

DECLARATION BY THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE COMMISSION

of 6 March 1995

on the incorporation of financial provisions into legislative acts

(96/C 102/03)

(This text replaces and cancels the text published in OJ No C 293 of 8 November 1995)

THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE COMMISSION,

Whereas the Joint Declaration of 30 June 1982 ⁽¹⁾ states: 'In order that the full importance of the budget procedure may be preserved, the fixing of maximum amounts by regulation must be avoided, as must the entry in the budget of amounts in excess of what can actually be expended';

Whereas, according to a statement annexed to the Interinstitutional Agreement of 29 October 1993 ⁽²⁾, the budgetary procedure provisions should be reviewed 'at the Intergovernmental Conference scheduled for 1996 in order to achieve interinstitutional cooperation on a partnership basis',

HEREBY DECLARE AS FOLLOWS:

1. Legislative acts concerning multiannual programmes adopted under the codecision procedure

These acts shall contain a provision in which the legislative authority shall lay down the financial framework for the programme for its entire duration.

That amount shall constitute the principal point of reference for the budgetary authority during the annual budgetary procedure.

The budgetary authority and the Commission, when drawing up its preliminary draft budget (PDB), undertake not to depart from this amount unless new, objective, long-term circumstances arise for which explicit and precise reasons are given.

2. Legislative acts concerning multiannual programmes not subject to the codecision procedure

These acts shall not contain an 'amount deemed necessary'.

Should the Council wish to include a financial reference, this shall be taken as illustrating the will of the legislative authority and shall not affect the powers of the budgetary authority as defined by the Treaty. This provision will be mentioned in all acts which include such a financial reference.

If the amount concerned has been the subject of an agreement pursuant to the conciliation procedure provided for in the Joint Declaration of 4 March 1975 ⁽³⁾, it will be considered a reference amount within the meaning of point 1 of the present Declaration.

3. The financial statement provided for in Article 3 of the Financial Regulation shall reflect in financial terms the objectives of the proposed programme and include a schedule covering the duration of the programme. It shall be revised, where necessary, when the PDB is drawn up, taking account of the extent of implementation of the programme. The revised statement shall be forwarded to the budgetary authority together with the PDB.

⁽¹⁾ OJ No C 194, 28. 7. 1982, p. 1.

⁽²⁾ OJ No C 331, 7. 12. 1993, p. 1.

⁽³⁾ OJ No C 89, 22. 4. 1975, p. 1.