

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (repealed)

COMMISSION DELEGATED REGULATION (EU) No 1268/2012

of 29 October 2012

on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (repealed)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union⁽¹⁾, and in particular Articles 8, 11, 13, 19, 21, 22, 23, 25, 26, 29, 30, 31, 34, 35, 38, 41, 44, 49, 53, 54, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 68, 69, 70, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 83, 84, 85, 86, 87, 88, 89, 90, 92, 93, 98, 99, 100, 101, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 121, 122, 123, 124, 125, 126, 128, 129, 130, 131, 132, 133, 134, 135, 137, 138, 139, 140, 142, 144, 145, 146, 148, 151, 154, 156, 157, 181, 183, 184, 186, 187, 188, 190, 191, 192, 195, 196, 199, 201, 203, 204, 205, 208 and 209 thereof,

Whereas:

- (1) Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities⁽²⁾ has been substantially amended and replaced by Regulation (EU, Euratom) No 966/2012 (hereinafter ‘Financial Regulation’). It is therefore necessary to align Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁽³⁾ to the Financial Regulation. In the interests of clarity, it is necessary to replace Regulation (EC, Euratom) No 2342/2002.
- (2) Under Article 290 of the Treaty on the Functioning of the European Union (hereinafter ‘TFEU’) a legislative act may delegate to the Commission the power to adopt non-legislative acts only to supplement or amend certain non-essential elements of the legislative act. Therefore, some provisions laid down in Regulation (EC, Euratom) No 2342/2002 have been incorporated in the Financial Regulation. Thus those provisions should not be included in this Regulation.
- (3) During its preparatory work, the Commission has carried out appropriate consultations, including at expert level and ensured a simultaneous, timely and appropriate transmission of relevant documents to the European Parliament and the Council.

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- (4) As regards the budgetary principles, in particular the principle of unity, the simplification of the rules governing the generation and recovery of interest yielded on pre-financing, and in particular the waiver of the obligation for grant recipients to generate such interest, render obsolete the provisions on the scope and conditions for the recovery of the interest. Where such obligation would still be imposed on entities entrusted with budget implementation tasks, the rules governing the identification, use and accounting for the interest generated should be included in the delegation agreements with those entities. In those cases where the interest yielded on pre-financing is due to the Union on the basis of those agreements that interest should be paid to the budget as assigned revenue.
- (5) For the principle of annuality, it is important to clarify the meaning of annual appropriations and the preparatory stages of the commitment procedure which, if completed by 31 December, may allow the carryover of commitment appropriations.
- (6) As regards the principle of the unit of account, the rates to be used for conversion between the euro and the other currencies for the requirements of the management of the cash flow and the accounts should be specified. In addition, the transparency in the accounting for the results of such currency conversion operations should be further enhanced. Following the introduction of the euro, the obligation on the Commission to provide information to the Member States on cash transfers carried out between different currencies should be removed.
- (7) As regards the derogations from the principle of universality, the budget treatment to be given to assigned revenue, in particular to contributions by Member States or third countries to certain Union programmes, should be specified, as well as the limits on the netting of expenditure and revenue. In particular, having regard to the current practice, for reasons of legal certainty, it is necessary to clarify that as a general rule assigned revenue should generate commitment and payments appropriations automatically, as soon as the revenue has been received by the institution. It is also necessary to specify the cases where, by way of exception, assigned revenue can be made available before the revenue has actually been received by the institution.
- (8) As regards the principle of specification, a precise definition should be given of the calculation of the percentage of appropriations which the institutions are authorised to transfer by virtue of their autonomy. The European Parliament and the Council should receive full information through a detailed explanation of the requests for transfers which have to be submitted to them.
- (9) As for sound financial management, it is necessary to specify the objectives of the *ex ante*, interim and *ex post* evaluations of the programmes and activities, the minimum frequency with which they are to be carried out and the information to be given in the legislative financial statement.
- (10) As for the principle of transparency, publication of data by name relating to the recipients concerned and the precise amounts received by them increases transparency with respect to the use of the funds concerned. Such information made available to citizens reinforces public control of the use to which that money is put and contributes to

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the best use of public funds. At the same time, where recipients are natural persons, such publication is subject to the rules on protection of personal data. Therefore personal data should be published only if it is necessary and proportionate with respect to the legitimate aim pursued.

- (11) The information on the use of Union funds should be published on an internet website of the institutions and should include at least the name, the locality, the amount and the purpose of the funds. That information should take into account the criteria laid down in Article 35(3) of the Financial Regulation, in particular the type and the importance of the award.
- (12) The name and locality of the recipients of Union funds should be published for prizes, grants and contracts awarded following the opening-up of a public procedure to competition, as it is the case in particular for contests, call for proposals and call for tenders, in the respect the principles of the TFEU and in particular the principles of transparency, proportionality, equal treatment and non-discrimination. Moreover such publication should contribute to the control of the public selection procedures by the rejected applicants of the competition.
- (13) The publication of personal data referring to natural persons should not exceed the duration during which the funds are being used by the recipient and should therefore be removed after two years. The same should apply to personal data referring to legal persons for whom the official title identifies one or more natural persons.
- (14) In most of the cases covered by this Regulation, the publication concerns legal persons.
- (15) When natural persons are concerned, such publication should only be envisaged respecting the principle of proportionality between the importance of the amount granted and the need to control the best use of the funds. Where natural persons are concerned, the publication of the region on NUTS 2 level is consistent with the objective of publication of recipients, ensures equal treatment between Member States of different sizes while respecting the recipients' right to private life and in particular the protection of their personal data.
- (16) Information on scholarships, and other direct support paid to natural persons in most need should remain exempt from publication.
- (17) In order to ensure the respect of the principle of equal treatment between recipients, the publication of information related to natural persons should also be ensured in line with the obligation for the Member States to establish a large transparency of the contracts above the amount laid down in Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts⁽⁴⁾.
- (18) The name and the locality of the recipient and the amount and the purpose of the funds should not be published if it risks endangering the integrity of the recipient as protected by the Charter of Fundamental Rights of the European Union or would harm the legitimate commercial interests of the recipient.

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- (19) The budgetary nomenclature should provide clarity and transparency necessary for the budgetary process.
- (20) Acts likely to constitute a conflict of interests should also be defined.
- (21) In respect of indirect management, it is necessary to lay down the framework of such delegation of powers and the content of the delegation agreement. Any entity or person entrusted with budget implementation tasks should guarantee a level of protection of the financial interests of the Union which is equivalent to that required under the Financial Regulation. The conditions under which the Commission may accept that the systems, rules and procedures of these entities or persons are equivalent to its own should be laid down in order to ensure sound financial management of Union funds by the entrusted entities.
- (22) The executive agencies, which remain under Commission control, should be recognised as authorising officers by delegation of that institution for implementation of the Union budget.
- (23) In the case of indirect management with international organisations, the organisations eligible for this kind of management should be identified.
- (24) Where budget implementation tasks are entrusted to public bodies or bodies governed by private law with a public service mission, the conditions of their designation should be set out.
- (25) For indirect management it is necessary to establish detailed rules for the procedures for the examination and acceptance of accounts and for the exclusion from Union financing of expenditure for which disbursements have been made in breach of applicable rules.
- (26) Private-law entities performing preparatory or ancillary tasks on the Commission's behalf should be selected in accordance with procurement procedures.
- (27) As regards the role of the financial actors, the reform of financial management, together with the abolition of centralised *ex ante* controls, increases the responsibilities of the authorising officers in all revenue and expenditure operations, including in terms of internal control systems. The European Parliament and Council should in future be informed of the appointment or termination of duties of an authorising officer by delegation. Consequently, the tasks, responsibilities and principles of the procedures to be observed should also be laid down. The internalisation of *ex ante* controls requires, in particular, a clear distinction between tasks relating to the initiation of operations in implementation of the budget and tasks relating to the verification of such operations. Moreover, each institution should adopt a code of professional standards applicable to the staff responsible for *ex ante* and *ex post* verifications. It is also necessary to provide that the responsibilities assumed are accounted for in an annual report to the institution which is in charge of, inter alia, the *ex post* verifications. The supporting documents relating to the operations carried out should be kept. Finally, all the various forms of negotiated procedure for the award of public contracts should, since those contracts represent derogations from the usual award procedures, be the subject of a special report to the institution and of a communication to the European Parliament and Council.

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- (28) Regulation (EC, Euratom) No 2342/2002 should be adapted to take into account the double role of the head of delegation as authorising officer by subdelegation for the European External Action Service (hereinafter ‘EEAS’) and, as regards operational appropriations, for the Commission.
- (29) In order to clarify responsibilities, a precise definition should also be given of the tasks and responsibilities of the accounting officer in connection with the accounting systems, treasury management, the management of bank accounts and third-party files. The arrangements for the termination of the accounting officer’s duties should also be established.
- (30) The conditions for the use of imprest accounts, a system of management which constitutes an exception to normal budgetary procedures, should also be laid down, and the tasks and responsibilities of the imprest administrators, as well as those of the authorising officer and accounting officer in connection with the control of imprest accounts, should be set out. The European Parliament and Council should be informed of any appointment or termination of duties. For reasons of efficiency, only one imprest account should be set up in delegations, for appropriations from both the Commission and EEAS sections of the Budget. It has proven necessary to introduce the possibility to use debit cards linked to imprest accounts in order to facilitate payments in particular in the Union delegations and representations, and avoid the risks associated with handling cash.
- (31) Once the tasks and responsibilities of each financial actor have been defined, they may be held liable only under the conditions laid down in the Staff Regulations of Officials of the European Union and the Conditions of Employment of Other Servants of the European Union. The specialised financial irregularities panel set up in each institution have proven to be an efficient mechanism to determine whether irregularities of a financial nature have occurred and should therefore be maintained. It is necessary to lay down the procedure by which an authorising officer may seek confirmation of an instruction which that officer considers to be irregular or contrary to the principle of sound financial management, and thus be released from any liability.
- (32) As regards revenue, except for the special case of own resources covered by Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities’ own resources⁽⁵⁾ it is necessary to specify the tasks and controls falling within the responsibility of the authorising officers at the different stages of the procedure: establishment of the estimate of amounts receivable, recovery order, dispatch of the debit note informing the debtor that the amount receivable has been established, calculation of any default interest due, and the decision, where necessary, to waive an entitlement subject to criteria guaranteeing compliance with sound financial management in order to ensure a efficient collection of revenues.
- (33) It is necessary to specify the role of the accounting officer in the collection of revenue and in allowing any additional time for payment of expenditures. The accounting officer should also have a flexibility in the recovery of payments such as the possibility to offset debts directly, or in exceptional circumstances to waive the requirement of lodging a guarantee to repay a debt, when the debtor is willing and able to make the payment in

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the additional time period but is not able to lodge such guarantee taking due account of the principle of proportionality.

- (34) In order to secure the management of assets whilst also yielding financial remuneration, it is necessary to have the amounts provisionally cashed, such as competitions fines which are being contested, invested in financial assets, and to determine the assignment of the interests yielded by those investments.
- (35) In order to ensure that the Commission has all the necessary information for the adoption of the financing decisions, it is necessary to lay down the minimum requirements for the contents of financing decisions on grants, procurement, trust funds, prizes and financial instruments.
- (36) As regards expenditure, the relationship between financing decisions, global commitments and individual commitments as well as characteristics of those different stages should be defined in order to establish a clear framework for the different stages of budget implementation.
- (37) It is necessary to clarify the relationship between validation, authorisation and payment operations and the controls to be carried out by the authorising officer when validating expenditure, with the endorsement 'passed for payment'. The documents to be produced in support of payments should be specified and rules laid down for the clearing of pre-financing and interim payments.
- (38) Detailed rules for the application of time limits applicable for validation and payment operations should be laid down, taking into account Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions⁽⁶⁾ in order to ensure there is no undue delay for payments to recipients.
- (39) For the internal audit, it is necessary to lay down the procedure for appointing the auditor and to guarantee his independence within the institution which has appointed him and to which he must report on his activities. The European Parliament and Council should be informed of any appointment or termination of duties in order to ensure transparency towards the European Parliament and the Council.
- (40) Rules on procurement should be based on Directive 2004/18/EC. It is necessary to define the various types of procurement procedures, the advertising and publication measures applicable, the conditions in which use may be made of a particular type of procedure and the main features of the existing procedures, the specification of selection and award criteria, rules for access to tender documents and for communication with tenderers or candidates and, for cases where the Commission awards contracts on its own account, the thresholds applicable and the rules for estimating the value of the contracts to be awarded.
- (41) The purpose of the procedures for the award of contracts is to satisfy the needs of the institutions on the best possible terms while guaranteeing equal access to public contracts and complying with the principles of transparency and non-discrimination. With a view to ensuring transparency and the equal treatment of candidates and tenderers, as well as the full responsibility of authorising officers in the final choice,

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it is necessary to lay down the procedure for opening and then evaluating tenders and requests to participate, from the appointment of a committee up to the substantiated and documented award decision, which ultimately rests with the contracting authority.

- (42) On the basis of past experience, it is necessary to establish a new procurement procedure for middle value contracts. It is necessary to allow the use of the ‘vendors’ list’ under the same conditions as the existing ‘call for expression of interest’ as that list provides for less administrative burden for potential tenderers.
- (43) In order to protect the Union financial interests during contract execution, it is necessary to provide for a possibility to require the entities providing financial capacity in procurement to be jointly liable for the execution of the corresponding contract.
- (44) In order to protect the Union financial interests and to guarantee control over the contract execution, it is necessary to provide for a possibility to require the contractor to perform himself directly certain critical tasks.
- (45) In order to guarantee execution of a contract to the highest professional standard, it is necessary to provide for a possibility to reject the tenderers who have potential conflicts of interest.
- (46) Given that the request for financial guarantees is no longer automatic, it is necessary to lay down the criteria according to which they may be requested.
- (47) It is necessary to clarify the scope of the Title on grants, particularly with regard to the type of action or body of general European interest eligible for a grant as well as with regard to the types of legal commitments that may be used to cover grants. For those legal commitments, the criteria for choosing between agreements and decisions, their minimum content and the possibility to conclude specific grant agreement or decision under framework partnerships should be specified, so as to ensure equal treatment and avoid restricting access to Union funding.
- (48) The scope of the Title on grants should also take account of the introduction in the Financial Regulation of, on the one hand, specific titles on prizes and financial instruments and, on the other hand, of the key rules applicable to grants, eligible costs, deletion of the degressivity principle, use of simplified forms of grants (lump sums, unit costs and flat rates) and removal of compulsory submission of pre-financing guarantees.
- (49) Progress towards electronic exchange of information and electronic submission of documents, which constitute a major simplification measure, should be accompanied by clear conditions for the acceptance of the systems to be used, so as to establish a legally sound environment.
- (50) The no-profit and co-financing principles should be revised in line with the clarifications and simplification measures introduced in the Financial Regulation. In particular, for the sake of clarity, it is necessary to establish detailed rules on the types of receipts to be retained for the no-profit principle as well as the forms of external co-financing and in kind contributions.
- (51) With regard to the transparency principle, adoption and publication of multiannual work programmes should be authorised, since they have an added value for applicants, which

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can more easily anticipate and better prepare for calls for proposals. In this context, the conditions under which work programmes may be considered as the financing decisions should be specified. To ensure transparency, it is also necessary to publish calls for proposals, except in cases of urgency or where the action may only be implemented by one entity. It is necessary to specify the minimum content of such publication.

- (52) As the eligibility conditions for value added tax (VAT) paid by beneficiaries is prone to errors and discrepancies, there is a need to ensure that the notions of non-recoverable VAT and non-taxable persons within the meaning of Article 13(1) of the Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽⁷⁾ are consistently understood and applied, by reference to the activities that those notions encompass.
- (53) In order to ensure transparency, equal treatment for applicants and the enhancement of the accountability of authorising officers, it is necessary to lay down the award procedure, from the application for the grant, for which the Commission should have provided minimum information for applicants, to its evaluation in the light of previously specified eligibility, selection and award criteria before the authorising officer responsible takes his final, appropriately documented decision. It is necessary to establish detailed rules on the composition and tasks of the committee in charge of assessing the proposals against the selection and award criteria, as well as the possibilities to contact applicants during the award procedure or to invite them to adjust their proposals. Those possibilities should properly reflect the requirements in terms of good administration introduced in the Financial Regulation and should include the conditions under which proposals may be adjusted before signature of the grant agreements or notification of the grant decisions, while ensuring equal treatment of applicants and compliance with the principle according to which initiative for the actions lies solely with the applicants.
- (54) The use of lump sums, unit costs and flat rates being facilitated and broadened under the Financial Regulation, the definitions of those simplified forms of grants should be clarified. It is in particular necessary to clarify that they are meant, as any form of grant, to cover categories of eligible costs and indicate that their amounts should not necessarily be fixed *ex ante*, which is particularly relevant where they are determined on the basis of the beneficiary's usual cost accounting practices. There is also a need to ensure stability in the rules of funding under a specific programme. For that purpose, it should be allowed to use the simplified forms of grants for its full duration. For statistical, methodological or fraud-prevention and detection purposes, it is necessary to have access to general accounting information from a beneficiary, even where those are financed by way of lump sums, unit costs or flat rates. Those verifications, however, should not be used for questioning the unit values of the lump sums, unit costs or flat rates already agreed on.
- (55) Sound financial management requires that the Commission protect itself with guarantees. At the stage of grant applications, by arranging financial audits for applications involving larger amounts, at the time of paying pre-financing, where the risks as assessed by the authorising officer justify, by requiring advance financial

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guarantees and at the stage of interim payment or payment of the balance, by arranging submission of certificates established by auditors for the payment requests which involve the largest amounts and which present most risk.

- (56) The conditions and procedures for suspending and reducing grants should be clarified, so as to better define the grounds for such suspension or reduction, provide adequate information to beneficiaries and ensure that the beneficiaries have the possibility to exercise their right of defence at any stage.
- (57) Sound management of Union funds also means that the grant beneficiaries themselves use Union grants with economy and efficiency. In particular, the costs of contracts awarded by beneficiaries to implement the action should be eligible provided those implementation contracts are awarded to the tender offering best value for money.
- (58) As the restrictions on recourse to financial support to third parties are softened in the Financial Regulation, it is necessary to lay down the minimum provisions to be agreed on at the level of the grant agreement or to be inserted in the grant decision in order to clearly differentiate the award of financial support to third parties by a beneficiary from the implementation of budget tasks by a delegatee under indirect management.
- (59) Powers for imposing penalties on grant beneficiaries should be aligned with those conferred in the context of procurement considering that they are of the same nature and should be subject to the same rules in terms of effectiveness and proportionality.
- (60) Prizes should be subject to the principles of transparency and equal treatment, in the same way as grants. In that context, the minimum characteristics of work programmes and of contests should also be laid down, taking account of the corresponding requirements for grants. In particular, the conditions under which the work programmes may be considered as financing decisions, as well as the minimum content of rules of contest, notably the conditions for paying the prize to the winners in case of award, and the appropriate publication means should be specified.
- (61) Compliance with the transparency and equal treatment principles also requires the establishment of a clearly defined award procedure, from submission of the entries to information of applicants and notification to the winning participant. That procedure should include evaluation of the entries by a panel of experts appointed by the authorising officer responsible, using the award criteria announced in the rules of the contest in order to ensure competence and neutrality in the assessment of entries. Based on their recommendations, the authorising officer responsible should take the final decision on the award of the prize since the responsibility for budget implementation always lies with the Commission.
- (62) In order to ensure a harmonised implementation of the various financial instruments within the Commission, the general framework included in Title VIII of the Financial Regulation should be complemented by detailed rules for the management of financial instruments, including provisions for the selection of entrusted entities, content of delegation agreements, management costs and fees and for fiduciary accounts.
- (63) Rules for the selection of financial intermediaries and final recipients should be defined in particular where financial instruments are managed directly in exceptional cases,

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either through dedicated investment vehicles or other delivery mechanisms, thereby ensuring efficient spending of Union funds.

- (64) It is necessary to determine the conditions for the use of financial instruments, including the leverage effect, and the monitoring framework. It is also necessary to ensure that financial instruments are implemented on the basis of a robust *ex ante* evaluation, which allows the Commission to design them specifically to respond to market failures and suboptimal investment situations.
- (65) As regards the keeping and presentation of the accounts, the generally accepted accounting principles on which the financial statements must be based are defined in the Union accounting rules. These accounting rules also specify the conditions for entering a transaction in the accounts and the rules for valuing assets and liabilities and for the constitution of provisions in order to ensure that information is properly presented, complete and accurate.
- (66) On accounting matters, it should be specified that the accounting officer of each institution must produce documents describing the organisation of the accounts and the accounting procedures of that institution and define the conditions to be respected by the computerised accounting systems, in particular in order to ensure security of access and the audit trail for any changes made to the systems.
- (67) As regards the keeping of the accounts, it is necessary to specify the principles applicable to the accounting ledgers, the trial balance, the periodical reconciliation of the totals in that balance and the inventory, and to specify the components of the chart of accounts adopted by the Commission's accounting officer. The rules applicable to the registration of operations, in particular the double-entry method, the rules for the conversion of operations which are not denominated in euro and the supporting documents for accounting entries, should be laid down. The content of the accounting records should also be specified.
- (68) It is necessary to lay down the rules relating to the property inventory and to clarify the respective responsibilities in this field of the accounting officers and authorising officers, as well as the rules applicable to the resale of property entered in the inventory with the view to an efficient asset management.
- (69) For external actions, this Regulation, in line with the Financial Regulation, should provide for exceptions which reflect the specific operational features of that sector, mainly as regards procurement and the award of grants, notably because these procedures are carried out by the authorities of third countries receiving Union financial support. As regards procurement, such differences should mainly pertain to types of procedures and thresholds from which they apply. As regards grants, full financing should be allowed in certain cases, mainly to take the reduced co-financing capacity of the beneficiaries into account.
- (70) It is necessary to establish detailed provisions concerning the use of budget support, specifying the conditions under which budget support may be used and the obligation of the partner to provide the Commission with timely and reliable information to evaluate the fulfilment of those conditions.

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- (71) In regard to Union Trust Funds, it is necessary to specify the principles applicable to the Union contribution to Union Trust Funds as well as to the contributions of the other donors, to lay down the accounting and reporting rules of the Union Trust Fund, in particular for the interest matured in the bank account of the trust fund, to clarify the respective responsibilities of the financial actors and of the Board of the Trust Fund, as well as to define external audit obligations. It is also necessary to ensure a fair representation of the participating donors in the Board of the Trust Fund and to ensure a mandatory positive vote of the Commission for the use of the funds.
- (72) In order to simplify procurement procedures under external actions, some thresholds have been modified and other thresholds and management procedures coming from the common provisions have been added and adapted.
- (73) As for grants, the conditions for derogating from the principle of co-financing should be streamlined in line with the Financial Regulation.
- (74) To guarantee the sound management of Union appropriations, it is also necessary to specify the pre-conditions and the rules to be included in the agreements when the management of appropriations is decentralised or if imprest accounts are used.
- (75) It is appropriate to define the European Offices and to set out specific rules for the Publications Office and provisions authorising the Commission's accounting officer to delegate some of his tasks to staff in those Offices. Operating procedures should also be laid down for the bank accounts which the European Offices may be authorised to open in the Commission's name.
- (76) By analogy with the publication of information on recipients of Union's funds, the list of experts referred to in Article 204 of the Financial Regulation selected through a call for expressions of interest and the subject of their tasks should be published. Their remuneration should also be published when it exceeds EUR 15 000.
- (77) The new procedure introduced in Article 203 of the Financial Regulation should be complemented, in particular regarding the type of costs to be included in the thresholds established therein. It is necessary to establish detailed rules on the building projects in Union delegations given their specificities, in particular in cases of urgency. It is appropriate to provide that residential buildings, namely in delegations, which need to be rented or purchased within a short period of time, should be excluded from the procedure laid down in Article 203 of the Financial Regulation. The acquisition of land for free or for a symbolic amount should not fall within the procedure laid down in Article 203 of the Financial Regulation as it does not impose in itself an additional burden to the budget.
- (78) To ensure the coherence with the provisions of the Financial Regulation it is necessary to establish transitional provisions. Moreover, in order to ensure coherence with the sectorial legal basis, it is appropriate to defer application of the provisions on the management modes and financial instruments to 1 January 2014,

HAS ADOPTED THIS REGULATION:

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- (1) OJ L 298, 26.10.2012, p. 1.
- (2) OJ L 248, 16.9.2002, p. 1.
- (3) OJ L 357, 31.12.2002, p. 1.
- (4) OJ L 134, 30.4.2004, p. 114.
- (5) OJ L 163, 23.6.2007, p. 17.
- (6) OJ L 48, 23.2.2011, p. 1.
- (7) OJ L 347, 11.12.2006, p. 1.

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