

COUNCIL REGULATION (ECSC, EC, EURATOM) No 1923/94

of 25 July 1994

amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78 thereof,

Having regard to the Treaty establishing the European Community, and in particular Article 209 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 183 thereof,

Having regard to the proposal from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Court of Auditors ⁽³⁾,

Whereas, as a result of the enhanced role of the Economic and Social Committee and the establishment of the Committee of the Regions, appropriate provisions need to be laid down;

Whereas the Treaties provide for the appointment of an Ombudsman; whereas the necessary budgetary arrangements need to be made to ensure his independence;

Whereas the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities should accordingly be amended,

HAS ADOPTED THIS REGULATION:

Article 1

The Financial Regulation is hereby amended as follows:

1. the first subparagraph of point 3 of Article 7 shall be replaced by the following:

'3. In the case of appropriations for which a decision to carry over may be taken in accordance with point 1 (a), the Commission shall forward to the budgetary authority, not later than 15 February, the duly substantiated requests to carry over appropriations made by the European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Commission itself.'

2. Article 12 shall be amended as follows:

- (a) the first paragraph shall be replaced by the following:

'The European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee and the Committee of the Regions shall, each year before 1 July, draw up an estimate of their revenue and expenditure for the following year.'

- (b) the second paragraph shall be replaced by the following:

'The Ombudsman shall, before 1 May, forward to the European Parliament an estimate of his revenue and expenditure for the following year.'

3. the first paragraph of Article 14 shall be replaced by the following:

'The Commission may, on its own initiative or if requested by the European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee or the Committee of the Regions, each in respect of its own section, present to the Council a letter of amendment to the preliminary draft budget necessitated by the receipt of new information which was not available at the time the preliminary draft was established.'

4. Article 15 (4) shall be replaced by the following:

'4. Requests for supplementary and/or amending budgets from the European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee or the Committee of the Regions shall be forwarded by the Commission to the budgetary authority. The Commission may attach a dissenting opinion.'

5. Article 19 (1) shall be replaced by the following:

'1. The budget shall consist of:

- a general statement of revenue,
- separate sections subdivided into statements of revenue and expenditure of the European Parliament, the Council, the Commission, the Court of Justice and the Court of Auditors.

The revenue and expenditure of the Ombudsman shall be entered in the Parliament's section of the budget in the form of a statement of revenue and expenditure subdivided in the same way as the sections of the budget and subject to the same rules.

The revenue and expenditure of the Economic and Social Committee and the Committee of the Regions shall be entered in a special section subdivided as follows:

- "Part A" devoted to the Economic and Social Committee,
- "Part B" devoted to the Committee of the Regions,
- "Part C" devoted to the common organizational structure of the two committees,

⁽¹⁾ OJ No C 254, 1. 10. 1992, p. 5.

OJ No C 56, 24. 2. 1994, p. 5.

⁽²⁾ OJ No C 329, 6. 12. 1993, p. 115.

⁽³⁾ OJ No C 342, 23. 12. 1992, p. 1.

The Commission section shall consist of:

- "Part A" for the staff and administrative expenditure of that institution.

The revenue and expenditure of the Office for Official Publications of the European Communities shall be attached to this part,

- "Part B" for operating expenditure, divided into as many subsections as are required.';

6. the first indent of point 3 of Article 20 shall be replaced by the following:

'for each section of the budget, an establishment plan setting the number of permanent and temporary posts for each grade in each category and in each service authorized within the limits of the budget appropriations. The staff of the supply agency shall be shown separately in the Commission's establishment plan. The staff of the Ombudsman shall be shown separately in Parliament's establishment plan. The staff of the Economic and Social Committee, the Committee of the Regions and their common organizational structure shall be shown separately in their specific section.'

7. Article 22 shall be amended as follows:

- (a) paragraph 2 shall be replaced by the following:

'2. The Commission shall confer upon the European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee and the Committee of the Regions the requisite powers for the implementation of the sections of the budget relating to them.

By common agreement, the Economic and Social Committee and the Committee of the Regions shall delegate the powers of authorizing officer to the official responsible for administering "Part C", the common organizational structure, and shall establish the limits and conditions of this delegation of powers.';

- (b) paragraph 5 shall be replaced by the following:

'5. Save as otherwise provided, the Ombudsman, the Economic and Social Committee and the Committee of the Regions shall, for the purposes of this Financial Regulation, be treated as institutions of the Communities.

For the common organizational structure of the Economic and Social Committee and the Committee of the Regions an accounting system shall be established with a breakdown of expenditure showing the proportion of services provided to each of these two institutions.';

8. the first paragraph of Article 24 shall be replaced by the following:

'Each institution shall appoint a financial controller. The Economic and Social Committee and the Committee of the Regions shall appoint a financial controller by common agreement.';

9. the second paragraph of Article 25 shall be replaced by the following:

'The accounting officer shall be appointed by the institution. The Economic and Social Committee and the Committee of the Regions shall appoint an accounting officer by common agreement.';

10. Article 26 shall be amended as follows:

- (a) the first sentence of the second subparagraph of paragraph 2 shall be replaced by the following:

'The Court of Justice, the Court of Auditors, the Economic and Social Committee and the Committee of the Regions — the two latter each with regard to the part which relates to it and by common agreement with regard to the common organizational structure — may, within their own sections of the budget, transfer appropriations from one article to another within each chapter. They shall inform the budgetary authority and the Commission three weeks before making such transfers.';

- (b) the third subparagraph of paragraph 4 shall be replaced by the following:

'Proposals made by the other institutions, the Economic and Social Committee and the Committee of the Regions for transfers from one chapter to another shall be automatically forwarded to the budgetary authority; the Commission may attach its own opinion to such proposals.'

Article 2

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 September 1994.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 25 July 1994.

For the Council

The President

F.-CH. ZEITLER