I

(Resolutions, recommendations and opinions)

## **OPINIONS**

## **COURT OF AUDITORS**

## **OPINION No 8/2007**

on a proposal for a Commission Regulation (EC, Euratom) amending Commission Regulation (EC, Euratom) No 2343/2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities

(presented pursuant to Article 248(4), second subparagraph, EC) (2008/C 23/01)

THE COURT OF AUDITORS OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 23 December 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (1),

Having regard to Council Regulation (EC, Euratom) No 1995/2006 of 13 December 2006 amending Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (²),

Having regard to the draft Commission Regulation (EC, Euratom) amending Commission Regulation (EC, Euratom) No 2343/2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (3),

Having regard to Opinion No 4/2006 of the Court of Auditors on the draft Council Regulation amending Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (4),

Having regard to the request for an opinion on this draft Regulation sent by the Commission to the Court of Auditors on 20 July 2007,

## HAS ADOPTED THE FOLLOWING OPINION:

- The purpose of the draft Regulation is to adapt the framework Financial Regulation of the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (hereinafter the general Financial Regulation) in keeping with the most recent amendments made to the general Financial Regulation by Council Regulation (EC, Euratom) No 1995/2006 of 13 December 2006.
- 2. The Court has no comment to make on the Commission's proposal.

<sup>(1)</sup> OJ L 357, 31.12.2002, p. 72.

<sup>(2)</sup> OJ L 390, 30.12.2006.

<sup>(3)</sup> SEC(2007) 1013 final — 2007/0151 (CNS).

<sup>(4)</sup> OJ C 273, 9.11.2006, p. 2.

This Opinion was adopted by the Court of Auditors in Luxembourg at its meeting of 6 December 2007.

For the Court of Auditors Hubert WEBER President