

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rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (repealed)

PART ONE

COMMON PROVISIONS

<sup>F1</sup>TITLE IX

PRESENTATION OF THE ACCOUNTS AND ACCOUNTING

CHAPTER 2

*Information on the implementation of the budget*

*Article 149*

**Report on budgetary guarantees and risks**

.....  
**Textual Amendments applied to the whole legislation**

- F1** Repealed by Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012.

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are outstanding changes not yet made to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council (repealed). Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Regulation partial repeal by [EUR 2018/1046](#) Regulation
- Regulation repeal by [EUR 2018/1046](#) Regulation