

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of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (repealed)

PART ONE

**COMMON PROVISIONS**

TITLE III

**ESTABLISHMENT AND STRUCTURE OF THE BUDGET**

*Article 23*

**Financial programming(Article 38 of the Financial Regulation)**

The financial programming referred to in Article 38 of the Financial Regulation shall be structured by category of expenditure, policy area and budget line. The complete financial programming shall cover all categories of expenditure with the exception of agriculture, cohesion policy and administration for which only summary data shall be provided.

*Article 24*

**Draft amending budgets(Article 41(1) of the Financial Regulation)**

Draft amending budgets shall be accompanied by statements of grounds and the information on the implementation of the budget for the preceding and current financial years available at the time of their establishment.

*Article 25*

**Budget nomenclature(Article 44 of the Financial Regulation)**

The budget nomenclature shall comply with the principles of specification, transparency and sound financial management. It shall provide clarity and transparency necessary for the budgetary process, facilitating the identification of the main objectives as reflected in the relevant legal bases, making possible choices on political priorities and enabling efficient and effective implementation.

*Article 26***Actual expenditure in the last financial year for which the accounts have been closed(Article 49(1)(a)(v) of the Financial Regulation)**

For the purposes of establishing the budget, actual expenditure in the last financial year for which the accounts have been closed shall be determined as follows:

- (a) in commitments: commitments entered in the accounts during the financial year against appropriations for that financial year as defined in Article 3;
- (b) in payments: payments made during the financial year, that is to say, for which a payment order has been sent to the bank, against appropriations for that financial year as defined in Article 3.

*Article 27***Budget remarks(Article 49(1)(a)(vi) of the Financial Regulation)**

The budget remarks shall include:

- (a) the references of the basic act, where one exists;
- (b) all appropriate explanations concerning the nature and purpose of the appropriations.

*Article 28***Establishment plan(Article 49(1)(c)(i) of the Financial Regulation)**

The staff of the Supply Agency shall appear separately in the Commission establishment plan.