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ANNEX

CORRELATION TABLE

Council Regulation (EC, Euratom) No 1605/2002	New Regulation	Titles
PART ONE	PART ONE	COMMON PROVISIONS
TITLE I	TITLE I	SUBJECT MATTER, SCOPE AND DEFINITIONS
Article 1	Article 1	Subject matter
—	Article 2	Definitions
Article 2	Article 3	Compliance of secondary legislation with this Regulation
—	Article 5	Protection of personal data
TITLE II	TITLE II	BUDGETARY PRINCIPLES
Article 3	Article 6	Respect for budgetary principles
CHAPTER 1	CHAPTER 1	Principles of unity and of budgetary accuracy
Article 4	Article 7	Scope of the budget
Article 5	Article 8	Specific rules on the principles of unity and budgetary accuracy
Article 5a	Article 4	Periods, dates and time limits
CHAPTER 2	CHAPTER 2	Principle of annuality
Article 6	Article 9	Definition
Article 7	Article 10	Type of appropriations
Article 8	Article 11	Accounting for revenue and appropriations
Article 9	Article 13	Cancellation and carry-over of appropriations
Article 10	Article 14	Carry-over rules for assigned revenue
Article 11	Article 15	Decommitment of appropriations
Article 12	Article 12	Commitment of appropriations
Article 13	Article 16	Rules applicable in the event of late adoption of the budget
CHAPTER 3	CHAPTER 3	Principle of equilibrium

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Article 14	Article 17	Definition and scope
Article 15	Article 18	Balance from financial year
CHAPTER 4	CHAPTER 4	Principle of unit of account
Article 16	Article 19	Use of euro
CHAPTER 5	CHAPTER 5	Principle of universality
Article 17	Article 20	Definition and scope
Article 18	Article 21	Assigned revenue
Article 19	Article 22	Donations
Article 20	Article 23	Rules on deductions and exchange rate adjustments
CHAPTER 6	CHAPTER 6	Principle of specification
Article 21	Article 24	General provisions
Article 22	Article 25	Transfers by institutions other than the Commission
Article 23	Article 26	Transfers by the Commission
Article 24	Article 27	Transfer proposals submitted to the European Parliament and the Council by the institutions
Article 25	Article 28	Specific rules on transfers
Article 26	Article 29	Transfers subject to special provisions
CHAPTER 7	CHAPTER 7	Principle of sound financial management
Article 27	Article 30	Principles of economy, efficiency and effectiveness
Article 28	Article 31	Compulsory financial statement
—	Article 32	Internal control of budget implementation
—	Article 33	Cost-effective control systems
CHAPTER 8	CHAPTER 8	Principle of transparency
Article 29	Article 34	Publication of accounts, budgets and reports
Article 30	Article 35	Publication of information on recipients and other information

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TITLE III	TITLE III	ESTABLISHMENT AND STRUCTURE OF THE BUDGET
CHAPTER 1	CHAPTER I	Establishment of the budget
Article 31	Article 36	Estimates of revenue and expenditure
Article 32	Article 37	Estimated budget of the bodies referred to in Article 208
Article 33	Article 38	Draft budget
Article 34	Article 39	Letter of amendment to the draft budget
Article 35	—	—
Article 36	Article 40	Obligations of the Member States stemming from the adoption of the budget
Article 37	Article 41	Draft amending budgets
Article 38	—	—
Article 39	Article 42	Early transmission of estimates and draft budgets
CHAPTER 2	CHAPTER 2	Structure and presentation of the budget
Article 40	Article 43	Structure of the budget
Article 41	Article 44	Budget nomenclature
Article 42	Article 45	Prohibition of negative revenue
Article 43	Article 46	Provisions
Article 44	Article 47	Negative reserve
Article 45	Article 48	Emergency Aid Reserve
Article 46	Article 49	Presentation of the budget
Article 47	Article 50	Rules on the establishment plans for staff
—	CHAPTER 3	Budgetary discipline
—	Article 51	Compliance with the multiannual financial framework
—	Article 52	Compliance of Union acts with the budget
TITLE IV	TITLE IV	IMPLEMENTATION OF THE BUDGET

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CHAPTER 1	CHAPTER 1	General provisions
Article 48	Article 53	Budget implementation in accordance with the principle of sound financial management
Article 49	Article 54	Basic act and exceptions
Article 50	Article 55	Implementation of the budget by institutions other than the Commission
Article 51	Article 56	Delegation of budget implementation powers
Article 52	Article 57	Conflict of interests
CHAPTER 2	CHAPTER 2	Methods of implementation
Article 53	Article 58	Methods of implementation of the budget
Article 53a	—	—
Article 53b	Article 59	Shared management with Member States
Article 53c	Article 60	Indirect management
Article 53d	—	—
Article 54	Article 61	<i>Ex ante</i> assessments and delegation agreements
Article 55	Article 62	Executive agencies
Article 56	—	—
Article 57	Article 63	Limits to delegation of powers
CHAPTER 3	CHAPTER 3	Financial actors
Section 1	Section 1	Principle of segregation of duties
Article 58	Article 64	Segregation of duties
Section 2	Section 2	Authorising officer
Article 59	Article 65	The authorising officer
Article 60	Article 66	Powers and duties of the authorising officer
Article 60a	Article 67	Powers and duties of Heads of Union Delegations
Section 3	Section 3	Accounting officer
Article 61	Article 68	Powers and duties of the accounting officer

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Article 62	Article 69	Powers which may be delegated by the accounting officer
Section 4	Section 4	Imprest administrator
Article 63	Article 70	Imprest accounts
CHAPTER 4	CHAPTER 4	Liability of financial actors
Section 1	Section 1	General rules
Article 64	Article 71	Withdrawal of delegation and suspension of duties given to financial actors
Article 65	Article 72	Liability of the authorising officer for illegal activity, fraud or corruption
Section 2	Section 2	Rules applicable to authorising officers responsible
Article 66	Article 73	Rules applicable to authorising officers
Section 3	Section 3	Rules applicable to accounting officers and imprest administrators
Article 67	Article 74	Rules applicable to accounting officers
Article 68	Article 75	Rules applicable to imprest administrators
CHAPTER 5	CHAPTER 5	Revenue operations
Section 1	Section 1	Making own resources available
Article 69	Article 76	Own resources
Section 2	Section 2	Estimate of amounts receivable
Article 70	Article 77	Estimate of amounts receivable
Section 3	Section 3	Establishment of amounts receivable
Article 71	Article 78	Establishment of amounts receivable
Section 4	Section 4	Authorisation of recovery
Article 72	Article 79	Authorisation of recovery
Section 5	Section 5	Recovery

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Article 73	Article 80	Rules on recovery
Article 73a	Article 81	Limitation period
—	Article 82	National treatment for Union entitlements
Article 74	Article 83	Fines, penalties and accrued interest imposed by the Commission
CHAPTER 6	CHAPTER 6	Expenditure operations
Article 75	Article 84	Financing decisions
Section 1	Section 1	Commitment of expenditure
Article 76	Article 85	Types of commitments
Article 77	Article 86	Rules applicable to commitments
Article 78	Article 87	Checks applicable to commitments
Section 2	Section 2	Validation of expenditure
Article 79	Article 88	Validation of expenditure
Section 3	Section 3	Authorisation of expenditure
Article 80	Article 89	Authorisation of expenditure
Section 4	Section 4	Payment of expenditure
Article 81	Article 90	Types of payments
Article 82	Article 91	Payment limited to funds available
Section 5	Section 5	Time limits for expenditure operations
Article 83	Article 92	Time limits
CHAPTER 7	CHAPTER 7	IT systems and e-Government
Article 84	Article 93	Electronic management of operations
—	Article 94	Transmission of documents
—	Article 95	e-Government
—	CHAPTER 8	Administrative principles
—	Article 96	Good administration
—	Article 97	Indication of means of redress
CHAPTER 8	CHAPTER 9	Internal auditor

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Article 85	Article 98	Appointment of the internal auditor
Article 86	Article 99	Powers and duties of the internal auditor
Article 87	Article 100	Independence of the internal auditor
TITLE V	TITLE V	PUBLIC PROCUREMENT
CHAPTER 1	CHAPTER 1	General provisions
Section 1	Section 1	Scope and award principles
Article 88	Article 101	Definition of public contracts
Article 89	Article 102	Principles applicable to public contracts
Section 2	Section 2	Publication
Article 90	Article 103	Publication of public contracts
Section 3	Section 3	Procurement procedures
Article 91	Article 104	Procurement procedures
Article 92	Article 105	Content of tender documents
Article 93	Article 106	Exclusion criteria applicable for participation in procurement procedures
Article 94	Article 107	Exclusion criteria applicable to awards
Article 95	Article 108	Central exclusion database
Article 96	Article 109	Administrative and financial penalties
Article 97	Article 110	Award criteria for contracts
Article 98	Article 111	Submission of tenders
Article 99	Article 112	Principles of equal treatment and transparency
Article 100	Article 113	The award decision
Article 101	Article 114	Cancellation of the procurement procedure
Section 4	Section 4	Guarantees and corrective action
Article 102	Article 115	Guarantees
Article 103	Article 116	Errors, irregularities and fraud in the procedure

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CHAPTER 2	CHAPTER 2	Provisions applicable to contracts awarded by the institutions on their own account
Article 104	Article 117	The contracting authority
Article 105	Article 118	Thresholds applicable
Article 106	Article 119	Rules on participation in tendering procedures
Article 107	Article 120	Procurement rules of the World Trade Organisation
TITLE VI	TITLE VI	GRANTS
CHAPTER 1	CHAPTER 1	Scope and form of grants
Article 108	Article 121	Scope of grants
—	Article 122	Beneficiaries
Article 108a	Article 123	Forms of grants
—	Article 124	Lump sums, unit costs and flat-rate financing
CHAPTER 2	CHAPTER 2	Principles
Article 109	Article 125	General principles applicable to grants
—	Article 126	Eligible costs
—	Article 127	Co-financing in kind
Article 110	Article 128	Transparency
Article 111	Article 129	Principle of non-cumulative award
Article 112	Article 130	Principle of non-retroactivity
Article 113	—	—
CHAPTER 3	CHAPTER 3	Award procedure
Article 114	Article 131	Applications for grants
Article 115	Article 132	Selection and award criteria
Article 116	Article 133	Evaluation procedure
Article 117	—	—
CHAPTER 4	CHAPTER 4	Payment and control
Article 118	Article 134	Pre-financing guarantee
Article 119	Article 135	Payment of grants and controls
—	Article 136	Periods for record-keeping

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CHAPTER 5	CHAPTER 5	Implementation
Article 120	Article 137	Implementation contracts and financial support to third parties
—	TITLE VII	PRIZES
—	—	—
—	Article 138	General rules
—	TITLE VIII	FINANCIAL INSTRUMENTS
—	Article 139	Scope
—	Article 140	Principles and conditions applicable to financial instruments
TITLE VII	TITLE IX	PRESENTATION OF THE ACCOUNTS AND ACCOUNTING
CHAPTER 1	CHAPTER 1	Presentation of the accounts
Article 121	Article 141	Structure of the accounts
Article 122	Article 142	Report on budgetary and financial management
Article 123	Article 143	Rules governing the accounts
Article 124	Article 144	Accounting principles
Article 125	—	—
Article 126	Article 145	Financial statements
Article 127	Article 146	Budgetary implementation reports
Article 128	Article 147	Provisional accounts
Article 129	Article 148	Approval of the final consolidated accounts
CHAPTER 2	CHAPTER 2	Information on the implementation of the budget
Article 130	Article 149	Report on budgetary guarantees and risks
Article 131	Article 150	Information on budget implementation
CHAPTER 3	CHAPTER 3	Accounting
Section 1	Section 1	Common provisions
Article 132	Article 151	The accounting system

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Article 133	Article 152	Common requirements for the institutions' accounting system
Section 2	Section 2	General accounts
Article 134	Article 153	The general accounts
Article 135	Article 154	Entries in the general accounts
Article 136	Article 155	Accounting adjustments
Section 3	Section 3	Budgetary accounts
Article 137	Article 156	Budgetary accounting
CHAPTER 4	CHAPTER 4	Property inventories
Article 138	Article 157	The inventory
TITLE VIII	TITLE X	EXTERNAL AUDIT AND DISCHARGE
CHAPTER 1	CHAPTER 1	External audit
Article 139	Article 158	External audit by the Court of Auditors
Article 140	Article 159	Rules and procedure on the audit
Article 141	Article 160	Checks on securities and cash
Article 142	Article 161	Court of Auditors' right of access
Article 143	Article 162	Annual report of the Court of Auditors
Article 144	Article 163	Special reports of the Court of Auditors
CHAPTER 2	CHAPTER 2	Discharge
Article 145	Article 164	Timetable of the discharge procedure
Article 146	Article 165	The discharge procedure
Article 147	Article 166	Follow-up measures
Article 147a	Article 167	Specific provisions regarding the EEAS
PART TWO	PART TWO	SPECIAL PROVISIONS
TITLE I	TITLE I	EUROPEAN AGRICULTURAL GUARANTEE FUND

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Article 148	Article 168	Special provisions on the European Agricultural Guarantee Fund
Article 149	Article 169	Commitments of EAGF appropriations
Article 150	Article 170	Global provisional commitments of EAGF appropriations
Article 151	Article 171	Schedule and timing of EAGF budgetary commitments
Article 152	Article 172	Accounting of EAGF expenditure
Article 153	Article 173	Transfer of EAGF appropriations
Article 154	Article 174	Assigned EAGF revenue
TITLE II	TITLE II	STRUCTURAL FUNDS, COHESION FUND, EUROPEAN FISHERIES FUND, EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT, AND FUNDS IN THE AREA OF FREEDOM, SECURITY AND JUSTICE MANAGED IN SHARED MANAGEMENT
Article 155	Article 175	Special provisions
—	Article 176	Respect of the allocations of commitment appropriations
Article 156	Article 177	Payments of contributions, interim payments and repayments
Article 157	Article 178	Decommitment of appropriations
Article 158	Article 179	Transfer of appropriations
Article 159	Article 180	Management, selection and audit
TITLE III	TITLE III	RESEARCH
Article 160	Article 181	Research funds
Article 160a	Article 182	Commitments of Research Fund

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Article 161	Article 183	Joint Research Centre
TITLE IV	TITLE IV	EXTERNAL ACTIONS
CHAPTER I	CHAPTER 1	General provisions
Article 162	Article 184	External actions
CHAPTER 2	CHAPTER 2	Implementation of actions
—	Section 1	General provisions
Article 163	Article 185	Implementation of external actions
—	Section 2	Budget support and multi-donor trust funds
—	Article 186	Use of budget support
Article 164 (repealed)	Article 187	Union trust funds for external actions
—	Section 3	Other management modes
Article 165	Article 188	Implementation of external actions through indirect management
Article 166	Article 189	Financing agreements on the implementation of external actions
CHAPTER 3	CHAPTER 3	Procurement
Article 167	Article 190	External action procurement
Article 168	Article 191	Rules on participation in tendering procedures
CHAPTER 4	CHAPTER 4	Grants
Article 169	Article 192	Full financing of an external action
Article 169a	Article 193	Applicable rules for external action grants
CHAPTER 5	CHAPTER 5	Auditing of accounts
Article 170	Article 194	Union audit in external action
TITLE V	TITLE V	EUROPEAN OFFICES
Article 171	Article 195	The European offices
Article 172	Article 196	Appropriations regarding the European offices
Article 173	Article 197	Authorising officer of European offices

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Article 174	Article 198	The accounts of the interinstitutional European offices
Article 174a	Article 199	Delegation of authorising officer powers for interinstitutional European offices
Article 175	Article 200	Services to third parties
Article 176 (repealed)	—	—
TITLE VI	TITLE VI	ADMINISTRATIVE APPROPRIATIONS
Article 177	Article 201	General provisions
Article 178	Article 202	Commitments
Article 179	Article 203	Specific provisions regarding administrative appropriations
TITLE VII	TITLE VII	EXPERTS
Article 179a	Article 204	Remunerated external experts
PART THREE	PART THREE	FINAL AND TRANSITIONAL PROVISIONS
TITLE I	—	—
Article 180 (repealed)	—	—
Article 181	Article 205	Transitional provisions
TITLE II	—	—
Article 182	Article 206	Information requests by the European Parliament and the Council
—	Article 207	Thresholds and amounts
Article 183	Article 210	Exercise of the delegation
Article 185	Article 208	Framework financial regulation for bodies set up under the TFEU and the Euratom Treaty
—	Article 209	Model Financial Regulation for public-private partnership bodies
Article 184	Article 211	Review
Article 186	Article 212	Repeal
Article 186a	Article 213	Review concerning the EEAS
Article 187	Article 214	Entry into force

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