II

(Acts whose publication is not obligatory)

COUNCIL

FINANCIAL REGULATION

of 25 April 1973

applicable to the general budget of the European Communities

(73/91/ECSC, EEC, Euratom)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

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

Having regard to the Treaty establishing the European Economic Community, an 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;

Having regard to the Opinion of the European Parliament;

Whereas the Treaty of 22 April 1970 [1] amended certain budgetary provisions of the Treaties establishing the European Communities and of the Treaty establishing a Single Council and a Single Commission for the European Communities;

Whereas, in the light of these amendments, it is opportune to adapt the provisions on financial matters in force up to the present relating to the drafting and implementation of the budget, the rendering and checking of accounts, and the inspection of the responsibility of the authorizing officers and accounting officers;

Whereas the Decision of 21 April 1970 [2] concerning the replacement of financial contibutions from Member States by the Communities' own resources (hereinafter called the Decision of 21 April 1970) also amends certain provisions on financial matters and introduces new provisions, in particular with a view to covering adequately the foreseeable cash needs of the Communities by means of transfers of own resources and contributions of the Member States after a pattern suitable to the said needs;

Whereas it is opportune to consolidate, while amending, the other provisions made by the Council on financial matters, except those relating to the application of Article 14 of Council Regulation (EEC) No 728/70 [3] of 21 April 1970 on additional provisions for the financing of the common agricultural policy and Article 16 of Council Regulation No 729/70 [4] of 21 April 1970 on the financing of the common agricultural policy as last amended by Regulation (EEC) No 2788/72 [5];

Whereas it is opportune, in the budget of the European Communities, to make provision for a system of functional presentation applicable to the appropriations for research and investment;

---

[1] OJ No L 2, 2. 1. 1971, p. 1.

[2] OJ No L 94, 28. 4. 1970, p. 19.
[3] OJ No L 94, 28. 4. 1970, p. 9.
[4] OJ No L 94, 28. 4. 1970, p. 13.
[5] OJ No L 295, 30. 12. 1972, p. 1.

Whereas Council Decison of 1 February 1971 [1] on the reform of the European Social Fund, at Article 9 thereof, provides in particular that the expenditure incurred by the Fund may be authorized for a period of two years beyond the financial year in question;

Whereas it is accordingly opportune to fix the particular procedure concerning appropriations and expenditure of the European Social Fund;

Whereas Regulation (EEC) No 729/70 provided for transfers of advances from the Fund to Member States, for their services and paying bodies, from 1 January 1971, for the financing of expenditure assignable to the Guarantee Section of the European Agricultural Guidance and Guarantee Fund; whereas the amount of advances decided upon by the Commission should remain within the limits of the total amount of appropriations in the budget for the Guarantee Section of the European Agricultural Guidance and Guarantee Funds and be the subject of global provisional commitments;

Whereas, without prejudice to the making up of the accounts provided for in Article 5 (2) (b) of Regulation (EEC) No 729/70, the expenditure made by the services and bodies in application of Article 4 of that regulation should be provided for by a commitment in accordance with the budgetary nomenclature and be charged to the financial year during which the payments were made by the said services and bodies;

Whereas the making of the accounts constitutes, in itself, recognition by the Commission of the expenditure declared by the Member States in the framework of provisions adopted in the implementation of Article 5 of Regulation (EEC) No 729/70 and any corrections arising therefrom must be assigned to the title of the financial year during which the accounts are made up;

Whereas in the context of the enlargement of the Communities, it is opportune to adopt, by way of exception, a special provision for the passage from the 1972 financial year to that following; whereas that provision cannot be taken to derogate from the provisions of Articles 2 and 127 to 132 inclusive of the Act concerning the Conditions of Accession and the Adjustments to the Treaties [2], or from the management principles set out in this Financial Regulation;

Whereas it is necessary, for the financing of expenditure on Food Aid ensured by the grant of advances to Member States, to provide for rules analogous to those governing the advances to the Guarantee Section of the European Agricultural Guidance and Guarantee Fund;

Whereas it is opportune, for the financing of expenditure chargeable to the Guidance Section of the European Agricultural Guidance and Guarantee Fund, to lay down rules on the entry in the budget of the annual appropriations fixed by Article 6 (5) of Regulation (EEC) No 729/70, on the re-entry of appropriations from earlier financial years, and on covering the said appropriations by revenue;

Whereas the expenditure assignable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section, particularly in relation to the last two months of the financial year, are communicated to the Commission by the Member States on dates which do not allow budgetary operations, and in particular commitments and charges against payment, to be carried out before 31 December at the latest; whereas, accordingly, provision should be made for a date before which these operations are to be carried out, together with a special procedure for the transfer of appropriations;

Whereas the Decision of 16 January 1969 setting up the Office for Official Publications of the European Communities [3] contains certain provisions concerning appropriations, revenue and expenditure of this office; whereas it is opportune to fix the special procedure applicable to the said appropriations, revenue and expenditure;

HAS ADOPTED THIS FINANCIAL REGULATION:

---

(1) OJ No L 28, 4. 2. 1971, p. 15.

(2) OJ No L 73, 27. 3. 1972, p. 14.
(3) OJ No L 13, 18. 1. 1969, p. 19.

TITLE I

GENERAL PRINCIPLES

Article 1

1. The budget of the European Communities (hereinafter called 'budget') is the act which makes provision for and authorizes annually in advance the expected revenue and expenditure of the Communities. For the purposes of this Financial Regulation, the revenue and expenditure of the Communities shall comprise:

— administrative expenditure of the European Coal and Steel Community and the revenue relating thereto;

— revenue and expenditure of the European Economic Community;

— revenue and expenditure of the European Atomic Energy Community, with the exception of that of the Supply Agency and of the Joint Undertakings.

The abovementioned expenditure shall comprise that arising from the activities of the institutions for which provision is made in the budgetary nomenclature provided for in Article 15 (4).

2. For the purposes of this Financial Regulation, research and investment expenditure shall comprise any expenditure which could be allocated to the budget pursuant to the Treaty establishing the European Atomic Energy Community and to the measures taken in application thereof and in particular;

— expenditure relating to the implementation of the research and training programme of the Community;

— any contribution to the capital of the Supply Agency and to its investment expenditure;

— expenditure relating to the equipment of training centres;

— any contribution to the Joint Undertakings and to certain joint enterprises;

— the Commission's financial support to prospecting programmes in the territories of Member States as referred to in Article 70 of the Treaty establishing the European Atomic Energy Community and also the financing of emergency stocks of which any build up shall be decided pursuant to Article 72 of the same Treaty;

— loans approved and charges relating thereto;

— repayment of loans and charges relating thereto;

and also all other expenditure relating to the activities decided on by the Council.

3. Without prejudice to Articles 95, 104 and 107, expenditure may be authorized for a period subsequent to the financial year only in accordance with the detailed rules provided for in the budget.

Operating expenditure arising from contracts which have been concluded in accordance with local usage for periods going beyond the financial year is not subject to the provisions of the preceding subparagraph. Such expenditure shall be allocated to the budget for the financial year in which it is incurred.

4. Where necessary, and at the request of the European Parliament, the Council or the Court of Justice, the Commission may submit supplementary or rectifying preliminary draft budgets. These shall be examined, established and finally adopted in the same way and in accordance with the same procedure as the budget whose provisions it modifies. Such a draft budget must be justified by reference to the said budget. The competent authorities shall discuss it taking into account the urgency of the matter. Supplementary preliminary draft budgets must, as a general rule, be submitted to the Council not later than the date laid down for tabling the preliminary draft budget for the next financial year.

5. The final adoption of the budget obliges each Member State to place the contributions at the disposal of the Commission, in accordance with the rules laid down in this Regulation.

Article 2

Budget appropriations shall be used in accordance with principles of economy and sound financial management.

Article 3

1. All revenue and expenditure shall be entered in full in the budget and in the accounts.

All revenue shall be used to cover all expenditure without prejudice to the implementation of the provisions of Article 3 (4) and Article 4 (6) of the Decision of 21 April 1970.

2. Notwithstanding the provisions of the second subparagraph of paragraph (1), any revenue allocated

to the Communities for a specific purpose, such as income from foundations, subventions, gifts and bequests, shall not be used for any other purpose.

The Commission may accept any donation made to the Communities, and in particular from foundations, from subsidies, gifts and bequests.

The Commission shall accept donations which may involve any kind of financial burden only subject to prior authorization from the European Parliament and the Council which shall vote on the matter within two months, from the date of receipt of the request from the Commission. If no objection has been made within this period, the Commission may take a final decision on acceptance.

Article 4

No revenue and no expenditure may be effected unless charged to an article in the budget.

Save as otherwise provided in this Financial Regulation, expenditure cannot be incurred in excess of the appropriations authorized for the financial year or of the authorization granted in respect of subsequent financial years.

Authorization of expenditure shall not exceed the allotted appropriations. The total amount of the proceeds shall be entered in the account without any adjustment of revenue against expenditure, save as otherwise provided in Article 22.

Article 5

The financial year shall correspond to the calendar year.

The revenue of a financial year shall be entered in the accounts for that financial year on the basis of entitlement up to and including 31 December.

The portion of entitlement for a financial year which has not been collected at that date shall be entered separately article by article up to and including 31 December of the next financial year in the accounts for the next financial year as an outstanding amount from the preceding financial year still to be collected.

The allotted appropriations shall be used solely to cover expenditure properly entered into and paid in the financial year for which they were granted, save as otherwise provided in Articles 6, 95, 104 and 111, and to cover the debts relating to preceding financial years for which no appropriation was carried forward.

The expenditure of a financial year shall be entered in the accounts for that year on the basis of expenditure, the authorization of which reached the financial controller not later than 31 December, and which were effected not later than the following 15 January.

Article 6

1. (a) Appropriations relating to remuneration and allowances of members of the institutions and of personnel may not be carried forward.

(b) Appropriations for payments still outstanding as at 31 December for commitments entered into after 15 December and which relate to the supply of goods and services and for the portion of the appropriations still unused as at 31 December may be carried forward to the next financial year only.

(c) Appropriations for payments still outstanding by reason of commitments properly entered into between 1 January and 31 December, with the exception of commitments entered into after 15 December and which relate to supply of goods and services shall be carried forward automatically to the next financial year only.

2. For the appropriations mentioned in paragraph 1 (b), the Commission shall submit to the Council and shall forward to the European Parliament, before 1 May, the requests to carry forward appropriations, duly supported by documents, made by the European Parliament, the Council, the Court of Justice and the Commission itself.

Should the Council, acting by a qualified majority after consulting the European Parliament, fail to take a contrary decision within a month, the carrying forward of these appropriations shall be deemed to be accepted.

3. Unexpended revenue and appropriations available on 31 December, arising out of donations referred to in Article 3, paragraph 2, shall be carried forward automatically.

4. Appropriations not yet committed on 31 December, as referred to in paragraph 1 (b), and authorized to be carried forward to the next financial year shall lapse if they are not committed and paid by the end of the said financial year, with the exception of

appropriations in the Guidance Section of the European Agricultural Guidance and Guarantee Fund.

5. Notwithstanding the provisions of paragraph 1, the appropriations in the Guidance Section of the European Agricultural Guidance and Guarantee Fund in respect of payments still due pursuant to commitments entered into between 1 January and 31 December shall be carried forward automatically for a period of five years.

On expiry of that period, the Commission may submit annually to the Council before 1 May the appropriations still committed which have to be carried forward, duly justified, as requested. The Council shall act by a qualified majority within a month; if it has not acted at the end of that period, the carrying forward of the appropriations shall be deemed to be accepted.

6. The Council and the European Parliament shall be provided, for their information, before 1 April, with a list of the items to be carried forward automatically.

7. When implementing the budget details of the use of appropriations carried forward shall be entered separately article by article in the accounts for the current financial year.

Article 7

Current administrative expenditure chargeable to the next financial year and which, by its nature, arises at the beginning of that financial year may, as from 15 November of each financial year, be charged as an expected commitment against the appropriations provided for in respect of the next financial year up to a maximum of a quarter of the total corresponding appropriations for the current year. However, such commitments shall not apply to new expenditure of a kind not yet approved in principle in the budget of the then current financial year.

Article 8

If the budget is not finally adopted at the beginning of the financial year, Article 78b of the Treaty establishing the European Coal and Steel Community, Article 204 of the Treaty establishing the European Economic Community, and Article 178 of the Treaty establishing the European Atomic Energy Community shall apply to commitments and payments of expenditure of a kind already approved in principle in the last budget duly adopted.

Payments may be made monthy in respect of any chapter up to one twelfth of the budget appropriations in respect of the relevant chapter for the preceding financial year; this may not, however, have the effect of placing at the disposal of the Commission monthly appropriations in excess of one twelfth of those provided for in the draft budget or, in the absence thereof, in the preliminary draft budget. Commitments may be undertaken up to a quarter of the total appropriations in respect of the relevant chapter for the preceding financial year increased by one twelfth for each completed month; these commitments may not, however, exceed the limit of appropriations provided for in the draft budget or, in the absence thereof, in the preliminary draft budget.

At the request of the Commission, and notwithstanding the provisions of the second subparagraph, the Council may, acting by a qualified majority, on the basis of administrative requirements, and after consulting the European Parliament, authorize the simultaneous expenditure in respect of two or more provisional twelfths.

As regards research and investment appropriations the provisions of Article 101 shall apply.

Article 9

The budget and the supplementary or rectifying budgets, as finally adopted, shall be published in the *Official Journal of the European Communities*, at the instance of the President of the institution who established the final adoption of that budget.

Article 10

1. The value of the unit of account in which the budget shall be established shall be 0·88867088 grammes of fine gold.

2. In case of change in the parity of the currency of one or more Member States in relation to the unit of account, the Commission may submit to the Council within two months of such change in parity a rectifying preliminary draft budget adjusting the appropriations expressed in units of account and the revenue, so that the volume of services provided for in the budget remains unchanged. The adjustment of receipts shall be carried out in accordance with the provisions in Title III, Section II.

TITLE II

PRESENTATION AND STRUCTURE OF THE BUDGET

SECTION I

PRESENTATION OF THE BUDGET

Article 11

The European Parliament, the Council and the Court of Justice shall, each year before 1 July, draw up an estimate of their expenditure and own revenues for the following year.

The Audit Board and the Auditor of the European Coal and Steel Community shall, before this date, forward an estimate of their expenditure and own revenues for the coming year to the European Parliament and the Council.

The Economic and Social Committee shall, before this date, forward an estimate of its expenditure and own revenue for the following year to the Council.

Such estimates shall be forwarded to the Commission and, for information, to the Council not later than 1 July.

Article 12

1. The Commission shall consolidate the estimates, referred to in Article 11, in the preliminary draft budget of the European Communities and shall place it before the Council each year not later than 1 September.

2. Each section of the preliminary draft budget shall be preceded by an introduction prepared by the institution concerned.

3. In support of the preliminary draft budget, there shall be submitted:

— for each category of staff, a detailed list of budgetary posts and actual numbers of officials and employees on the date of the submission of the preliminary draft budget, listing their allocation according to career brackets, administrative units, or large operational units as regards the establishments of the Joint Research Centre;

— where a change in the numbers of officials and employees is proposed a statement giving the reason for requesting new posts;

— a monthly estimate of payments and collection of cash;

— a table listing, for the Guidance Section of the European Agricultural Guidance and Guarantee Fund:

(a) a statement of commitments and payments as at 31 December of the preceding year and as at 1 September of the current year;

(b) a schedule of due dates for estimated payments to the end of the current year;

(c) estimated payments for subsequent financial years.

4. Before the preliminary draft budget, the Commission shall submit a general introductory note containing in particular:

— an outline of the policy giving the reason for appropriations requested;

— an explanation of the changes in appropriations from one financial year to the next.

Furthermore, the Commission shall attach to the preliminary draft budget an opinion on the estimates in respect of the other institutions; that opinion may contain different estimates duly reasoned.

5. The Commission, where appropriate at the request of the European Parliament, the Council or the Court of Justice, may file, before the adoption of the budget, any amendment taking into account additional information.

Article 13

The Council shall establish the draft budget in accordance with the procedure laid down in Articles 78 and 78A of the Treaty establishing the European Coal and Steel Community, Articles 203 and 203a of the Treaty establishing the European Economic Community and Articles 177 and 177a of the Treaty establishing the European Atomic Energy Community.

It shall be forwarded to the European Parliament and placed before it not later than 5 October. The Council shall attach to that draft budget an explanatory memorandum defining in particular:

— the relationship between the principal objectives of the Communities and the requests for appropriations;

— the changes in appropriations compared with the preceding financial year;

— the Council's reasons for departing, where necessary, from the preliminary draft budget.

Article 14

The budget shall be finally adopted in accordance with Articles 78 and 78A of the Treaty establishing the European Coal and Steel Community, Articles 203 and 203a of the Treaty establishing the European Economic Community and Articles 177 and 177a of the Treaty establishing the European Atomic Energy Community.

SECTION II

STRUCTURE OF THE BUDGET

Article 15

1. The budget shall consist of separate parts, called sections, dealing with revenue and expenditure of the European Parliament, the Council, the Commission and the Court of Justice.

The revenue and expenditure of the Economic and Social Committee shall be entered in the section dealing with the Council. The revenue and expenditure of the Audit Board and of the Auditor of the European Coal and Steel Community shall be entered in two halves: one half in the section dealing with the Council and the other half in the section dealing with the European Parliament.

The revenue and expenditure of the Economic and Social Committee, the Audit Board and the Auditor of the European Coal and Steel Community shall be 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. These statements of their revenue and expenditure shall be annexed to the section dealing with the Council.

2. In each section, items of revenue and expenditure shall be classified according to their nature or their use under titles, chapters, articles and items.

3. Each section of the budget shall include a chapter in respect of provisional appropriations not allocated and a chapter in respect of expenditure not specially provided for. Appropriations under these chapters shall only be used by means of transfer in accordance with the procedure laid down in Article 21.

4. The budgetary nomenclature annexed to this Regulation shall be mandatory in respect of apportionment of revenue and expenditure under separate titles, chapters and articles. Where necessary, it may be supplemented within the framework of the budgetary procedure.

Article 16

The budget shall show in the section relating to each institution:

(a) budget appropriations for the financial year in question divided into titles, chapters, articles and items in accordance with a decimal classification system;

(b) according to the same classification, the amount of the budget appropriations for the preceding financial year and the amount of actual expenditure for the last financial year for which the accounts have been closed, increased by the items carried forward;

(c) any appropriate comment for each subdivision; such comments may be binding in which case it shall be specifically mentioned;

(d) in the annex thereto, a list of posts fixing the number of posts for each grade in each category and in each service;

(e) annexed to the Commission section, a list of posts in respect of officials, establishment staff of the Joint Research Centre and temporary servants occupying permanent posts, divided into categories and grades, whose appointment is authorized within the limits of the budget appropriations.

However, as regards scientific and technical staff, the division may be shown under different groups of grades, in accordance with the conditions laid down in each budget. The list of posts must mention the number of highly qualified technical or scientific personnel who are given special advantages under the Staff Regulations of these officials.

The list of posts shall constitute an absolute limit for each institution; no appointment may be made in excess of the limit set.

TITLE III

IMPLEMENTATION OF THE BUDGET

SECTION I

GENERAL PROVISIONS

Article 17

The execution of the budget shall be carried out in accordance with the principle of the Separation of, authorizing officers and accounting officers.

The appropriations shall be administered by the authorizing officer who is solely empowered to enter into commitments regarding expenditure, establish

entitlements to be collected and issue proof of revenue and payments. The accounting officer shall ensure any collection or payment. The duties of authorizing officer shall be incompatible with those of financial controller or those of accounting officer.

Article 18

The Commission shall implement the budget on its own responsibility in accordance with the provisions of this Financial Regulation and within the limits of the allotted appropriations.

The powers needed for the implementation of the budget sections relating to the European Parliament, the Council or the Court of Justice shall be conferred by the Commission upon each of these institutions.

With the exception of the cases provided for in Articles 43, 52 and 55, the Commission and the other institutions may delegate powers in accordance with the conditions laid down by the rules of procedure and within the limits fixed by them in the instrument of delegation of powers.

Those delegated may only act within the limits of the powers expressly conferred upon them.

The instruments of delegation of powers must be notified to all the parties concerned in accordance with the procedure for implementation referred to in Article 118.

Save as otherwise provided, the Economic and Social Committee, the Audit board and the Auditor of the European Coal and Steel Community shall, for the purposes of this Financial Regulation, be treated in the same way as institutions of the Communities.

Article 19

Each institution shall appoint a financial controller who shall be the official in charge of the control of commitments and authorization of all expenditure and also the control of all revenue.

The control shall be carried out by that official by means of inspection of the files relating to expenditure and revenue and, if necessary, on the spot.

The financial controller may be assisted in his duties by one or more assistant financial controllers.

The special rules applicable to such officials, which shall be laid down within the framework of the measures of implementation taken under Article 118, shall be determined in such a way as to guarantee the independence of their duties. The measures taken in respect of their appointment and promotion, disciplinary action or transfers, various methods of interruption or termination of appointment, shall be subject to reasoned decisions to be forwarded, for information, to the European Parliament, the Council and the Commission.

The persons concerned, and the institutions employing them, may institute proceedings before the Court of Justice.

Article 20

In each institution, the collection of revenue and the payment of expenses shall be carried out by an accounting officer.

This accounting officer shall be appointed by the Institution.

Without prejudice to the system provided for in Articles 4 and 5 of Regulation (EEC) No 729/70 and subject to the provisions laid down in Article 56, second subparagraph, and Article 57, the accounting officer is solely empowered to manage funds and assets. He shall be responsible for their care.

He may be assisted in his duties by one or more assistant accounting officers, appointed under the same conditions as the accounting officer.

Article 21

1. Appropriations shall be classified by chapter and article.

2. Appropriations under each chapter of expenditure shall not be used for purposes of other chapters of expenditure.

3. However, the Commission may propose to the Council that appropriations be transferred from one chapter to another. Proposals made by other institutions for transfers from one chapter to another, shall be automatically forwarded to the Council; the Commission may when forwarding these, attach its opinion to these proposals.

The Council shall act by a qualified majority taking into account the urgency of the matter and shall inform the European Parliament thereof.

If the Council has not acted within six weeks, the transfers of appropriations shall be deemed to be approved.

As regards the transfers of appropriations from one chapter to another within Title I, the Council shall act by qualified majority within four weeks. If the Council has not acted within that time-limit, the transfers of appropriations shall be deemed to be approved.

With regard to proposals for transfers from chapter 'Non-allocated Provisional Appropriations' to other chapters, the Council shall, except in cases of extreme urgency, consult the European Parliament without delay upon receipt of the proposal. The European Parliament shall give its opinion in good time to allow the Council to take cognisance of it and to act within the time limit provided for in this Financial Regulation.

4. In each section, transfers from one article to another within each chapter shall be made by the Commission, deciding according to the urgency of the matter. As regards sections which do not relate to the Commission, such transfers shall be deemed effective if the Commission does not make a decision within six weeks from the date when the proposal is lodged.

Every proposal for a transfer within a chapter or from one chapter to another shall be subject to the approval of the financial controller who shall attest that the appropriations are available.

5. Except where a decision is taken in accordance with the budgetary procedure, appropriations by means of transfers can be allotted only to items of the budget for which the budget has authorized appropriations or has made a 'token entry'.

6. This Article shall apply to the appropriations for revenue allotted to a purpose under Article 3 (2), only where such revenue retains its allotment to a purpose.

Article 22

Notwithstanding Article 4,

(a) the following may be deducted from all bills, invoices or statements, which shall then be authorized for the net amount:

— fines imposed on a party to a contract;

— adjustments of amounts paid in error, which may be made by means of deduction in advance against a payment of the same kind of expenditure, made against appropriation under the chapter, article and financial year in respect of which the excess payment was made;

— the value of apparatus and equipment for scientific and technical purposes and also the value of vehicles, apparatus and installations taken in part exchange according to commercial usage upon purchase of new apparatus, vehicles, equipment and installations of the same kind.

Discounts, refunds and rebates on creditors' invoices and bills shall not be recorded as separate revenue;

(b) the following may be used again:

— revenue arising from the refund of amounts paid in error against budget appropriations;

— the proceeds arising from the supply of goods and services to other institutions or bodies, including the refund of detached duty allowances effected on behalf of those institutions or bodies, and reimbursed by these;

— the amount of insurance payments received;

— the revenue arising from the sale of publications and films;

— the amount of the refund of fiscal charges, incorporated in the price of the products or services provided to the Communities, effected by Member States pursuant to the provisions of the Protocol on the Privileges and Immunities of the European Communities;

— the revenue from the supply of goods and services against payment;

— the proceeds from the sale of vehicles, equipment and installations and also apparatus and equipment for technical and scientific purposes, disposed of when replaced.

The transactions in respect of sums to be used again must take place before the end of the financial year which follows the one in which the revenue was collected;

(c) the losses and profits made on the rates of exchange when transferring funds and also the interests on the credit and debit side relating to cash operations may be compensated, only the balance being shown as revenue or expenditure.

The accounting plan shall provide for suspense accounts in order to record revenue and expenditure of sums to be used again.

SECTION II

BUDGETARY REVENUE MANAGEMENT OF AVAILABLE FUNDS

1. General provisions

Article 23

1. All measures of the type that could give rise to a Community claim must be preceded by a proposal from the authorizing officer concerned. Such proposals shall be forwarded to the official in charge of financial control in each institution. They shall mention, in particular, the type, the assessment and the budget entry of the revenue and also the name and description of the debtor. They shall be recorded, after approval by the official in charge of financial control, in accordance with conditions to be determined within the framework of the measures of implementation provided for in Article 118. The purpose of the approval of the official in charge of financial control shall be to establish that:

(a) the receipt is imputed to the correct entry in the budget;

(b) the proposal is in order and conforms to the provisions applicable, in particular, to the budget and to the regulations and also all acts made pursuant to the Treaties and the regulations, and the principles of sound financial management.

The official in charge of financial control may refuse his approval. The authorizing officer, by a duly reasoned desision, and on his sole responsibility, may ignore that. The decision of the authorizing officer shall have executory effect; it shall be communicated for information to the financial controller. The higher authority of each institution shall periodically inform the Audit Board of each one of these decisions.

2. When the authority responsible for the institution waives the right to draw up an act giving rise to a claim or the recovery of funds lent, it shall inform the official in charge of financial control thereof.

When the official in charge of financial control finds that an act giving rise to a claim has not been established, or that no claim has been recovered he shall inform the institution thereof.

Article 24

The accounting officer shall be responsible for the revenue documents duly established.

He shall apply all due diligence to ensure, in the time limits provided for in the revenue documents, that the Communities' resources are entered and to secure the safekeeping of their rights.

The accounting officer shall inform the authorizing officer and the financial controller of any revenue not entered in the time-limits provided for.

Article 25

A receipt shall be issued in respect of all cash payments made to the accounting officer.

2. Own resources

Article 26

1. The own resources to be paid by each Member State shall be included in estimates entered in the budget and expressed in units of account as defined in Article 10. Their availability and their payment shall be in accordance with Title II of Council Regulation (EEC, Euratom, ECSC) No 2/71 of 2 January 1971 implementing the Decision of 21 April 1970 [1] on the replacement of financial contributions from Member States by the Communities' own resources, as amended by Regulation (ECSC, EEC, Euratom) No 906/73 [2].

2. However, each Member State shall transfer their own resources actually established up to the percentage provided for, for the financial year in question in the fourth subparagraph of Article 3 (1) of the Decision of 21 April 1970.

3. Financial contributions from Member States

Article 27

The financial contributions from Member States fixed by the budget shall be expressed in units of account as defined in Article 10. They shall be converted into the respective national currencies on the basis of the relationship existing on the day of their payment between the weight of fine gold contained in a unit of account as referred to above and the weight of fine gold corresponding to parity in respect of each of those currencies as declared to the International Monetary Fund. Should the currency of one or more of the Member States cease to have any declared parity with the International Monetary Fund, the Commission shall propose appropriate measures to the Council.

---

[1] OJ No L 3, 5. 1. 1971, p. 1.
[2] OJ No L 89, 5. 4. 1973, p. 1.

Article 28

The financial contributions thus expressed in national currencies shall be entered by each Member State to the credit of special accounts entitled 'Contributions' opened by the Commission with the Treasury, or the body appointed by the Member State in accordance with the procedure laid down in Articles 31 to 37 inclusive.

The Commission shall have at its disposal in accordance with the conditions laid down in Article 38, the amounts entered to the credit of those accounts. For this purpose, it shall forward to the Treasuries or the bodies appointed by the Member States its orders or instructions which shall be carried out as soon as possible. Such deposit accounts are kept free of charge to the Communities and do not earn interest for them.

Article 29

The amounts shown to the credit of the accounts referred to in Article 28 shall retain the value corresponding to the parity in force on the day of deposit in relation to the unit of account as defined in Article 10.

Should the parity of the currency of a Member State in relation to the unit of account be modified, there shall immediately be an adjustment of the balance of those accounts, by means of a further payment made by the Member State or Member States concerned or a repayment made by the Commission.

Article 30

During the month following the final adoption of the rectifying budget as provided for in Article 10 of any Council decision which records the consequences of the parity changes that occurred, an adjustment of the contributions due shall be made, where necessary.

4. Financing the cash requirements of the Communities within the framework of budgetary expenditure

Article 31

1. The cash requirements assessed monthly shall be met by the Member States in proportion to the relative share laid down in the budget for each of them.

The final adoption of a supplementary or rectifying budget shall necessitate, where appropriate, the amendment of the abovementioned relative share.

2. Each Member State shall deduct from the sum due from it the amount of own resources to be paid the same month, in accordance with the provisions of Article 9 of Regulation (EEC, Euratom, ECSC) No 2/71.

3. However, the Member States which, according to budget estimates, would not be bound to make financial contributions, shall transfer monthly, as own resources, an amount corresponding to the relative share applied to the cash needs referred to in paragraph 1.

Article 32

At the close of the accounts of each financial year, the Commission shall draw up a table of amounts showing the difference between the amount actually paid by the Member States and that which they should have paid in accordance with the account for revenue and expenditure for the financial year in question.

The total amount thus determined shall be refunded to them by way of a deduction from the next monthly payment to be made.

As far as may be necessary and up to a maximum amount of 400 million units of account the Member States shall, at the request of the Commission simultaneously place at the disposal of the Commission the total amount referred to in the preceding paragraph. In that case, the financial participation from Member States shall be apportioned as follows:

— for the new Member States, in accordance with the percentages laid down in Article 129 of the Act concerning the Conditions of Accession and the adjustments to the Treaties taking into account the abatement provided for in Article 130,

— for the other Member States, and in order to cover the balance, in accordance with the percentages laid down in Article 3 (2) of the Decision of 21 April 1970.

Where the total amount referred to above exceeds 400 million units of account the excess shall be included in the cash requirements of the Commission.

The amounts thus determined shall be carried forward to the next monthly payment to be made.

Article 33

If, when the Commission calls for funds, the budget has still not been finally adopted, the relative share taken as reference for determining the participation of each Member State in accordance with Article 31 (1) above shall be that of the draft or preliminary draft budget under consideration.

Article 34

1. The Commission shall inform each Member State of the cash requirements referred to in Article

31 (1) not later than the first of the month preceding that to which the estimate relates.

2. The corresponding payments other than own resources shall be made by each Member State not later than the fifteeenth of the month preceding that to which the estimate relates.

However, the contributions provided for in Articles 3 (4) and 4 (6) of the Decision of 21 April 1970 shall be paid:

— to the extent of 7/12 not later than 15 January;

— the balance not later than 15 July.

These payments shall be entered in a special 'Contributions' account pursuant to Article 28.

Any delay in the entry into this account of the amounts due pursuant to Articles 31 to 34 inclusive shall give rise to payment by the Member State concerned of interest, the rate of which shall be equal to the highest discount rate in the Member States applicable on the date when the payment falls due. That rate shall be increased by 0·25 % for each month of delay.

Article 35

Four times a year, the Commission shall submit a report to the European Parliament and to the Council on the implementation of the budget. This report shall make it possible to examine the cash balance of the Communities and see whether it has been adjusted to current requirements.

Article 36

Payments provided for in Articles 26 and 34 shall be made in national currencies; they shall be calculated on the basis of the parity declared to the International Monetary Fund in force on the day of payment.

Article 37

1. Articles 31 to 36 inclusive above shall remain in force until 31 December 1974 or at the latest until the time when for certain Member States the financial contributions are replaced by the payment of part of the value added tax pursuant to Article 4 of the Decision of 21 April 1970.

2. Notwithstanding the first subparagraph of Article 34 (2), the payments, until 1 October 1973, other than own resources, shall be made at the latest by the end of the month preceding that to which the estimate relates.

5. Management of available funds

Article 38

The Commission shall have at its disposal the funds credited to the accounts referred to in Article 28 of this Financial Regulation and Article 7 of Regulation (EEC, Euratom, ECSC) No 2/71, in order to replenish its accounts, and in particular:

— to ensure payments to be made in the national currency in which that account is kept,

— to effect transfers which are necessary for the implementation of the budget.

Article 39

The Commission shall forward quarterly to each Member State a statement of transfers effected from the currency of that Member State to another currency.

SECTION III

COMMITMENT, CLEARANCE, AUTHORIZATION AND PAYMENT OF EXPENDITURE

1. Commitment of expenditure

Article 40

1. A proposal for a commitment of expenditure shall be made in advance by the relevant authorizing officer in respect of all measures which may involve an expenditure against the budget. Provisional commitment may be entered into for current expenditure.

2. For the purposes of appropriations of the Guidance Section of the European Agricultural Guidance and Guarantee Fund, the decisions taken by the Commission in accordance with Article 7 of Regulation (EEC) No 729/70 shall be deemed to be a commitment of expenditure.

3. The procedure for implementing these provisions shall be laid down as provided for in Article 118. This procedure shall, on the basis of actual needs, ensure that an exact account is kept of commitments and authorizations.

Article 41

Proposals for commitments shall be referred, in each institution, to the financial controller and then to

the department in charge of accounts: they shall show, in particular, the purpose of the expenditure, the estimated amount involved, showing, where possible, the currency and the budget item to which it is to be charged and also the name and description of the creditor; they shall be registered, as provided for in the measures of implementation taken under Article 118, after approval by the financial controller.

Article 42

The purpose of the approval of proposals for commitments of expenditure given by the financial controller shall be to establish that:

(a) the expenditure has been charged to the correct item in the budget;

(b) appropriations are available;

(c) the expenditure is in order and is in accordance with the relevant provisions of, in particular, the budget, regulations and any measures taken in implementation of the Treaties or of the regulations;

(d) the principles of sound financial management have been applied.

The financial controller may withhold his approval if it appears from the decision giving discharge that a commitment would not comply with the regulations.

The measures of implementation of these provisions shall be determined in accordance with Article 118.

Article 43

In case of refusal, the financial controller shall furnish a written statement of his reasons therefor. The authorizing officer shall be notified accordingly.

In case of refusal to approve an item and where the authorizing officer maintains his proposal, this refusal shall be referred for a decision to the higher authority of such one of the Institutions concerned and referred to in the first two subparagraphs of Article 18.

Except where the availability of appropriations is in doubt, the said higher authority, by means of a duly reasoned decision, and on its sole responsibility, may ignore such a refusal. This decision shall have executory effect; it shall be communicated for information to the financial controller. The higher authority of each institution shall periodically inform the Audit Board of each one of these decisions.

2. Clearance of expenditure

Article 44

The purpose of clearance of expenditure by the authorizing officer shall be:

— to verify the existence of the rights of the creditor;

— to determine or verify the existence and the amount of the existing debt; and

— to verify the conditions under which payment falls due.

Article 45

Clearance of any expenditure shall be subject to the submission of supporting documents showing the creditor's claim and the service rendered or the existence of a document justifying payment. The measures of implementation taken under Article 118 shall lay down the nature and the contents of the supporting documents to be enclosed with the payment order.

The authorizing officer empowered to clear expenditure shall personally check the supporting documents or shall, on his own responsibility, ascertain that this has been done.

Article 46

Remuneration and allowances shall be cleared in accordance with a collective statement drawn up by the department in charge of personnel, except where individual clearance is necessary.

3. Authorization of expenditure

Article 47

Authorization shall be the formal step whereby the authorizing officer, by the issue of a payment order, authorizes the accounting officer to pay an item of expenditure which he has cleared.

Article 48

The payment order shall state:

— the financial year against which the payment shall be charged;

— the article in the budget and any other subdivision that may apply;

— the amount to be paid (in figures and words) showing the currency;

— the name and address of the payee;

— the purpose of the expenditure;

— and the method of payment, wherever possible.

The payment order shall be dated and signed by the authorizing officer.

Article 49

The payment order shall be accompanied by the original supporting documents, as determined by the measures of implementation laid down in Article 118; those documents shall be certified or accompanied by a certificate confirming the correctness of the amounts to be paid, the receipt of supplies and the performance of the service and, if appropriate, the entry of the goods in the inventories, referred to in Article 67.

It shall show the numbers and dates of the corresponding approvals of commitment. Copies of supporting documents, certified as true copies by the authorizing officer, may, in some cases, be accepted in place of originals.

Article 50

For payments by instalment, the first payment order shall be accompanied by documents establishing the creditor's right to payment of the instalment in question. Subsequent payment orders shall refer to the supporting documents already furnished, and to the reference number of the first payment order.

The authorizing officer may grant advances to personnel if the Staff Regulations or the provisions laid down by regulation specifically provide therefor, or if an official or other servant is forced to make disbursements on behalf of his institution and chargeable to the budget.

Apart from the advance funds offices, as referred to in Article 57, no advance may be granted unless it has been approved beforehand by the financial controller.

Article 51

Payment orders shall be sent for prior approval to the financial controller.

This prior approval shall confirm that:

(a) the payment order was properly issued;

(b) the payment order agrees with the commitment of expenditure and that the amount thereof is correct;

(c) the expenditure is charged to the correct items of the budget;

(d) appropriations are available;

(e) the supporting documents are in order;

(f) the payee is correctly described.

Article 52

In the event of refusal to approve, Article 43 shall apply.

Article 53

After approval the original of the payment order together with all supporting documents shall be forwarded to the accounting officer.

4. Payment of expenditure

Article 54

Payment shall be the final action whereby the institution concerned is discharged of its obligations towards its creditor.

Payment shall be made by the accounting officer within the limits of the funds available.

In the event of a substantive error or of the validity of the discharge being contested or of failure to observe the formalities prescribed by this Financial Regulation, the accounting officer shall suspend payment.

Article 55

If payment is suspended, the accounting officer shall give the reasons for his decision in a written statement which he shall send forthwith to the authorizing officer and, for information, to the financial controller.

Except where the validity of the discharge is contested, the authorizing officer may place the matter before the authority appointed by the institution in the manner provided in the rules of procedure. The said authority may require, in writing, and on its own responsibility, that payment be effected.

Article 56

Payments shall be effected as a general rule through a bank or post office giro account.

The procedure for opening, administering and use of such accounts shall be in accordance with measures referred to in Article 118. These provisions shall provide in particular for expenditure the payment of which must necessarily be effected either by cheque or by post office giro transfer order, and for the signature on cheques and on post office giro transfer orders of two duly authorized officials, one signature necessarily being that of the accounting officer, the assistant accounting officer, or a duly authorized administrator of advance funds.

5. Advance funds office

Article 57

For the payment of certain categories of expenditure, advance funds offices may be set up as provided for in measures of implementation taken under Article 118.

Those measures shall contain specific provisions concerning in particular:

— the appointment of administrators of advance funds;

— the nature and maximum amount of each expenditure to be incurred;

— the maximum amount of the funds which may be advanced;

— the time within which supporting documents must be produced;

— the responsibility of the administrator of advance funds.

TITLE IV

CONCLUSION OF CONTRACTS, INVENTORIES, ACCOUNTANCY

SECTION 1

CONTRACTS FOR THE SUPPLY OF GOODS AND SERVICES, AND HIRE CONTRACTS

Article 58

1. Contracts for the purchase or hiring of goods, for the provision of services or for construction works shall be in writing. They shall be concluded following adjudication or request for tenders.

However, contracts may be entered into by direct agreement in the circumstances referred to in Article 60.

Purchases may be made by way of a simple memorandum or invoice in the case provided for in Article 65.

2. Invitations to tender shall, as a general rule, be published throughout all the Member States, and, where appropriate, in third countries, to the extent to which this is compatible with development of industries in the Communities. However, their publication may be restricted, where the goods or services, because of their size or nature, are not fit subjects for a general invitation to tender.

Article 59

1. Adjudication is an administrative procedure to be performed before the conclusion of a contract and after an invitation to tender. Its effect shall be to confer publicly, on the holder of that proposal which, among the offers which are regular, complying with the conditions laid down and comparable, is the lowest, the right to the final award of the contract, after the approval of the competent authorizing officer. Adjudication is said to be public or open, where tendering is open to all; it is said to be restricted where only those whom it has been decided to consult because of their special qualifications may put in tenders.

2. A contract following a request for tenders is a contract entered into by the contracting parties following an invitation to tender. In this case, the offer thought to be the most attractive may be freely chosen, taking into account the cost of performance, running costs involved, technical merit, the time for performance, together with the financial guarantees and the guarantees of professional competence and put forward by each of the tenderers.

A request for tenders is said to be public or open where a general invitation to tender is involved; it is said to be restricted where it is addressed only to those whom it has been decided to consult because of their special qualifications.

3. The invitation to tender procedure, both as regards adjudication and request for tenders, shall be specified in the measures for implementation provided for in Article 118.

Article 60

Contracts may be made by direct agreement:

(a) where the contract for the purchase or hiring of goods, for the provision of services or for construction works involves an amount not exceeding 5 000 units of account, the institution being bound, however, as far as possible and by all appropriate means, to enable suppliers who are likely to be able to supply the goods and services in question to compete;

(b) where the purchase or hiring of goods, the provision of services or the contruction works are so urgently required that it is not possible to wait

for the full tendering procedure specified in Article 59 to be carried out;

(c) where the adjudications or requests for tenders do not give any result or where prices quoted are not acceptable;

(d) where for technical, practical or legal reasons, the supply of goods and services can only be carried out by a particular contractor or supplier;

(e) for contracts for the supply of goods and services or for construction works which technically cannot be separated from the main contract.

Article 61

There shall be no discrimination between nationals of Member States on grounds of nationality in respect of contracts entered into by the Communities.

Article 62

In each institution, contracts involving amounts exceeding 12 000 units of account shall, before the authorising officer takes a decision, be submitted for the Opinion of a Purchases and Contracts Advisory Committee whose rules of procedure shall be provided for in measures of implementation taken under Article 118.

Article 63

The Advisory Committee referred to in Article 62 shall include at least one representative of the department responsible for overall administration, one representative of the department responsible for finance and one representative of the department responsible for legal matters; a representative of the financial controller shall be present as observer.

The Committee shall deliver an Opinion as to whether the procedure followed is in order, on the choice of suppliers and, in general, on the proposed terms of the contract.

Any other problem concerning the matter, the subject of this Title, may be referred to the said Committee for an opinion.

Article 64

By way of guarantee of the performance of the contracts, the suppliers or contractors may be required, as a safety clause, to make a preliminary deposit as provided for by measures of implementation taken under Article 118.

The amount of the deposit shall be fixed:

— according to the usual trade terms of contracts for supplies;

— according to the list of special conditions governing building contracts.

For construction works involving an amount exceeding 100 000 units of account, a deposit shall be obligatory. A security may be retained until final acceptance of delivery.

Where a contract has not been performed or is late in completion, the institution shall be compensated adequately in damages and costs by the deduction of the amount from the deposit whether this has been lodged directly by the supplier, contractor or a third party.

Aritcle 65

Contracts may be made against invoice or memorandum only, where the expected value of the goods and services supplied does not exceed 200 units of account. That limit shall be 500 units of account for expenditure to be entered into outside the provisional places of work of the institution.

Article 66

When concluding contracts referred to in this Financial Regulation, each institution shall comply with the measures taken in respect of public works by the Council in implementation of the Treaty establishing the European Economic Community.

SECTION II

INVENTORIES OF MOVABLE AND IMMOVABLE PROPERTY

Article 67

Permanent quantitative inventories of all movable and immovable property belonging to the Communities shall be kept in accordance with a model drawn up by the Commission. Only movable property exceeding a specific value provided for in measures of implementation taken under Article 118 shall be entered in those inventories.

Each institution shall carry out its own inspection to ascertain that the entries in the inventory correspond to the facts.

Article 68

The sale of movable property shall be suitably advertised as provided for in measures of implementation taken under Article 118.

Apart from sales by public auction, officials and other servants of the institutions may not acquire any movable property resold by the said institutions.

Article 69

A statement or record shall be drawn up by the authorising officer and authenticated by the financial controller whenever any property in the inventory is disposed of, scrapped, hired out, or missing on account of loss, theft or any other reason.

The statement or record shall refer in particular to any obligation that may devolve on an official or other servant of the Communities or any other person to replace the item in question.

Immovable property or large installations, which are made available, shall give rise to the conclusion of contracts submitted to the financial controller for approval and shall be the subject of an annual communication to the European Parliament and the Council when the preliminary draft budget is submitted.

Article 70

All acquisitions of movable or immovable property as defined in Article 67 shall, before payment, be entered in the permanent inventories.

That entry shall be recorded in the corresponding invoice or annexed document.

SECTION III

ACCOUNTS

Article 71

Accounts shall be kept by the method of double entry and on the basis of the calendar year. They shall show all revenue and expenditure for the financial year; they shall be based on appropriate supporting documents. They may be kept in the currency of the country where the seat of the Commission is located or, where appropriate, in the currencies of the countries where the establishments of the Joint Research Centre are installed without prejudice to the provisions of Article 10.

The account for revenue and expenditure and the balance sheet shall be drawn up in units of account.

Entries in the accounts of any amount in units of account shall comply with the parity in force on the date of payment or actual payment.

Article 72

Entries relating to budget accounts and to commitments and established entitlements accounts shall be made on the basis of an accounting system whereby there is a clear division as regards nomenclature of budgetary items between the balance sheet account and the budgetary expenditure and revenue accounts.

They shall be recorded in books or cards. These shall make it possible to draw up a general monthly balance, and a statement by chapter and article of budgetary revenue and expenditure, which shall be forwarded to the financial controller.

Article 73

Subject to the advances referred to in Article 107, any advance shall be entered in a suspense account and settled at the latest during the financial year which follows the payment of this advance.

Article 74

Details of the method for drawing up and operating the accounting system shall be provided for in measures of implementation taken under Article 118.

Article 75

Accounts shall be closed at the end of the financial year to enable a balance sheet of the Communities and of the account for revenue and expenditure as referred to in Title VI to be drawn up. The account for revenue and expenditure shall be submitted to the financial controller.

TITLE V

RESPONSIBILITIES OF AUTHORIZING OFFICERS, FINANCIAL CONTROLLERS, ACCOUNTING OFFICERS AND ADMINISTRATORS OF ADVANCE FUNDS

Article 76

Authorizing officers who, when establishing entitlements to be recovered or issuing receipts, entering into commitments of expenditure or signing payment orders without complying with this Financial Regulation and the rules for its implementation shall be liable to disciplinary action and, where appropriate, to pay compensation. The same shall apply if they omit to draw up an instrument for a claim or if they neglect to issue receipts or are, without justification, late in issuing them.

Article 77

Financial controllers render themselves liable to disciplinary action and, where appropriate, to payment of compensation for any action taken during their term of office, in particular, by granting their approval in excess of the budgetary appropriations.

Article 78

1. Accounting officers and assistant accounting officers shall render themselves liable to disciplinary action and, where appropriate, to payment of compensation as regards payments made by them in disregard of the third subparagraph of Article 54.

They shall render themselves liable to disciplinary action and to payment of compensation as regards any loss or deterioration of the monies, assets and documents in their charge where such loss or deterioration result from an intentional mistake or serious negligence, on their part.

Under the same conditions, they shall be responsible for the correct execution of orders received by them in respect of the use and the administration of bank and post office giro accounts, and in particular:

(a) where the payments or recoveries made by them do not agree with the amounts on the payment orders or receipts;

(b) where they effect payment to a party other than the payee entitled.

2. Administrators of advance funds shall render themselves liable to disciplinary action and, where appropriate to payment of compensation in the following cases:

(a) where they cannot show due warrant with proper documents for payments made by them;

(b) where they effect payments to parties other then entitled payees.

They shall be liable to disciplinary action and to payment of compensation in respect of any loss or deterioration of the monies, assets and documents in their charge as a result of an intentional mistake or serious negligence on their part.

3. The Accounting officer, assistant accounting officers and administrators of advance funds may insure themselves against the risks arising under this Article.

The institution shall cover the insurance costs relating thereto in accordance with the measures taken in implementation of Article 118.

A special allowance is granted in each of the institutions to the accounting officer, assistant accounting officers or administrators of advance funds. The sums corresponding to this allowance shall be credited each month to an open account by the institution on behalf of each official in order to establish a guarantee fund for the purpose of covering any cash or bank shortage for which the person concerned might render himself liable, in so far as such shortages have not been covered by refunds from insurance companies.

The credit balance in these guarantee accounts shall be paid over to the persons concerned when they terminate their appointment as accounting officer, assistant accounting officer or administrator of advance funds.

4. The measures of implementation provided for in Article 118 shall specify the categories of officials or other servants qualified to be appointed accounting officers or administrators of advance funds.

Article 79

The liability to payment of compensation and disciplinary action of authorizing officers, financial controllers, accounting officers, assistant accounting officers and administrators of advance funds may be determined in accordance with the provisions, respectively, of Articles 22 and 86 to 89 inclusive of the Staff Regulations of Officials of the European Communities.

Article 80

Each institution shall be allowed a period of two years from the date when the account for revenue and expenditure is submitted to take a decision on the final discharge to be given to accounting officers for the transactions relating thereto.

TITLE VI

PRESENTING AND AUDITING ACCOUNTS

SECTION I

PRESENTING ACCOUNTS

Article 81

The Commision shall draw up not later than 1 June, an account for revenue and expenditure of the Communities.

This account shall be preceded by an analysis of the financial management in respect of the year in question. It shall cover all revenue and expenditure transactions relating to the preceding financial year for each institution. It shall be submitted in the same form and following the same subdivisions as the budget.

Article 82

The account for revenue and expenditure shall include the following tables allocated in accordance with the budget nomenclature:

1. The table of revenue shall include:

   — estimated revenue for the financial year;

   — amendments to the revenue estimates as a result of supplementary or rectifying budgets;

   — entitlements still to be collected from the preceding financial year;

   — entitlements established in the course of the financial year;

   — amounts collected;

   — amounts still to be collected at the end of the financial year.

   A statement shall be annexed, where appropriate, to this table, showing the balances and gross amounts of the transactions referred to in Article 22.

2. A table showing the development of appropriations in respect of the financial year and indicating:

   — initial appropriations;

   — amendments to appropriations provided by transfers;

   — amendments provided by means of supplementary or rectifying budgets;

   — final appropriations for the financial year.

3. A table of expenditure showing the development of appropriations in respect of the financial year and indicating:

   — all appropriations;

   — commitments entered into, chargeable to the financial year;

   — payments as at the end of the period of implementation of the budget;

   — amounts still to be paid at the close of the financial year;

   — appropriations carried forward pursuant to Article 6 (1) (c);

   — appropriations carried forward pursuant to Article 6 (1) (b) relating to contracts concluded after 15 December of the financial year;

   — available appropriations carried forward pursuant to Article 6 (1) (b);

   — available appropriations to be cancelled.

   A statement shall be annexed, where appropriate, to this table showing the balances and net amounts of the transactions referred to in Article 22.

4. A table showing the development of appropriations carried forward from preceding financial years and indicating:

   — the amount of appropriations carried forward;

   — payments shown in the accounts at the end of the period of implementation of the budget;

   — unused appropriations to be cancelled;

   — unused appropriations to be carried forward again in the next financial year.

5. A table showing:

   — on the one hand:

     (a) the amount of loans approved by the Communities;

     (b) the amount of the repayments made on borrowing contracted and of the charges on such borrowing;

   — on the other hand:

     (a) the amount of borrowing taken up;

(b) the amount of repayments of capital and payments of interest made on loans granted.

A statement shall be annexed to the table showing the state of the Community borrowing and lending.

Article 83

The Commission shall draw up, within the time limit provided for in Article 81, a balance sheet of assets and liabilities of the Comminities as at 31 December of the preceding financial year. A statement of accounts, showing cash movements and balances, drawn up on the same date, shall be attached thereto.

Article 84

Each institution shall, not later than 1 May, forward to the Commission the information it requires for drawing up the account for revenue and expenditure and the balance sheet.

SECTION II

CHECKING OF ACCOUNTS

PROVISIONS RELATING TO THE AUDIT BOARD

Article 85

The members of the Audit Board shall act and be responsible collectively for performing its duties.

The Board may instruct one or more of its members to carry out certain tasks or certain audits. Any member or members so instructed may on their initiative seek assistance from officers of the Board.

Tasks delegated to officials pursuant to the foregoing provisions must be specified and limited to the time necessary for their completion. The Board itself or one of its members shall notify these tasks to the authorities with which the person delegated is to do his work.

Article 86

Each institution shall, on a quarterly basis, forward to the Audit Board, not later than the month which follows the end of the quarter, the supporting documents of the accounts, in particular the documents and certificates in respect of the correct application of the provisions which govern the implementation of the budget and relating to commitments and payments, to the establishment and collection of revenue subject to the application of Article 14 of Council Regulation (EEC, Euratom, ECSC) No 2/71 and of Article 87 of this Financial Regulation. The Audit Board may question each institution on the subject of the said supporting documents.

The account for revenue and expenditure and the balance sheet shall be forwarded to the Audit Board within the period laid down in Article 81.

Article 87

The audit carried out by the Audit Board shall be based on records and, if necessary, performed on the spot. Its purpose shall be to establish that all revenue has been received and all expenditure incurred in a lawful and regular manner having regard to the provisions of the Treaties, the budget, the Financial Regulations and all other measures taken pursuant to the Treaties, and that the finanzial management has been sound.

For the performance of its task, the Audit Board shall have at its disposal, in the manner provided for in Article 89, all documents and information relating to the financial management of departments or bodies subject to its control; it has the power to give a hearing to any official whose responsibility extends to a revenue and expenditure operation, and to use any of the auditing procedures appropriate to those departments or bodies.

The Audit Board, in order to obtain all the necessary information for the performance of the task entrusted to it by the Treaties and the measures taken to implement them, may be present, at its request, during the operations carried out by the Commission in implementation of Articles 8 and 9 of Regulation (EEC) No 729/70 and Articles 13 and 14 of Regulation (EEC, Euratom, ECSC) No 2/71. This measure shall also apply to the control of any fund set up by the Communities.

Article 88

The Audit Board shall see to it that all securities and cash on deposit or in hand are checked against certificates signed by the depositaries or against official memoranda of cash and securities held. The Board may carry out such checks itself.

Article 89

The Commission and the other institutions shall afford the Audit Board all the facilities and give it all the information which the latter may consider necessary for the performance of its task, and shall afford in particular all the information at their

disposal as a result of the controls which they have carried out, in accordance with the rules laid down by the Community, within the departments responsible for the management of the finances of the Community and for effecting expenditure on its behalf. In particular, they shall place at the disposal of the Audit Board all documetns concerning the conclusion of contract and all accounts concerning cash or assets, all accounting records or supporting documents, and also administrative documents relating thereto, all documents relating to revenue and expenditure, all inventories, all lists of posts in the departments, which the Board may consider necessary for auditing the account for revenue and expenditure on the basis of records or on the spot.

To this end, the officials who are liable to be audited by the Audit Board shall in particular:

(a) make available their cash in hand, any other cash, securities and all types of assets, and also supporting documents in respect of management of funds, of which they are the depositaries, also any books, registers and other documents relating thereto;

(b) show the correspondence and any other document required for the full implementation of the audit referred to in the first subparagraph of Article 87.

The information supplied under (b) may be requested, only by the Audit Board or by one of its members, and such request shall be in writing.

The Audit Board shall be empowered to audit the documents in respect of revenue and expenditure of the Communities, which are held by the departments of the institutions and, in particular, by the departments responsible for decisions on revenue and expenditure.

The employment by bodies outside the institutions of Community funds received by way of aid shall come within the scope of establishing the legality and regularity of revenue and expenditure and the prevalence of sound financial manangement.

The granting of aid to bodies outside the institutions shall be subject to the acceptance by the recipients of the audit being carried out by the Audit Board on the utilisation of the amounts of aid.

Article 90

Any comments which, in the opinion of the Audit Board, are such as should appear in the report provided for in Article 78d of the Treaty establishing the European Coal and Steel Community, Article 206 of the Treaty establishing the European Economic Community, and Article 180 of the Treaty establishing the European Atomic Energy Community shall be communicated to the Commission and the institutions concerned.

The replies to such comments of all institutions shall be forwarded to the Audit Board. The replies of the institutions other than the Commission shall be forwarded simultaneously to the Commission. The Audit Board shall attach to the annual report an assessment of the soundness of the financial management.

The European Parliament and also the Council may request the Audit Board to forward, in addition to the annual report, reports or analyses in respect of specific problems relating to accounts of financial years which have been closed. The Audit Board may, on its own initiative, place before the European Parliament or the Council similar reports or analyses.

Aritcle 91

The Audit Board shall conclude its report on the accounts for the preceding financial year not later than 15 July.

The Audit Board shall, not later than that date, make known its observations on the balance sheet.

The account for revenue and expenditure, the balance sheet and the report of the Audit Board, together with the replies to comments, shall be submitted by the Commission to the European Parliament and the Council not later than 31 October.

Article 92

The Council and the European Parliament shall, before 30 April of the next year, give a discharge to the Commission in respect of the implementation of the budget. If that date cannot be met, the Council or the European Parliament shall inform the Commission of the reasons for the postponement.

The institutions shall take all appropriate steps to take action on the comments appearing in the decisions giving discharge. At the request of the European Parliament or the Council, the institutions shall report on the measures taken following these comments and, in particular, on the instructions given to their departments which are responsible for the implementation of the budget. Such reports shall also be forwarded to the Audit Board.

Subject to the provisions of the second sentence of the second subparagraph, the institutions must give an account, in the annex to the account for revenue and expenditure for the next financial year, of the measures taken following the comments appearing in the decision giving discharge.

TITLE VII

SPECIAL PROVISIONS APPLICABLE TO RESEARCH AND INVESTMENT APPROPRIATIONS

Article 93

This Financial Regulation shall apply to research and investment appropriations set out in the annex provided for in Article 94, save as otherwise provided in this title or where they are incompatible with the special provisions of this title.

Article 94

The total amount of research and investment appropriations in terms of payment appropriations to be financed in accordance with the Decision of 21 April 1970 shall be entered in a special chapter in the section of the budget relating to the Commission; these research and investment appropriations shall be set out in detail in an annex to that section.

That annex forming an integral part of the budget shall be drawn up using a particular structure and nomenclature, the criteria for which are fixed by this title.

Article 95

1. An overall allocation covering several years (hereinafter called 'envelope') shall be made to the chapter of the budget corresponding to each research and investment objective as defined by the Council in its decisions relating to programmes or corresponding decisions.

In budgetary terms, the envelope shall be the total allocation provided in the budget for each research and investment objective, taking into account financial reserves, if any, except where the objective is to consist of several specific stages each forming a coherent whole.

2. Amounts authorized annually in the budget to cover research and investment expenditure shall include commitment appropriations and payment appropriations.

3. Commitment appropriations within each envelope shall be designed to cover all the legal obligations which the Commission may contract.

They shall represent the upper limit of expenditure to which the Commission may commit itself during the financial year in question for the attainment of the objectives to which this expenditure relates.

Commitment appropriations shall remain valid until they are cancelled under the budgetary procedure.

4. Payment appropriations shall represent the upper limit of expenditure which may be incurred or authorized during each financial year to cover commitments entered into during the current or preceding financial years.

Article 96

The annex provided for in Article 94 shall be in two parts:

(a) Part I, the total of which in terms of payment appropriations is shown in a special chapter in the section of the budget relating to the Commission, shall comprise:

— appropriations for carrying out each research and investment objective;

— appropriations for other activities, in particular those provided for in Article 174 (2), (c) and (d) of the Treaty establishing the European Atomic Energy Community;

— appropriations, where necessary, to cover the balances on the allocation accounts.

(b) Part II shall comprise allocation accounts, in particular those concerning;

— staff;

— general infrastructure; general services and overheads;

— scientific and technical auxiliary services;

— major installations;

— services performed on behalf of outsiders.

Article 97

The nomenclature of the annex provided for in Article 94 shall be based, as regards the description of chapters and allocation accounts, on the use of expenditure resulting mainly from carrying out research and investment objectives. An outline of this nomenclature is included in Annex III to this Financial Regulation. This outline shall be mandatory in principle, in particular as regards subdivision into titles, but not as regards subdivision into chapters.

Within the chapters and allocation accounts, expenditure shall be classified according to its nature as shown in Annex IV to this Financial Regulation; in the budget, however, this classification shall only be used in respect of categories.

Article 98

1. The allocation accounts referred to in Article 96 (b) shall record resources of the main means for carrying out research and inverstment objectives, and the uses to which these resources are put.

These means are: staff; infrastructure: general services and overheads; scientific and technical services; major installations.

In addition, allocation accounts may be opened in order to follow the progress of services performed on behalf of outsiders.

2. Under the heading of uses, the allocation accounts shall record the contervalue of the means used and also the expenditure for outsiders.

Under the heading of resources, the allocation accounts shall record on the one hand, the countervalue of the means used charged either to research objectives or to other allocation accounts and, on the other hand, the proceeds arising from the use of such means on behalf of outsiders.

The balances of the allocation accounts resulting from a surplus of uses over resources shall be charged to the corresponding chapter of Part I of the annex provided for in Article 94.

The balance of each allocation account shall represent the maximum net expenditure to be entered in the corresponding chapter of Part I of the said annex.

The balances of the allocation accounts resulting from a surplus of resources over uses shall be entered in the statement of revenue in the budget.

3. Uses and expenditure charged to allocation accounts shall not exceed the amounts authorized in respect of such accounts, save where, as a result either of transfers within chapters of Part I of the annex referred to in Article 94 or of additional amounts made available for outsiders, resources higher than estimated make a corresponding increase possible as regards uses and expenditure.

With reference to allocation accounts relating to services performed on behalf of outsiders, additional amounts may be entered during the financial year in order to cover additional expenditure specifically incurred in respect of such services. These additional amounts shall be shown as:

— commitments, up to the amount of the repayment provided for in the contracts concluded with outside customers;

— payments, up to the revenue actually collected as repayment by outside customers for the above-mentioned expenditure.

Article 99

As regards transfers of scientific and technical equipment between research and investment projects, an amount equal to the residual value of that equipment shall be entered as expenditure for the recipient project, while that amount is credited to the donor project by means of an entry showing a reduction of expenditure incurred. The residual value shall be fixed in accordance with a procedure which the Commission shall lay down in advance.

The operations referred to in this Article shall be shown in a special account.

Article 100

1. A schedule of due dates for commitments and payments, forming an integral part of the budget, shall be attached to Part I of the annex provided for in Article 94 and shall be drawn up as follows by chapter and article:

(a) for each envelope, the schedule of due dates shall show the timetable for using commitment appropriations; this shall be subject to annual review;

(b) for each estimated commitment appropriation, the schedule of due dates shall show the annual timetable laid down for the payments.

2. As regards borrowing and lending, a schedule of due dates shall be established on the basis of interest and depreciation payments agreed in the corresponding contracts for the servicing of such borrowing and lending.

3. The budget shall also show, for guidance, an estimate of revenue and expenditure to be effected in the currencies of third countries, special mention being made of borrowing and lending in such currencies.

Article 101

If, at the beginning of a financial year, the budget has not yet been finally adopted, expenditure shall be effected as follows:

(a) Regarding the allocation accounts referred to in Article 96, point b, Article 178 of the Treaty establishing the European Atomic Energy Community shall apply to commitments and payments relating to expenditure of a kind already approved in principle in the last budget duly adopted.

A sum equivalent to not more than one twelfth of the total appropriations in the allocation account in question for the preceding financial year may be spent each month in respect of each allocation account; this arrangement shall not have the effect of placing each month at the disposal of the Commission appropriations in excess of one twelfth of those provided for in the draft budget, or in the absence thereof, in the preliminary draft budget. Commitments may be effected for each allocation account up to an amount not exceeding one fourth of the total appropriations in the allocation account in question for the preceding financial year, increased by one twelfth for each additional month, but shall not exceed the amount provided for in the draft budget, or, in the absence thereof, in the preliminary draft budget.

At the request of the Commission and without prejudice to the preceding subparagraph the Council shall, acting by a qualified majority, on the basis of administrative requirements, authorize simultaneously expenditure of two or more provisional twelfths.

(b) Regarding chapters of Part I of the annex provided for in Article 94 concerning research and investment projects, payments may be effected in respect of any chapter, up to an amount not exceeding one twelfth of the annual estimates shown for that financial year in the schedule of due dates for payment in respect of the estimated commitment appropriations. Commitments may be effected up to an amount not exceeding one fourth of each appropriation shown in the schedule of due dates for the estimated commitments for the financial year concerned, increased by one twelfth for each additional month, but shall not exceed the amount provided for in the draft budget, or in the absence thereof, in the preliminary draft budget.

Article 102

1. Every decision relating to transfers within a chapter or from one chapter to another shall be subject to previous approval by the financial controller, who shall certify that funds are available and that these operations are in order and in accordance with the provisions in force.

2. However, if the financial controller considers that he cannot ascertain in advance the effects of such transfers on the financial balance of the allocation accounts, he shall confine himself to delivering an opinion.

In that case, and in so far as he is empowered, the authorizing officer may on his sole responsibility effect the transfer, provided that he makes available each month to the financial controller all appropriate information enabling an assessment to be made of the financial effects of such transfers.

If as a result of such information the financial controller finds a financial imbalance in any allocation account, he shall inform the authorizing officer thereof.

Article 103

1. Notwithstanding Article 21 (3), the Commission may, within the limits, and in the conditions fixed at the final adoption of the statement of expenditure on research and development, make transfers of appropriations between chapters, which shall thereupon be specified by name in the statement.

2. Notwithstanding Article 21 (5), the prohibitions of transfers referred to therein shall not be applicable to the classification of expenditure according to its nature, within the meaning of Article 97.

3. Notwithstanding point (a) of Article 60, a contract for scientific and technical supplies may be entered into directly where the amount does not exceed 20 000 units of account without prejudice to those cases where direct contracting is allowed under Article 60, points (b), (c) and (d) and without prejudice to the general obligation to invite tenders, within the limits of feasibility, by all suitable means, from those capable of supplying the goods and services required by the contract.

4. Notwithstanding Article 62, the following shall be submitted, before the decision of the Authorizing Officer, for the opinion of a Purchases and Contracts Advisory Commission, whose composition and functioning shall be settled by the rates of implementation provided for at Article 118:

(a) contracts of a scientific or technical nature, exceeding 100 000 units of account in amount, and the acquisition of immovable property;

(b) contracts for supplies and equipment of a nature other than scientific or technical, of an amount exceeding 20 000 units of account;

(c) contracts for supplies and equipment of a nature other than scientific or technical of an amount exceeding 5 000 units of account, to which points (c) and (d) of Article 60 apply.

5. Notwithstanding Article 68, sales of scientific and technical equipment shall not be governed by the first subparagraph of that Article, save as where otherwise decided on the opinion of the Purchases and Contracts Advisory Commission.

TITLE VIII

SPECIAL PROVISIONS APPLICABLE TO THE EUROPEAN SOCIAL FUND

Article 104

1. In accordance with the Council Decision of 1 February 1971 and without prejudice to Article 10 (2) of that Decision, the budget for a given financial year shall include under the title 'European Social Fund':

(a) appropriations for that financial year;

(b) authorization of commitments for the two following financial years.

2. Subject to Article 6, appropriations for a given financial year shall cover payments which fall to be made during that year in respect either of commitments entered into during that same financial year or to commitments entered into during preceding financial years in pursuance of such authorizations as are referred to in paragraph 1 (b).

3. Authorizations of commitments shall fix for the two following financial years the amounts up to which commitments may be entered into during the financial year concerned, under Articles 4 and 5 of the Council Decision of 1 February 1971. They shall be grouped according to budget year and broken down according to the budgetary nomenclature.

Article 105

1. Approval given by the Commission to schemes and applications for assistance submitted by the Member States in accordance with Articles 6 and 7 of the Council Decision of 1 February 1971 shall constitute commitment to expenditure for the European Social Fund.

2. As regards assistance from the Fund as referred to in Article 10 (2) of the Council Decision of 1 February 1971, recognition of the entitlement of Member States or the approval given by the Commission to reconversion projects shall constitute Commitment to expenditure.

TITLE IX

SPECIAL PROVISIONS APPLICABLE TO THE EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND

SECTION I

GUARANTEE SECTION

Article 106

The provisions of this section shall apply to expenditure financed by the European Agricultural Guidance and Guarantee Fund, Guarantee Section, in accordance with Regulation (EEC) No 729/70, from 1 January 1971.

Article 107

Provisional global commitments shall be entered into, corresponding to advances to be made to

Member States, in respect of appropriations for the Guarantee Section of the European Agricultural Guidance and Guarantee Fund.

Provisional global commitments shall have the same force as Commission decisions fixing the amounts of these advances, in accordance with point (a) of Article 5 (2) of Regulation (EEC) No 729/70. The authentication by the Financial Controller shall have the sole purpose of establishing that the commitments correspond to the amount of the advances made by the Commission, after consultation with the Fund Committee, and that they are within the limit of the total amount of appropriations in the Guarantee Section of the European Agricultural Guidance and Guarantee Fund.

Article 108

Expenditure affected by the departments and bodies in application of Article 4 of Regulation (EEC) No 729/70 shall be the subject of a commitment by chapter, article and item, and also of a charge against payment, after examination of the statements transmitted by the Member States in accordance with the provisions laid down in application of Article 5 (3) of the said Regulation, and after the authentication of the Financial Controller.

The commitment shall be entered into within two months after reception of the statements transmitted by the Member States. The charge against payment shall, in general, be made within the same period.

This article shall apply, without prejudice to the auditing of accounts provided for at point (b) of Article 5 (2) of Regulation (EEC) No 729/70.

Article 109

Expenditure shall be taken into account for a financial year on the basis of payments made up to 31 December by the departments or bodies referred to in Article 4 of Regulation (EEC) No 729/70 provided that their commitment and authorizations have reached the accounting officer not later than 31 March following.

Article 110

Any differences which may exist between the expenditures charged to the account of a financial year, pursuant to Article 109, and those recognized by the Commission at the time of auditing the accounts, as provided for in Article 5 (2) point (b), of Regulation (EEC) No 729/70, shall be taken into account in the financial year during which the audit took place.

Article 111

Appropriations which have been globally committed in accordance with Article 107, and which have not been the subject of a commitment under the budgetary nomenclature in accordance with Article 108, shall, as regards provisions relating to amounts carried forward, be classified as appropriations as referred to in Article 6 (1) (c), where it has not been possible to effect the charges against payment before 1 April.

Article 112

By way of exception, payments made up to 31 January 1973 by the bodies and departments referred to in Article 4 of Regulation (EEC) No 729/70, shall be taken into account in the financial year 1972.

Article 113

1. Appropriations opened in one chapter of expenditure may not be allocated to another chapter of expenditure.

However, the Commission may propose transfers of appropriations from chapter to chapter to the Council, not later than one month before 31 March.

The Council, acting by a qualified majority, shall make its decision within three weeks. Should it not decide within that time, the transfers shall be deemed to be approved.

2. Transfers from one article to another within each chapter shall be made by decision of the Commission taken not later than 31 March, in accordance with the procedure provided for in Article 13 of Regulation (EEC) No 729/70.

SECTION II

GUIDANCE SECTION

Article 114

1. Appropriations provided for in Article 6 (5) of Regulation (EEC) No 729/70 shall be entered as such in the budget for the financial years in question and shall be included in the appropriations to be covered in accordance with the financial measures applicable to that financial year.

2. Appropriations to be re-entered from preceding financial years shall be entered as such in the budget for the financial year in which it is provided that they shall be committed. They shall be covered by revenue in accordance with the financial provisions applicable to the financial year for which they are committed subject to the special provisions of Article 3 (5) of the Decision of 21 April 1970, which article governs the appropriations for the Guidance Section of the European Agricultural Guidance and Guarantee Fund, of which the first entry relates to a budget before that of the 1972 financial year.

3. Appropriations to be re-entered from preceding financial years, the commitment of which has not been provided for in the financial year in question, shall be included in a special entry in the budget comments.

They shall not require to be covered by the revenue of that financial year. However, they shall constitute commitment authorization in so far as they are the subject of commitment decisions pursuant to the measures taken within the framework of the common agricultural policy. In that case, the relevant amendments in respect of revenue shall be carried out through the budgetary procedure.

TITLE X

SPECIAL PROVISIONS APPLICABLE TO FOOD AID

Article 115

Where the financing of expenditure covered by appropriations entered in Chapter 'Expenditure on Food Aid' of the budget is ensured by the granting of advances to the Member States, Articles 107 to 111 inclusive shall be applicable to such expenditure.

The Commission may decide, up to 31 March of the following financial year, on transfers from one article to another within the said chapter.

TITLE XI

FINAL PROVISIONS

Article 116

As regards budgetary matters within their competence, the European Parliament and the Council shall be empowered to require all information or explanations.

The Council may be assisted in its task by a Committee set up within the framework of the Committee of Permanent Representatives.

Article 117

The European Parliament, the Council and the Commission shall inform the Audit Board, each one according to the matter concerning it, as soon as possible, of all decisions and measures taken in implementation of Articles 3, 6 (subparagraphs 2 and 7), 8, 14 and 21.

The Audit Board shall be informed of the appointment of authorizing officers, financial controllers, accounting officers and administrators of advance funds, and of the delegations or nominations made in accordance with Articles 18, 19, 20 and 57.

The Commission shall inform the Audit Board of the measures of implementation taken under Article 118. Moreover, the institutions shall forward to the Audit Board any rules of procedure in respect of financial matters.

Article 118

In consultation with the European Parliament and the Council and after the other institutions have delivered their opinions, the Commission shall adopt measures of implementation of this Financial Regulation.

Article 119

The special provisions relating to the Office for Official Publications of the European Communities shall be set out in Annex I and form an integral part of this Financial Regulation.

Article 120

The following shall be repealed:

— Financial Regulation of 30 July 1968 on the establishment and implementation of the budget

of the European Communities and on the responsibility of authorizing officers and accounting officers (1);

— Financial Regulation of 23 October 1961 on the establishment and implementation of the research and investment budget and on the responsibility of authorizing officers and accounting officers (Article 183 (a) and (c) of the Treaty) (2);

— Financial Regulation of 31 January 1961 on methods and procedure whereby the contributions of Member States are made available to the Commission as referred to in Article 200 (1) and (2) of the Treaty establishing the European Economic Community and on technical conditions in which are carried out the financial operations relating to the European Social Fund (Article 209 (b) of the Treaty) (3);

— Financial Regulation of 31 January 1961 on methods and procedure whereby the contributions of Member States are made available to the Commission, as referred to in Article 172 (1) of the Treaty establishing the European Atomic Energy Community (Article 183 (b) of the Treaty) (4);

— Financial Regulation of 2 April 1962 on methods and procedure whereby the contributions of Member States are made available to the Commission, as referred to in Article 172 (2) of the Treaty establishing the European Atomic Energy Community Article 183 (b) of the Treaty (5);

— Financial Regulation of 15 December 1969 determining the procedure for presenting and auditing accounts (6);

— Financial Regulation of 20 September 1971 on special arrangements applicable to Research and Investment appropriations (7);

— Financial Regulation of 24 April 1972 on special arrangements applicable to the European Social Fund (8);

— Financial Regulation of 7 November 1972 on special provisions applicable to the European Agricultural Guidance and Guarantee Fund, Guarantee Section (9);

— Financial Regulation of 18 January 1973 on special provisions to cover cash needs of the Communities in the context of budgetary expenditure. (10)

All provisions which are contrary to this Financial Regulation are also hereby repealed, except for the provisions necessary fot the application of Article 14 of Council Regulation (EEC) No 728/70 of 21 April 1970 on additional provisions for the financing of the common agricultural policy (11) and Article 16 (11) of Council Regulation (EEC) No 729/70 (12), on the Common Agricultural Policy.

Article 121

This Financial Regulation shall enter into force on 1 May 1973.

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

Done at Brussels, 25. April 1973.

For the Council

The President

R. VAN ELSLANDE

(1) OJ No L 199, 10. 8. 1968, p. 1.
(2) OJ No 74, 16. 11. 1961, p. 1433/61.
(3) OJ No 22, 30. 3. 1961, p. 509/61.
(4) OJ No 22, 30. 3. 1961, p. 518/61.
(5) OJ No 32, 30. 4. 1962, p. 1070/62.
(6) OJ No L 326, 29. 12. 1969, p. 34.
(7) OJ No L 218, 28. 9. 1971, p. 8.
(8) OJ No L 101, 28. 4. 1972, p. 34.
(9) OJ No L 257, 15. 11. 1972, p. 22.
(10) OJ No L 19, 24. 1. 1973, p. 11.
(11) OJ No L 94, 28. 4. 1970, p. 9.
(12) OJ No L 94, 28. 4. 1970, p. 13.

ANNEX I

SPECIAL PROVISIONS RELATING TO THE OFFICE FOR OFFICIAL PUBLICATIONS OF THE EUROPEAN COMMUNITIES

(Annex referred to in Article 119 of the Financial Regulation)

Article 1

Without prejudice to the other provisions of the Financial Regulation, the following special provisions shall apply to the functioning of the Office for Official Publications of the European Communities.

Article 2

Appropriations and revenue of the Office shall be shown under each of the chapters in the section of the budget relating to the Commission. A summarized table annexed to the section of the budget relating to the Commission shall show the aggregate estimates of revenue and expenditure in respect of the Office, subdivided in the same way as the sections of the budget. Corresponding appropriations shall be used for the office to the extent of these estimates.

During the financial year the estimates may be adjusted, where necessary, by the Commission, on a proposal from the Management Committee of the Office.

Article 3

Any service provided by the Office for an institution shall call for the issue of an invoice, based on the cost price established by means of an analytical recounting system or, failing this, on the fixed cost arrived at by the Management Committee of the Office.

The method of settlement of these invoices shall be defined by the Management Committee of the Office.

Each institution shall remain the authorising officer for expenditure in respect of any work submitted to the Office.

Article 4

On a proposal from the Management Committee, the Commission shall delegate the powers of authorizing officer to the Director of the Office and shall fix the limits and conditions of such delegation.

Article 5

The financial controller shall delegate powers to an official responsible for the control of commitments and authorization of expenditure and of revenue of the Office.

The Commission, on a proposal from the Management Committee of the Office, shall appoint an assistant accounting office specially responsible for the collection of revenue and settlement of expenditure effected directly by the Office.

Article 6

For the Office cash requirements in bank accounts or post office giro accounts may be opened on its behalf by the Commission on a proposal from the Management Committee.

Payments effected by the institutions by way of advance, instalment or balance on account of invoices issued by the Office, and the proceeds of sale of publications by the Office, shall be paid into those accounts.

The revenue of the Office, other than taxes and contributions chargeable to the officials under the Staff Regulations, shall also be paid into those accounts.

As far as is necessary, those accounts shall also be financed by cash advances made by the Commission.

The annual cash balance shall be settled between the Office and each institution at the end of the financial year.

Article 7

The account for revenue and expenditure and the balance sheet in respect of the Office shall form an integral part of the account for revenue and expenditure and of the balance sheet of the Communities, referred to in Articles 81 and 83 of the Financial Regulation. A summarized table clarifying the account for revenue and expenditure of the Office shall be annexed thereto.

Article 8

The Management Committee of the Office shall determine the detailed rules for the application of the preceding provisions, and also the rules of business accountancy applicable to the Office concerning both expenditure and revenue and, in particular, the proceeds of sales taking into account the provisions of Article 22 (b) of the Financial Regulation and the distinctive nature of the Office.

ANNEX II

BUDGETARY NOMENCLATURE

provided for in Article 15 (4) of the Financial Regulation

(A) REVENUE

TITLE 1

OWN RESOURCES

CHAPTER 10 — LEVIES, PREMIUMS, ADDITIONAL OR COMPENSATORY AMOUNTS, ADDITIONAL AMOUNTS OR FACTORS AND OTHER DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES WITHIN THE FRAMEWORK OF THE COMMON AGRICULTURAL POLICY

(Article 2 (a) of the Decision of 21 April 1970)

Article 100 — *Levies, premiums, additional or compensatory amounts, additional amounts or factors and other duties established by the institutions of the Communities in respect of trade with non-Member countries within the framework of the common agricultural policy*
(Article 2 (a) of the Decision of 21 April 1970)

Item 1000 — Belgium

Item 1001 — Germany

Item 1002 — France

Item 1003 — Italy

Item 1004 — Luxembourg

Item 1005 — Netherlands

CHAPTER 11 — CONTRIBUTIONS AND OTHER DUTIES PROVIDED FOR WITHIN THE FRAMEWORK OF THE COMMON ORGANIZATION OF THE MARKET IN SUGAR
(Article 2 (a) of the Decision of 21 April 1970)

Article 110 — *Contributions and other duties provided for within the framework of the common organization of the market in sugar (Article 2 (a) of the Decision of 21 April 1970)*

Item 1100 — Belgium

Item 1101 — Germany

Item 1102 — France

Item 1103 — Italy

Item 1104 — Luxembourg

Item 1105 — Netherlands

CHAPTER 12 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2 (b) OF THE DECISION OF 21 APRIL 1970

Article 120 — *Customs duties and other duties referred to in Article 2 (b) of Decision of 21 April 1970*

Item 1200 — Belgium

Item 1201 — Germany

Item 1202 — France

Item 1203 — Italy

Item 1204 — Luxembourg

Item 1205 — Netherlands

CHAPTER 13 — VALUE ADDED TAX

Article 130 — *Value added tax*

CHAPTER 19 — OTHER OWN RESOURCES

Article 190 — *Other own resources*

Item 1900 — Denmark

Item 1901 — Ireland

Item 1902 — United Kingdom

TITLE 2

AVAILABLE SURPLUS

CHAPTER 20 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Article 200 — *Surplus available from the preceding financial year*

CHAPTER 21 — SURPLUS FROM FINANCIAL YEAR TO BE CARRIED FORWARD

Article 210 — *Surplus from financial year to be carried forward*

TITLE 3

SHARE OF PROCEEDS OF ECSC LEVIES PAID IN PURSUANCE OF ARTICLE 20 OF THE TREATY OF 8 APRIL 1965

CHAPTER 30 — SHARE OF PROCEEDS OF ECSC LEVIES PAID IN PURSUANCE OF ARTICLE 20 OF THE TREATY OF 8 APRIL 1965

Article 300 — *Share of proceeds of ECSC levies paid in pursuance of Article 20 of the Treaty of 8 April 1965*

TITLE 4

DEDUCTIONS FROM STAFF REMUNERATIONS

CHAPTER 40 — PROCEEDS OF TAXATION ON THE SALARIES, WAGES AND ALLOWANCES OF OFFICIALS AND OTHER SERVANTS

Article 400 — *Proceeds of taxation on the salaries, wages and allowances of officials and other servants*

CHAPTER 41 — STAFF CONTRIBUTIONS TO THE PENSION SCHEME

Article 410 — *Staff contributions to the pension scheme*

TITLE 5

CONTRIBUTIONS

CHAPTER 50 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 4 (2) OR (3) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS OF MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

Article 500 — *Contributions provided for in Article 4 (2) or (3) of the Decision of 21 April 1970 on the replacement of financial contributions of Member States by the Communities' own resources*

Item 5000 — Belgium

Item 5001 — Denmark

Item 5002 — Germany

Item 5003 — France

Item 5004 — Ireland

Item 5005 — Italy

Item 5006 — Luxembourg

Item 5007 — Netherlands

Item 5008 — United Kingdom

CHAPTER 51 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 3 (4) AND 4 (6) RESPECTIVELY OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS OF MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

Article 510 — *Contributions provided for in Article 3 (4) and 4 (6) respectively of the Decision of 21 April 1970 on the replacement of financial contributions of Member States by the Communities' own resources*

Item 5100 — Belgium

Item 5101 — Germany

Item 5102 — France

Item 5103 — Italy

Item 5104 — Luxembourg

Item 5105 — Netherlands

CHAPTER 52 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 7 OF REGULATION (EEC) NO 728/70 ON THE FINANCING OF EAGGF EXPENDITURE

Article 520 — *Contributions provided for in Article 7 of Regulation (EEC) No 728/70 on the financing of EAGGF expenditure*

Item 5200 — Belgium

Item 5201 — Germany

Item 5202 — France

Item 5203 — Italy

Item 5204 — Luxembourg

Item 5205 — Netherlands

CHAPTER 53 — CONTRIBUTIONS PROVIDED FOR IN REGULATION NO 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUARANTEE SECTION

Article 530 — *Contributions provided for in Regulation No 130/66/EEC on the financing of the common agricultural policy — Guarantee section*

Item 5300 — Belgium

Item 5301 — Germany

Item 5302 — France

Item 5303 — Italy

Item 5304 — Luxembourg

Item 5305 — Netherlands

CHAPTER 54 — CONTRIBUTIONS PROVIDED FOR IN REGULATION NO 130/66/EEC ON THE FINANCING OF THE COMMON AGRICULTURAL POLICY — GUIDANCE SECTION

Article 540 — *Contributions provided for in Regulation No 130/66/EEC on the financing of the common agricultural policy — Guidance section*

Item 5400 — Belgium

Item 5401 — Germany

Item 5402 — France

Item 5403 — Italy

Item 5404 — Luxembourg

Item 5405 — Netherlands

CHAPTER 55 and 56 — **CONTRIBUTIONS PROVIDED FOR IN ARTICLE 3 (2) AND (3) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS FROM MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES**

Article 550 — *Contributions provided for in Article 3 (2) and (3) of the Decision of 21 April 1970 on the replacement of financial contributions from Member States by the Communities' own resources*

Item 5500 — Belgium

Item 5501 — Germany

Item 5502 — France

Item 5503 — Italy

Item 5504 — Luxembourg

Item 5505 — Netherlands

Article 560 — *Other contributions*

Item 5600 — Denmark

Item 5601 — Ireland

Item 5602 — United Kingdom

CHAPTER 59 — **OTHER CONTRIBUTIONS**

Article 590 — *Contributions provided for in Article 200 (1) of the EEC Treaty* (financing of administrative expenditure)

Item 5900 — Belgium

Item 5901 — Germany

Item 5902 — France

Item 5903 — Italy

Item 5904 — Luxembourg

Item 5905 — Netherlands

Article 591 — *Contributions provided for in Article 5 of Council Regulation (EEC) No 2052/69 on the financing of food aid*

Item 5910 — Belgium

Item 5911 — Germany

Item 5912 — France

Item 5913 — Italy

Item 5914 — Luxembourg

Item 5915 — Netherlands

TITLE 9

MISCELLANEOUS REVENUE

CHAPTER 90 — **PROCEEDS OF THE SALE OF MOVABLE AND IMMOVABLE PROPERTY**

Article 900 — *Proceeds of sale of movable property*

Article 901 — *Proceeds of sale of immovable property*

Article 902 — *Sale of publications, printed works and films*

CHAPTER 91 — **PROCEEDS OF LETTING AND HIRING**

Article 910 — *Proceeds from hiring of furniture and equipment*

Article 911 — *Proceeds from letting of immovable property*

CHAPTER 92 — **REVENUE AND ALLOWANCES FOR SERVICES RENDERED AGAINST PAYMENT**

Article 920 — *Supplying against payment, of any source materials or special fissile materials* (Article 6 of the Treaty)

Article 921 — *Remuneration for services rendered against payment in the context of implementing the Community research programme* (Article 10 of the Treaty)

Article 922 — *Allowances for services rendered against payment to Member States, persons or undertakings* (Article 6 of the Treaty)

Article 923 — *Revenue from licences granted by the Commission under patents or on the basis of technical data*

Article 924 — *Revenue arising from work carried out by the Publications Office*

Article 925 — *Revenue arising from surplus in respect of services rendered on behalf of third parties*

Article 928 — *Repayment of services rendered against payment by the Joint Research Centre under the agreement of principle of 20 December 1971*

Article 929 — *Other revenue arising from services rendered against payment*

CHAPTER 93 — **REPAYMENT OF MISCELLANEOUS EXPENDITURE**

Article 930 — *Repayment of expenditure on account of another institution*

Article 931 — *Repayment of expenditure on account of one or more Member States*

Article 932 — *Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment*

Article 939 — *Other repayments of expenditure on account of third parties*

CHAPTER 94 — **BORROWING AND LENDING**

Article 940 — *Proceeds of borrowing under the Euratom — United States Agreement*

Article 941 — *Repayment of loans granted under the Euratom — United States Agreement*

Article 942 — *Payment of financial and bank charges in respect of borrowing and lending under the Euratom — United States Agreement*

Article 943 — *Repayment of loans granted and ancillary costs*

Article 949 — *Proceeds from miscellaneous borrowing*

CHAPTER 95 — **MISCELLANEOUS INCOME**

Article 950 — *Income from investments and loans, bank interest and other items*

Article 951 — *Differences on exchange*

Article 952 — *Interest on delayed payments* (Article 9 of Regulation (EEC, Euratom, ECSC) No 2/71)

Article 953 — *Sums recovered in pursuance of the provisions of Article 8 of Regulation (EEC) No 729/70*

CHAPTER 99 — **OTHER REVENUE**

Article 990 — *Repayment of duties and charges on research operations by the French and Italian governments*

Article 991 — *Proceeds and miscellaneous interest arising out of the 1st and 2nd EDF*

Article 999 — *Miscellaneous revenue*

(B) EXPENDITURE

TITLE 1

EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

CHAPTER 10 — MEMBERS OF THE INSTITUTION

Article 100 — *Salaries, allowances and payments related to salaries*

Item 1000 — Basic salaries

Item 1001 — Residence allowances

Item 1002 — Family allowances

Item 1003 — Representation allowances (1)

Item 1004 — Travel and subsistence allowances. Notice of meetings and connected expenditure (2)

Article 101 — *Accident and sickness insurance*

Article 102 — *Temporary allowances*

Article 103 — *Pensions*

Item 1030 — Retirement pensions

Item 1031 — Invalid pensions

Item 1032 — Survivors' pensions

CHAPTER 11 — STAFF

Article 110 — *Officials and temporary staff holding a post provided for in the list of posts*

Item 1100 — Basic salaries

Item 1101 — Family allowances

Item 1102 — Expatriation allowances (including those granted under Article 97 of the ECSC Staff Regulations)

Item 1103 — Temporary fixed allowances

---

(1) Representation Allowances for the Presidency of the Chamber for the Members of the Court of Justice included.
(2) Concerns the European Parliament only.

Article 111 — *Other staff*

Item 1110 — Auxiliary staff
Item 1111 — Auxiliary interpreters
Item 1112 — Local staff
Item 1113 — Special advisers

Article 112 — *Pensions and severance grants*

Item 1120 — Retirement pensions
Item 1121 — Invalid pensions
Item 1122 — Survivors' pensions
Item 1123 — Severance grants

Article 113 — *Sickness and accident insurance and occupational diseases*

Item 1130 — Sickness insurance
Item 1131 — Accident insurance and occupational diseases

Article 114 — *Miscellaneous allowances and grants*

Item 1140 — Childbirth allowances and death grants
Item 1141 — Travel expenses on annual leave
Item 1142 — Accommodation and transport allowances
Item 1143 — Fixed special duty allowances
Item 1144 — Fixed travel allowances
Item 1149 — Other allowances and refunds

Article 115 — *Overtime*

Article 116 — *Weightings*

Article 117 — *Supplementary services*

Item 1170 — Freelance interpreters and conference officers
Item 1171 — Freelance proof-readers
Item 1172 — Other services and work sent out for translation and typing
Item 1173 — Travel and other expenses for national experts seconded to the services of the Commission

CHAPTER 12 — ALLOWANCES AND EXPENSES ON ENTERING AND ON LEAVING THE SERVICE AND ON TRANSFER

Article 120 — *Miscellaneous expenditure on staff recruitment*

Article 121 — *Travel expenses* (including members of the family)

Item 1210 — Members of the Institution

Item 1211 — Staff

Article 122 — *Installation, resettlement and transfer allowances*

Item 1220 — Members of the Institution

Item 1221 — Staff

Article 123 — *Removal expenses*

Item 1230 — Members of the Institution

Item 1231 — Staff

Article 124 — *Temporary daily subsistence allowances*

Item 1240 — Members of the Institution

Item 1241 — Staff

Article 125 — *Allowances for staff placed on non-active status, retired in the interests of the service or dismissed*

CHAPTER 13 — EXPENDITURE RELATING TO MISSIONS AND DUTY TRAVEL

Article 130 — *Mission expenses, duty travel expenses and other ancillary expenditure*

Item 1300 — Members of the Institution

Item 1301 — Staff

Item 1302 — Special equipment for missions

CHAPTER 14 — EXPENDITURE ON SOCIAL WELFARE AND ON FURTHER VOCATIONAL TRAINING OF STAFF

Article 140 — *Special assistance grants*

Article 141 — *Hostels and staff clubs*

Article 142 — *Restaurants and canteens*

Article 143 — *Medical service*

Article 144 — *Language courses and further vocational training*

Article 149 — *Other expenditure*

CHAPTER 15 — COST OF ORGANIZING INTERNAL TRAINING COURSES

Article 150 — *Cost of organizing internal training courses*

TITLE 2

BUILDINGS, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

CHAPTER 20 — IMMOVABLE PROPERTY INVESTMENTS

Article 200 — *Acquisition of immovable property*

Article 201 — *Construction of buildings*

Article 202 — *Other expenditure preliminary to the acquisition of immovable property or to the construction of buildings*

CHAPTER 21 — RENTAL OF BUILDINGS AND INCIDENTAL EXPENDITURE

Article 210 — *Rent*

Item 2100 — Rent

Item 2101 — Deposits

Article 211 — *Insurance*

Article 212 — *Water, gas, electricity and heating*

Article 213 — *Cleaning and maintenance*

Article 214 — *Fitting out of premises*

Article 219 — *Other expenses*

CHAPTER 22 — MOVABLE PROPERTY AND ANCILLARY EXPENSES

Article 220 — *Office machinery*

Item 2200 — Initial equipment

Item 2201 — Renewals

Item 2202 — Hire

Item 2203 — Maintenance, use and repair

Article 221 — *Furniture*

Item 2210 — Initial equipment

Item 2211 — Renewal

Item 2212 — Hire

Item 2213 — Maintenance, use and repair

Article 222 — *Technical equipment and installations*

Item 2220 — Initial equipment

Item 2221 — Renewal

Item 2222 — Hire

Item 2223 — Maintenance, use and repair

Article 223 — *Transport*

Item 2230 — Initial equipment

Item 2231 — Renewal

Item 2232 — Hire

Item 2233 — Maintenance, use and repair

Article 224 — *Hire of equipment, operating costs and loan of services relating to the computer centres*

Item 2240 — Cost of hire for mecanographical installations, including the necessary supplies and, if necessary, external services

Item 2241 — Reimbursement of CETIS for work carried out for the Commission

Article 225 — *Documentation and library expenses*

Item 2250 — Library expenses, purchase of books

Item 2251 — Special library, documentation and reproduction equipment

Item 2252 — Subscriptions to newspapers, periodicals

Item 2253 — Subscriptions to news agencies

Item 2254 — Binding and storage of library books

CHAPTER 23 — CURRENT ADMINISTRATIVE EXPENDITURE

Article 230 — *Stationery and office supplies*

Article 231 — *Postal charges and telecommunications*

Item 2310 — Postage on correspondence and delivery charges

Item 2311 — Telephone, telegraph, telex, television

Article 232 — *Financial charges*

Item 2320 — Bank Charges

Item 2321 — Difference on exchange

Item 2329 — Other financial charges

Article 233 — *Legal expenses*

Article 234 — *Damages*

Article 239 — *Other operating expenditure*

Item 2390 — Miscellaneous insurance

Item 2391 — Uniforms and working clothes

Item 2392 — Miscellaneous expenditure on internal meetings

Item 2393 — Departmental removals

Item 2394 — Petty expenses

Item 2399 — Other operating expenditure

CHAPTER 24 — ENTERTAINMENT AND REPRESENTATION EXPENSES

Article 240 — *Entertainment and representation expenses*

Item 2400 — Members of the Institution

Item 2401 — Staff

Item 2402 — Funds for expenses in accordance with Article 53 of the Rules of Procedure of the European Parliament

CHAPTER 25 — EXPENDITURE FOR FORMAL AND OTHER MEETINGS

Article 250 — *Formal and informal meetings*

Article 251 — *Committees*

Article 252 — *ECSC Committees and Commissions*

Item 2520 — Consultative Committee of the ECSC

Item 2521 — Other commissions operating within the framework of the ECSC

Article 253 — *Permanent body for safety in coal mines*

Article 254 — *Travel and subsistence expenses for formal and informal meetings of the Permanent Committee on Employment* (Section II — Council)

Campaign on behalf of youth (Section III — Commission)

Article 255 — *Miscellaneous expenditure on organization of, and participation in, conferences and congresses and in meetings organized outside the places of work of the institution*

CHAPTER 26 — EXPENDITURE ON STUDIES, SURVEYS AND CONSULTATIONS

Article 260 — *Limited consultations, studies and surveys*

Article 261 — *Economic studies and surveys*

Article 262 — *Comprehensive Community studies and surveys*

Article 263 — *Economic and social studies provided for in Article 46 of the ECSC Treaty*

Item 2630 — Studies provided for in 1st indent of subparagraph 3 of Article 46 of the ECSC Treaty

Item 2631 — Studies provided for in 2nd indent of subparagraph 3 of Article 46 of the ECSC Treaty

Item 2632 — Studies provided for in 3rd indent of subparagraph 3 of Article 46 of the ECSC Treaty

Item 2633 — Studies provided for in 4th indent of subparagraph 3 of Article 46 of the ECSC Treaty

Article 264 — *Statistical studies and surveys*

Article 265 — *Studies in the field of nuclear energy*

Item 2650 — Studies in the context of technical assistance for nuclear power plant operators

Item 2651 — Studies on safety techniques in the nuclear field

Article 266 — *Regional studies at the request and with participation of certain Member States*

Article 267 — *Studies of the environment*

Article 268 — *Consultations, studies and surveys in the field of research and development*

Article 269 — *Research and development*

Item 2690 — Research programmes in the field of technology

CHAPTER 27 — EXPENDITURE ON PUBLISHING AND INFORMATION

Article 270 — *Official Journal*

Article 271 — *Publications*

Item 2710 — General publications

Item 2711 — Statistical publications

Item 2719 — Other publications and information expenditure

Article 272 — *Expenditure on information and on participation in public events*

Item 2720 — Expenditure on information and on participation in public events

Item 2721 — Participation of the Communities in international exhibitions

Article 273 — *Information of youth*

CHAPTER 29 — OTHER EXPENDITURE

Article 290 — *Lump sum repayment of costs incurred in collecting own resources*

Item 2900 — Belgium

Item 2901 — Denmark

Item 2902 — Germany

Item 2903 — France

Item 2904 — Ireland

Item 2905 — Italy

Item 2906 — Luxembourg

Item 2907 — Netherlands

Item 2908 — United Kingdom

TITLE 3

EXPENDITURE RESULTING FROM THE INSTITUTION CARRYING OUT SPECIAL FUNCTIONS

CHAPTER 30 — EXPENDITURE IN THE SOCIAL FIELD

Article 300 — *Administrative Commission for Social Security for Migrant Workers*

Article 301 — *Tasks entrusted to the institution in the field of vocational training*

Article 302 — *Tasks entrusted to the institution in the promotion of exchanges of young workers*

Article 303 — *Organisation of training courses for national social workers and civil servants in the various sectors of social welfare*

Article 304 — *Measures in support of, and with participation of, independent movements which could increase the effectiveness of the social policy of the Community*

CHAPTER 31 — EXPENDITURE IN THE AGRICULTURAL FIELD

Article 310 — *Community action in campaigns against epidemics threatening the livestock of Member States*

Item 3101 — EEC participation in the campaign against African swine fever: measures on the spot

Item 3102 — EEC participation in the campaign against African swine fever: joint research programme

Article 311 — *Health measures in respect of intra-Community trade in fresh meat*

Article 312 — *EEC participation in measures concerning the marketing of seedlings and seeds*

Item 3121 — Preparation of land for comparative studies with various seedlings and seeds

Item 3122 — Measures to check that the systems of certification of seeds applied by third countries are equivalent to the systems in use in the EEC

Article 313 — *EEC participation in expenditure resulting from the implementation of international agreements*

Item 3130 — Implementation of the International Grains Arrangement

Item 3131 — Implementation of the International Olive Oil Agreement of 1963

Item 3132 — Implementation of the International Sugar Agreement

Article 314 — *Community accountancy data network*

CHAPTER 32 — **EXPENDITURE ON DEVELOPMENT AID**

Article 320 — *Scholarships for nationals of associated countries*

Article 321 — *Measures on behalf of nationals of non-associated overseas countries*

Article 322 — *Grant towards administration costs of training institutes for nationals of developing countries*

Article 323 — *Measures promoting exports from developing countries to Community markets*

Article 324 — *Measures in support of efforts towards regional or sub-regional integration between developing countries*

Article 325 — *Training of young executives for development aid*

CHAPTER 33 — **EXPENDITURE ON RESEARCH AND INVESTMENT**

Article 330 — *Expenditure on research and investment*

CHAPTER 34 — **EXPENDITURE RELATING TO SAFEGUARDS**

Article 340 — *Inspections on the spot and other missions*

Article 341 — *Cost of training*

Article 342 — *Sampling and analysis*

Article 343 — *Technical supplies*

Item 3431 — Supplies

Item 3432 — Special equipment

Article 344 — *Cost of meetings, formal and informal, and studies*

CHAPTER 35 — **EXPENDITURE ON HEALTH MEASURES**

Article 350 — *Cost of meetings and experts' fees*

Item 3501 — Travel expenses and subsistence allowances for meetings

Item 3502 — Experts' fees and costs of studies

Item 3503 — Conferences

Article 351 — *Cost of training*

Article 352 — *Mission and other expenses in respect of inspections of monitoring facilities* (Article 35 of the EAEC Treaty)

Article 353 — *Purchase of supplies and special equipment*

Article 354 — *Publications of the Health Measures Service*

Article 355 — *Community measures to improve the health and safety of the population and the workers on site*

Item 3550 — Health measures in respect of air and water

Item 3551 — Health measures at place of work

CHAPTER 36 — EXPENDITURE ON DISSEMINATION OF INFORMATION

Article 360 — *Purchase of books and subscriptions*

Article 361 — *Publications, scientific and technical bulletins*

Article 362 — *Special equipment for libraries, information and reproduction*

Article 363 — *Source material research*

Article 364 — *Cost of lodging, obtaining and maintaining patents*

CHAPTER 37 — EXPENDITURE RELATING TO CERTAIN INSTITUTIONS AND BODIES

Article 370 — *Expenditure relating to the European Parliament*

Item 3700 — Expenditure on interparliamentary institutions provided for under the agreement of association between the EEC and the African States and Madagascar

Item 3701 — Expenditure on the Joint Parliamentary Committee provided for within the framework of the association with Greece

Item 3702 — Expenditure on the Joint Parliamentary Committee provided for within the framework of the association with Turkey

Item 3703 — Expenditure on the Joint Parliamentary Committee provided for within the framework of the association with the United Republic of Tanzania, the Republic of Uganda and the Republic of Kenya

Item 3704 — Expenditure on parliamentary contacts set up under the association with Malta

Item 3705 — Contribution to secretarial expenses of the political groups of the European Parliament

Article 371 — *Special expenditure of the Court of Justice*

Item 3710 — Court expenses

Item 3711 — Arbitration Committee provided for in Article 18 of the Euratom Treaty

Item 3712 — Travel and subsistence allowances of Members of the Court of Arbitration of the Association EEC/AAMS

Item 3713 — Operating expenditure of the Court of Arbitration of the Association EEC/AAMS

Article 372 — *Special expenditure of the Council*

Item 3720 — Contribution of the EEC to the operating costs of the AAMS secretarial services

Item 3721 — Conferences

Article 373 — *Economic and Social Committee*

Article 374 — *Share of the expenditure of the Audit Board*

Article 375 — *ECSC Auditor*

CHAPTER 38 — **LOAN OF SERVICES BETWEEN INSTITUTIONS**

Article 380 — *Services of the Official Publications Office*

Article 381 — *Joint interpreting service*

TITLE 4

AIDS, SUBSIDIES AND FINANCIAL CONTRIBUTIONS

CHAPTER 40 — **AIDS**

Article 400 — *Community aid to disaster victims*

Article 401 — *Community aid to workers dismissed from the Italian sulphur mines*

Article 409 — *Other aid*

CHAPTER 41 — **SUBSIDIES AND FINANCIAL CONTRIBUTIONS**

Article 410 — *Subsidies to institutions of higher education*

Article 411 — *Subsidies to European movements*

Article 412 — *Participation in the organization of congresses and events marking occasions*

Article 413 — *Scholarships*

Item 4130 — Scholarships granted for research and study

Item 4131 — Scholarships granted for the further vocational training of conference interpreters

Item 4139 — Other scholarships

Article 414 — *European prizes and aid for the publication of works o a scientific nature*

Article 415 — *Consumer projects*

Article 416 — *Contribution of the EEC to the International Tin Agreement*

Article 419 — *Other subsidies*

CH APTER 42 — **SUBSIDIES FOR BALANCING BUDGETS**

Article 420 — *Euratom subsidy for the operation of the Supply Agency*

Article 421 — *EEC subsidy granted for the operation of the European Association for cooperation* (administrative expenditure of the headquarters)

Article 422 — *Subsidy for the operation of an office for the harmonization of Community undertakings*

CHAPTER 43 — **EUROPEAN SCHOOLS**

Article 430 — *European School, Brussels*

Article 431 — *European School, Luxembourg*

Article 432 — *European School, Mol*

Article 433 — *European School, Varese*

Article 434 — *European School, Karlsruhe*

Article 435 — *European School, Bergen*

TITLE 5

EUROPEAN SOCIAL FUND

CHAPTER 50 — EXPENDITURE UNDER ARTICLE 4 OF THE COUNCIL DECISION OF 1 FEBRUARY 1971 ON THE REFORM OF THE EUROPEAN SOCIAL FUND

Article 500 — *Expenditure under Article 4 of the Council Decision of 1 February 1971 on the reform of the European Social Fund*

CHAPTER 51 — EXPENDITURE UNDER ARTICLE 5 OF THE COUNCIL DECISION OF 1 FEBRUARY 1971 ON THE REFORM OF THE EUROPEAN SOCIAL FUND

Article 510 — *Expenditure under Article 5 of the Council Decision of 1 February 1971 on the reform of the European Social Fund*

CHAPTER 52 — PILOT SCHEMES AND PREPARATORY STUDIES

Article 520 — *Pilot schemes and preparatory studies*

CHAPTER 53 — EXPENDITURE PROVIDED FOR UNDER ARTICLE 125 (1) (a) OF THE EEC TREATY

Article 530 — *Expenditure provided for under Article 125 (1) (a) of the EEC Treaty*

Item 5301 — Vocational retraining

Item 5302 — Resettlement

CHAPTER 54 — EXPENDITURE PROVIDED FOR UNDER ARTICLE 125 (1) (b) OF THE EEC TREATY

Article 540 — *Expenditure provided for under Article 125 (1) (b) of the EEC Treaty*

Item 5401 — Reconversion

TITLES 6 AND 7

EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND

GUARANTEE SECTION

CHAPTER 60 — **CEREALS**

Article 600 — *Refunds on cereals*

Article 601 — *Intervention in respect of cereals*

Item 6010 — Denaturing premiums
Item 6011 — Production refunds
Item 6012 — Aid for durum wheat
Item 6013 — End-of-marketing year allowances
Item 6014 — Storage

Article 602 — *Other expenditure*

Item 6020 — Subsidies for feedgrains imported into Italy

CHAPTER 61 — **RICE**

Article 610 — *Refunds*

Article 611 — *Interventions*

CHAPTER 62 — **MILK AND MILK PRODUCTS**

Article 620 — *Refunds on milk and milk products*

Article 621 — *Intervention in respect of milk and milk products*

Item 6210 — Aid to skimmed milk intended for animal feeding
Item 6211 — Aid to skimmed milk processed into casein
Item 6212 — Storage of skimmed milk powder
Item 6213 — Storage of cheeses
Item 6214 — Storage of butter and procedures for the reduction of surplus butter fat

CHAPTER 63 — **OILS AND FATS**

Article 630 — *Refunds on olive oil*

Article 631 — *Intervention in respect of olive oil*

Item 6310 — Aid to production
Item 6311 — Other interventions

Article 632 — *Refunds on oilseeds*

Article 633 — *Intervention in respect of oilseeds*

Item 6330 — Aid to production
Item 6331 — Other interventions

Article 634 — *Other expenditure*

Item 6340 — Grapeseed oil
Item 6341 — Cotton seeds

CHAPTER 64 — **SUGAR**

Article 640 — *Refunds on sugar*

Article 641 — *Intervention in respect of sugar*

Item 6410 — Denaturing premiums
Item 6411 — Refunds for use in the chemical industry
Item 6412 — Reimbursement of storage costs
Item 6413 — Public storage

CHAPTER 65 — **BEEF AND VEAL**

Article 650 — *Refunds on beef and veal*

Article 651 — *Intervention in respect of beef and veal*

CHAPTER 66 — **PIGMEAT**

Article 660 — *Refunds on pigmeat*

Article 661 — *Intervention in respect of pigmeat*

CHAPTER 67 — **EGGS AND POULTRY**

Article 670 — *Refunds on eggs*

Article 671 — *Refunds on poultrymeat*

CHAPTER 68 — **FRUIT AND VEGETABLES**

Article 680 — *Refunds on fruit and vegetables*

Item 6800 — Refunds on fruit and fresh vegetables

Item 6801 — Refunds on processed products

Article 681 — *Intervention in respect of fruit and vegetables*

Item 6810 — Financial compensation and purchases

Item 6811 — Special measures

Item 6812 — Other interventions

CHAPTER 69 — **WINE**

Article 690 — *Refunds on wine*

Article 691 — *Intervention in respect of wine*

Item 6910 — Aid to private storage

Item 6911 — Other interventions

Article 692 — *Other expenditure*

Item 6920 — Obligatory distillation of side products of winemaking

CHAPTER 70 — **TOBACCO**

Article 700 — *Refunds on tobacco*

Article 701 — *Interventions in respect of tobacco*

Item 7010 — Premiums

Item 7011 — Storage

CHAPTER 71 — **FISHERIES**

Article 710 — *Refunds on fisheries*

Article 711 — *Intervention in respect of fisheries*

Item 7110 — Financial compensations and purchases

Item 7111 — Other interventions

CHAPTER 72 — **FLAX AND HEMP**

Article 720 — *Intervention in respect of flax and hemp*

CHAPTER 73 — **SEEDS**

Article 730 — *Seeds*

CHAPTER 74 — **HOPS**

Article 740 — *Intervention in respect of hops*

CHAPTER 76 — **OTHER COMMON ORGANIZATIONS OF THE MARKET**

Article 760 — *Other common organizations of the market*

Item 7601 — Silkworms

CHAPTER 77 — **APPROPRIATIONS FOR AUDITING THE ACCOUNTS OF ACCOUNTING PERIODS BEFORE 1 JANUARY 1971**

Article 770 — *Appropriations for auditing Accounts of Accounting Periods before 1 January 1971*

CHAPTER 78 — **AGRICULTURAL PRODUCTS PROCESSED INTO GOODS NOT COVERED BY ANNEX II OF THE EEC TREATY**

Article 780 — *Refunds*

CHAPTER 79 — **OTHER EXPENDITURE**

Article 790 — *Community compensatory measures in favour of Germany*

Article 791 — *Compensatory amounts*

Article 799 — *Provision for supplementary expenditure following the enlargement*

TITLE 8

EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND

GUIDANCE SECTION

CHAPTER 80 — PROJECTS FOR IMPROVING THE STRUCTURE OF AGRICULTURE REFERRED TO IN ARTICLE 13 OF COUNCIL REGULATION NO 17/64/EEC (1) OF 5 FEBRUARY 1964 ON THE CONDITIONS FOR AID FROM THE EUROPEAN AGRICULTURAL GUIDANCE AND GUARANTEE FUND

Article 800 — *Plans for improving the structure of agriculture referred to in Article 13 of Regulation No 17/64/EEC*

Item 8000 — ..... plans

Item 8001 — ..... plans

Item 8002 — ..... plans

CHAPTER 81 — JOINT SCHEMES IN THE STRUCTURAL FIELD FOLLOWING THE COUNCIL RESOLUTION OF 25 MAY 1971 (2) ON THE NEW DIRECTION OF THE COMMON AGRICULTURAL POLICY

Article 810 — *Joint projects in the structural field following the Council Resolution of 25 May 1971*

Item 8100 — Modernization of forms

Item 8101 — Cessation of agricultural activities and allotment of land for improvement of structures

Item 8102 — Information and professional qualifications

Item 8103 — Producers groups and their unions

CHAPTER 82 — OTHER JOINT SCHEMES

Article 820 — *Other joint projects*

Item 8200 — Reconversion in the cod-fishing sector

Item 8202 — Premiums encouraging the development of beef and veal production

Item 8203 — Statistical surveys of fruit trees

(1) OJ No 34, 27. 2. 1964, p. 586/64.
(2) OJ No C 52, 27. 5. 1971, p. 1.

CHAPTER 84 — **GROUPS OF HOP PRODUCERS**

Article 840 — *Groups of hop producers*

Item 8402 — Aid to be reimbursed in

Item 8403 — Aid to be reimbursed in

CHAPTER 85 — **DEVELOPMENT OPERATIONS IN PRIORITY AGRICULTURAL REGIONS**

Article 850 — *Development operations in priority agricultural regions*

Item 8501 — .....

Item 8502 — .....

CHAPTER 87 — **APPROPRIATIONS INTENDED TO COVER EXPENDITURE IN CHAPTERS 81 - 86 INCLUSIVE AND CHAPTER 80 — ITEM 8001**

Article 870 — *Appropriations to cover the expenditure in Chapters 81 - 86 inclusive and Chapter 80 — Item 8001*

CHAPTER 88 — **APPROPRIATIONS RESERVED IN PREVIOUS FINANCIAL YEARS FOR THE FINANCING OF EXPENDITURE FALLING WITHIN CHAPTERS 81 - 84 INCLUSIVE**

Article 880 — *Appropriations held back in previous financial years to finance the expenditure of Chapters 81 - 84 inclusive*

Item 8801 — .....

Item 8802 — .....

Item 8803 — .....

Item 8804 — .....

CHAPTER 89 — **SPECIAL MEASURES**

Article 890 — *Groups of fruit and vegetable producers*

Item 8901 — Aid in .....

Item 8902 — Aid in .....

Item 8903 — Aid in .....

Item 8904 — Aid to be reimbursed in .....

Article 891 — *Slaughtering premium for cows and non-marketing of milk*

Item 8910 — Aid to be reimbursed in .....

Item 8911 — Aid to be reimbursed in .....

Article 892 — *Uprooting premium for fruit trees*

Item 8920 — Aid to be reimbursed in .....

Item 8921 — Aid to be reimbursed in .....

Article 893 — *Improvements in citrus fruit sector*

Item 8930 — Aid to be reimbursed in .....

Item 8931 — Aid to be reimbursed in .....

Article 894 — *Groups of fisheries producers*

Item 8940 — Aid to be reimbursed in .....

Item 8941 — Aid to be reimbursed in .....

TITLE 9

FOOD AID AND OTHER EXPENDITURE

CHAPTER 90 — **FOOD AID EXPENDITURE**

Article 900 — *Implementing the Food Aid Convention of 1967*

Item 9001 — Plan of execution .....

Item 9002 — Plan of execution .....

Item 9003 — Plan of execution .....

Article 901 — *Implementing the Food Aid Convention of 1971*

Item 9010 — Plan of execution .....

Item 9011 — Plan of execution .....

Article 902 — *Supply of egg products to the World Food Programme*

Article 903 — *Supply of milk products to the World Food Programme and to the International Red Cross Committee*

Article 904 — *Other food expenditure*

CHAPTER 98 — **NON-ALLOCATED PROVISIONAL APPROPRIATIONS**

Article 980 — *Non-allocated provisional appropriations*

CHAPTER 99 — **EXPENDITURE NOT SPECIFICALLY PROVIDED FOR**

Article 990 — *Expenditure not specifically provided for*

ANNEX III

BUDGET NOMENCLATURE PROVIDED FOR IN ARTICLE 97 OF THE FINANCIAL REGULATION

A. STATEMENT OF REVENUE

TITLE 4

DEDUCTIONS FROM STAFF REMUNERATIONS

CHAPTER 40 — PROCEEDS OF THE TAX ON WAGES, SALARIES AND ALLOWANCES OF OFFICIALS AND OTHER SERVANTS

Article 400 — *Proceeds of the tax on wages, salaries and allowances of officials and other servants*

— joint programmes

Article 401 — *Proceeds of the tax on salaries, wages and allowances of officials and other servants*

— complementary programmes

CHAPTER 41 — STAFF CONTRIBUTIONS TO THE FINANCING OF THE PENSION SCHEME

TITLE 5

CONTRIBUTIONS

CHAPTER 51 — CONTRIBUTIONS PROVIDED FOR IN ARTICLE 3 (4) AND ARTICLE 4 (6) OF THE DECISION OF 21 APRIL 1970 ON THE REPLACEMENT OF FINANCIAL CONTRIBUTIONS FROM MEMBER STATES BY THE COMMUNITIES' OWN RESOURCES

TITLE 9

MISCELLANEOUS REVENUE

CHAPTER 90 — PROCEEDS OF SALE OF MOVABLE AND IMMOVABLE PROPERTY

Article 900 — *Proceeds of sale of movable property*

Article 901 — *Proceeds of sale of immovable property*

CHAPTER 92 — REVENUE AND REMUNERATION FOR SERVICES PROVIDED AGAINST PAYMENT

Article 920 — *Supplying, against payment, of any source materials or special fissile materials* (Article 6 of the Euratom Treaty)

Article 921 — *Remuneration for services provided against payment within the framework of the implementation of the Community research programme* (Article 10 of the EAEC Treaty)

Article 922 — *Remuneration for services provided against payment to Member States, persons or undertakings* (Article 6 of the EAEC Treaty)

Article 923 — *Revenue from licences granted by the Commission under patents or on the basis of technical data*

Article 925 — *Revenue arising from surplus in respect of services performed on behalf of outsiders*

Article 929 — *Other revenue arising from services provided against payment*

CHAPTER 94 — BORROWING AND LENDING

Article 940 — *Proceeds of borrowing under the Euratom — United States Agreement*

Article 941 — *Repayment of loans granted under the Euratom — United States Agreement*

Article 942 — *Payment of financial and bank charges in respect of borrowing and lending under the Euratom — United States Agreement*

CHAPTER 99 — OTHER MISCELLANEOUS REVENUE

B. STATEMENT OF EXPENDITURE

TITLE 1

BALANCES OF ALLOCATION ACCOUNTS

CHAPTER 1.10 — **STAFF**

Article 1.10.1 — *Staff expenditure — JRC*

Article 1.10.2 — *Staff expenditure — Centre and indirect action*

CHAPTER 1.20 — **GENERAL INFRASTRUCTURE: GENERAL SERVICES AND OVERHEADS**

Article 1.20.1 — *General administrative expenditure — JRC*

Article 1.20.2 — *General administrative expenditure — Centre and indirect action*

Article 1.20.3 — *Management and administrative services — JRC*

Article 1.20.4 — *Administration of welfare facilities — JRC*

Article 1.20.5 — *Maintenance and equipment of buildings and site — JRC*

Article 1.20.6 — *Immovable property investment — JRC*

Article 1.20.7 — *Protective equipment, medical services and protection against industrial injuries — JRC*

Article 1.20.8 — *Documentation, library and publishing — JRC*

CHAPTER 1.30 — **SCIENTIFIC AND TECHNICAL AUXILIARY SERVICES — JRC**

Article 1.30.1 — *Stores*

Article 1.30.2 — *Design offices*

Article 1.30.3 — *Workshops*

Article 1.30.4 — *Electronic laboratories*

Article 1.30.5 — *Chemical laboratories*

Article 1.30.9 — *Other*

MAJOR INSTALLATIONS

CHAPTER 1.40 — **COMPUTER CENTRE**

CHAPTER 1.41 — **HFR REACTOR**

CHAPTER 1.42 — **ISPRA-1 REACTOR**

CHAPTER 1.43 — **ECO REACTOR**

CHAPTER 1.44 — **ESSOR REACTOR**

CHAPTER 1.45 — **SPECIAL INSTALLATIONS**

Article 1.45.1 — *Medium-activity laboratory*

Article 1.45.2 — *Euracos*

CHAPTER 1.46 — **MAJOR INSTALLATIONS OF CBNM** (accelerators and spectrometry)

CHAPTER 1.47 — **MAJOR INSTALLATIONS** (Institute for Transuranium Elements)

SERVICES PERFORMED ON BEHALF OF OUTSIDERS

CHAPTER 1.90 — **SERVICES PERFORMED ON BEHALF OF OUTSIDERS**

TITLES 2, 3, 4 AND 5

JOINT AND COMPLEMENTARY PROGRAMMES — DIRECT AND INDIRECT ACTION

TITLE 6

COMPLETION OF ACTION AUTHORIZED UNDER PRECEDING PROGRAMMES

CHAPTER 6.10 — **PROGRAMMES PRECEDING 1969**

Article 6.10.1 — *Participation in power reactors*

Article 6.10.2 — *Other*

CHAPTER 6.20 — **JOINT PROGRAMMES 1969-1971**

Article 6.20.1 — *ESSOR heavy-water reactor*

Article 6.20.2 — *DRAGON Agreement*

Article 6.20.3 — *Plutonium and transplutonium elements*

Article 6.20.4 — *Fusion and plasma physics*

Article 6.20.5 — *Biology and health physics*

Article 6.20.6 — *Nuclear measurements and standards*

Article 6.20.7 — *Instruction and training*

CHAPTER 6.30 — **1969-1971 (B/G/I/L/N) COMPLEMENTARY PROGRAMMES**

Article 6.30.1 — *Fast reactors — Direct action*

Article 6.30.2 — *High-temperature gas reactors*

Article 6.30.3 — *Technological problems connected with reactor development* (reactor safety and determination of fissile material content)

Article 6.30.4 — *Plutonium and transplutonium elements*

Article 6.30.5 — *Reactor physics*

Article 6.30.6 — *Condensed state physics*

Article 6.30.7 — *Nuclear materials research*

Article 6.30.8 — *Direct conversion of energy*

Article 6.30.9 — *CETIS data processing*

CHAPTER 6.40 — **COMPLEMENTARY PROGRAMMES 1969-1971 (G/F/I/L/N)**

Article 6.40.1 — *Heavy-water reactors — general-purpose research*

Article 6.40.2 — *Heavy-water reactors — specific research*

CHAPTER 6.50 — **COMPLEMENTARY PROGRAMME 1969-1971 (G/I/N)**

Article 6.50.1 — *Biology — application to agricultural research*

CHAPTER 6.60 — **COMPLEMENTARY PROGRAMME 1969-1971 (B/G/I/L/N)**

Article 6.60.1 — *HFR reactor operation*

TITLE 7

OTHER ACTIVITIES, IN PARTICULAR THOSE PROVIDED FOR IN ARTICLE 174 (2) (b), (c) AND (d) OF THE EAEC TREATY

CHAPTER 7.01 — LOANS GRANTED UNDER THE EURATOM — UNITED STATES AGREEMENT

CHAPTER 7.02 — REPAYMENT OF BORROWINGS UNDER THE EURATOM — UNITED STATES AGREEMENT

CHAPTER 7.03 — FINANCIAL AND BANK CHARGES IN RESPECT OF BORROWING AND LENDING UNDER THE EURATOM — UNITED STATES AGREEMENT

TITLE 8

MISCELLANEOUS ACTIVITIES

TITLE 9

PROVISIONAL APPROPRIATIONS

ANNEX IV

CLASSIFICATION OF EXPENDITURE ACCORDING TO ITS NATURE

(Second paragraph of Article 97 of the financial regulation)

MAIN ALLOCATIONS

Category	Heading	Description
		STAFF EXPENDITURE
11		STAFF
		Officials and temporary staff holding an appointment provided for in the list of posts
	1100	Basic salary
	1101	Family allowances
	1102	Expatriation allowances
	1103	Temporary flat-rate allowances
	1104	Establishment staff
		Other staff
	1110	Auxiliary staff
	1111	Auxiliary interpreters
	1112	Local staff
	1113	Special advisers
	1114	Staff employed under contract
		Pensions and severance grants
	1120	Retirement pensions
	1121	Invalid pensions
	1122	Survivors' pensions
	1123	Severance grants
		Sickness and accident insurance
	1130	Sickness insurance
	1131	Accident and occupational disease insurance
	1132	Nuclear accident insurance
		Miscellaneous allowances and grants
	1140	Maternity and death grants
	1141	Travelling expenses on annual leave
	1142	Accommodation and transport allowances
	1143	Fixed special duty allowances

Category	Heading	Description
	1144	Fixed local travel allowances
	1149	Other allowances and refunds
	1150	Overtime
	1160	Correcting factors
		Supplementary services
	1170	Freelance interpreters and conference officers
	1171	Freelance proof-readers
	1172	Other staff paid on the basis of services rendered and work sent out for translation and typing
		Miscellaneous bonuses and allowances
	1180	Bonuses for patents
	1181	Bonuses for exceptional service
	1182	Allowances for work of a particularly arduous nature
	1183	Allowances for shift work
	1184	Allowances for standby duty on site or at home
12		ALLOWANCES AND EXPENSES ON ENTERING AND ON LEAVING SERVICE AND ON TRANSFER
	1200	Miscellaneous expenditure on staff recruitment
	1211	Travel expenses (including members of family)
	1221	Initial settlement, resettlement and transfer allowances
	1231	Removal expenses
	1241	Temporary daily subsistence allowances
	1250	Allowances for staff placed on non-active status retired in the interests of the service or dismissed
	1290	Other expenses
13		EXPENDITURE RELATING TO MISSIONS AND DUTY TRAVEL
	1301	Mission expenses, travel expenses and other related expenses
	1302	Special equipment for missions
14		EXPENDITURE ON SOCIAL WELFARE AND ON FURTHER VOCATIONAL TRAINING FOR STAFF
	1400	Special assistance grants
	1410	Hostels and staff clubs
	1420	Restaurants and canteens
		Medical service
	1430	Equipment for medical laboratories
	1431	Medicines and medical supplies for treatment
	1432	Cost of medical examinations and tests for early diagnosis

Category	Heading	Description
		Language courses and further vocational training for staff
	1440	Language courses
	1441	Further training courses
	1442	Retraining courses for staff
	1443	Vocational training
	1444	Readaptation courses
		Other expenditure
	1490	Other expenditure
		ADMINISTRATIVE EXPENDITURE
20		IMMOVABLE PROPERTY INVESTMENTS
	2000	Acquisition of immovable property
	2010	Construction of buildings
	2020	Other expenditure preliminary to the acquisition of immovable property or to the construction of buildings
	2090	Other expenditure
21		BUILDINGS AND INCIDENTAL EXPENDITURE
	2100	Rent
		Insurance
	2110	Contractual insurance
	2111	Public liability insurance
	2112	Insurance covering Community property against damage of nuclear origin
	2113	Insurance covering Community liability for damage of nuclear origin caused to outsiders
	2114	Public liability insurance in respect of transport of radioactive materials
	2119	Miscellaneous insurances
	2120	Water, gas, electricity and heating
	2130	Cleaning and maintenance
	2140	Fitting out of premises
	2190	Other expenditure
22		MOVABLE PROPERTY AND INCIDENTAL EXPENDITURE
		Office machinery
	2200	Initial equipment
	2201	Renewals
	2202	Hire
	2203	Maintenance, use and repair

Category	Heading	Description
		Furniture
	2210	Initial equipment
	2211	Renewals
	2212	Hire
	2213	Maintenance, use and repair
		Supplies and Installations for administration purposes
	2220	Initial equipment
	2221	Renewals
	2222	Hire
	2223	Maintenance, use and repair
		Transport equipment
	2230	Initial equipment
	2231	Renewals
	2232	Hire
	2233	Maintenance, use and repair
		Expenditure on information material and library
	2250	Library equipment, purchase of books
	2251	Special equipment for library, information and reproduction equipment
	2252	Subscriptions to newspapers and periodicals
	2253	Subscriptions to press agencies
	2254	Binding and maintenance of library books
23		DAY-TO-DAY ADMINISTRATIVE EXPENDITURE
	2300	Stationery and office supplies
		Postal charges and telecommunications
	2310	Postal and delivery charges
	2311	Telephone, telegraph, telex
		Financial charges
	2320	Bank charges
	2329	Other financial charges
	2330	Legal expenses
	2340	Damages
		Other operating expenditure
	2390	Miscellaneous insurance
	2391	Uniforms and working clothes
	2392	Miscellaneous expenditure on internal meetings
	2393	Departmental removals

Category	Heading	Description
	2394	Petty expenses
	2395	Fire-fighting equipment
	2399	Other operating expenditure
24		ENTERTAINMENT AND REPRESENTATION EXPENSES
	2401	Entertainment and representation expenses
25		EXPENDITURE FOR MEETINGS AND CONFERENCES
	2500	Meetings and conferences
	2510	Committees
	2551	Miscellaneous expenditure on organization of conferences and congresses
	2552	Miscellaneous expenditure on attending conferences, congresses and meetings organized outside the places of work of the institution
26		EXPENDITURE ON STUDIES, SURVEYS AND CONSULTATIONS
	2600	Limited consultations, studies and surveys
	2620	Comprehensive Community studies and surveys
	2660	Fees for doctors whose services are retained within the framework of the JRC
27		EXPENDITURE ON PUBLISHING AND INFORMATION
		Publications
	2710	General publications
	2718	Expenditure on publishing scientific and technical works
	2719	Other publications and publicity expenditure
		Expenditure on information and participation in public events
	2720	Expenditure on information, publicity and participation in public events
	2721	Participation of the Communities in exhibitions
30		EXPENDITURE ON TECHNICAL SERVICES
		Material and equipment
	3010	Equipment and material not subject to inventory
	3011	Equipment subject to inventory
		Fissile materials and special materials
	3020	Fissile materials (leasing, losses, purchases)
	3021	Fuel processing
	3022	Fuel element fabrication
	3023	Heavy water (leasing, losses, purchases)
	3024	Radioisotopes (leasing, losses, purchases)

Category	Heading	Description
		Industrial Electrical power supply
	3030	Industrial Electrical power supply
		Equipment maintenance
	3040	Equipment maintenance
		Equipment hiring
	3050	Equipment hiring
		Software
	3060	Software (hiring, purchases)
		Maintenance of construction work and installation
	3070	Maintenance of buildings
	3071	Maintenance of roads and sites
	3072	Maintenance of installations
40		INVESTMENT EXPENDITURE
		Purchase of immovable property
	4000	Purchase of buildings
	4001	Purchase of land
		Constructions
	4010	Building construction
	4011	Installation construction
		Road building
	4020	Roads
	4021	Connecting-up costs
	4022	Site lay-out
50		CONTRACT EXPENDITURE
		Contracts backed by national bodies
	5000	GFK
	5001	RCN
	5002	CEN
	5003	Belgonucléaire
		Contracts for provision of services
	5010	Contracts for provision of services
		Research contracts
	5020	Research contracts
		Shared-expenditure contracts
	5030	Shared-expenditure contracts

Category	Heading	Description
		Contracts of association
	5040	Contracts of association
		Irradiation contracts
	5050	Irradiation contracts
60		MISCELLANEOUS EXPENDITURE
		Instruction and training for non-members of the staff
	6001	Training at technical and university level
	6002	Grants
	6003	Visiting scientists
	6004	Vocational training schools

II. SUBSIDIARY ALLOCATIONS

Category	Heading	Description
		USE OF STAFF, OF SCIENTIFIC AND TECHNICAL AUXILIARY SERVICES AND OF MAJOR INSTALLATIONS
91		STAFF
	9101	Staff expenditure — JRC
	9102	Staff expenditure — Centre and indirect action
92		INFRASTRUCTURE
93		SCIENTIFIC AND TECHNICAL SERVICES—JRC
	9301	Stores
	9302	Design offices
	9303	Workshops
	9304	Electronics
	9305	Chemistry
	9309	Other laboratories
94		MAJOR INSTALLATIONS
	9401	Computer centre — Technical and scientific work
	9402	Computer centre — Administrative work
	9410	HFR Reactor
	9420	Ispra-I Reactor
	9430	ECO Reactor
	9440	ESSOR Reactor
		Special installations
	9451	Medium-activity laboratory
	9452	Euracos
	9460	Major installations — CBNM
	9470	Major installations — Institute for Transuranium Elements