

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rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (repealed)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

TITLE II

**BUDGETARY PRINCIPLES**

*CHAPTER 8*

***Principle of transparency***

*Article 34*

**Publication of accounts, budgets and reports**

1 The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency.

2 The President of the European Parliament shall have the budget and any amending budget, as definitively adopted, published in the *Official Journal of the European Union*.

The budgets shall be published within three months of the date on which they are declared definitively adopted.

The consolidated annual accounts and the report on budgetary and financial management drawn up by each institution shall be published in the *Official Journal of the European Union*.

The Commission shall be empowered to adopt delegated acts in accordance with Article 210 concerning detailed rules on the provisional publication of the budget.