Amendment to the Financial Regulation of 21.12.1977 applicable to the EC budget. Joint orientation

1996/0189(CNS) - 28/10/1997 - Modified legislative proposal

The Commission has modified its proposal to take account of Parliament's amendments relating to the following points: - the principle that, following the release of appropriations, amounts unduly paid must be recovered, with interest accruing as of the due date set out in the debit note; - reinforcement of the provisions on delegating and subdelegating commitment and payments acts, for which the internal rules of each institution must specify in detail the powers delegated; - reinforcement of the provisions on subcontracting, ruling out the possibility of subcontracting the exercising of public office tasks; - tightening of the accounting rules on the refund of taxes by Member States; - in connection with Commission decisions on the commitment of expenditure, equivalence between separate legal commitments and the budgetary commitment from which they originate must be accompanied by proper checks by the Financial Controller, who may apply a system of spot-checks; - prior approval of commitment proposals and payment orders by the Financial Controller may also be granted on the basis of a spot-check.