthening of the impact of the Commission's controls by providing for spot checks.