

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rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (repealed)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

SUBJECT MATTER, SCOPE AND DEFINITIONS

- Article 1 Subject matter
- Article 2 Definitions
- Article 3 Compliance of secondary legislation with this Regulation
- Article 4 Periods, dates and time limits
- Article 5 Protection of personal data

TITLE II

BUDGETARY PRINCIPLES

- Article 6 Respect for budgetary principles

CHAPTER 1

Principles of unity and of budgetary accuracy

- Article 7 Scope of the budget
- Article 8 Specific rules on the principles of unity and budgetary accuracy

CHAPTER 2

Principle of annuality

- Article 9 Definition
- Article 10 Type of appropriations
- Article 11 Accounting for revenue and appropriations
- Article 12 Commitment of appropriations
- Article 13 Cancellation and carry-over of appropriations
- Article 14 Carry-over rules for assigned revenue
- Article 15 Decommitment of appropriations
- Article 16 Rules applicable in the event of late adoption of the budget

CHAPTER 3

Principle of equilibrium

- Article 17 Definition and scope
- Article 18 Balance from financial year

Status: Point in time view as at 01/01/2016.

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outstanding changes not yet made to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council (repealed).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. (See end of Document for details)

CHAPTER 4

Principle of unit of account

Article 19 Use of euro

CHAPTER 5

Principle of universality

Article 20 Definition and scope
Article 21 Assigned revenue
Article 22 Donations
Article 23 Rules on deductions and exchange rate adjustments

CHAPTER 6

Principle of specification

Article 24 General provisions
Article 25 Transfers by institutions other than the Commission
Article 26 Transfers by the Commission
Article 27 Transfer proposals submitted to the European Parliament and the Council by the institutions
Article 28 Specific rules on transfers
Article 29 Transfers subject to special provisions

CHAPTER 7

Principle of sound financial management

Article 30 Principles of economy, efficiency and effectiveness
Article 31 Compulsory financial statement
Article 32 Internal control of budget implementation
Article 33 Cost-effective control systems

CHAPTER 8

Principle of transparency

Article 34 Publication of accounts, budgets and reports
Article 35 Publication of information on recipients and other information

TITLE III

ESTABLISHMENT AND STRUCTURE OF THE BUDGET

CHAPTER 1

Establishment of the budget

Article 36 Estimates of revenue and expenditure
Article 37 Estimated budget of the bodies referred to in Article 208
Article 38 Draft budget

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

Article 39	Letter of amendment to the draft budget
Article 40	Obligations of the Member States stemming from the adoption of the budget
Article 41	Draft amending budgets
Article 42	Early transmission of estimates and draft budgets

CHAPTER 2

Structure and presentation of the budget

Article 43	Structure of the budget
Article 44	Budget nomenclature
Article 45	Prohibition of negative revenue
Article 46	Provisions
Article 47	Negative reserve
Article 48	Emergency Aid Reserve
Article 49	Presentation of the budget
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

IMPLEMENTATION OF THE BUDGET

CHAPTER 1

General provisions

Article 53	Budget implementation in accordance with the principle of sound financial management
Article 54	Basic act and exceptions
Article 55	Implementation of the budget by institutions other than the Commission
Article 56	Delegation of budget implementation powers
Article 57	Conflict of interests

CHAPTER 2

Methods of implementation

Article 58	Methods of implementation of the budget
Article 59	Shared management with Member States
Article 60	Indirect management
Article 61	Ex ante assessments and delegation agreements
Article 62	Executive agencies
Article 63	Limits to delegation of powers

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

CHAPTER 3

Financial actors

Section 1

Principle of segregation of duties

Article 64 Segregation of duties

Section 2

Authorising officer

Article 65 The authorising officer
Article 66 Powers and duties of the authorising officer
Article 67 Powers and duties of Heads of Union Delegations

Section 3

Accounting officer

Article 68 Powers and duties of the accounting officer
Article 69 Powers which may be delegated by the accounting officer

Section 4

Imprest administrator

Article 70 Imprest accounts

CHAPTER 4

Liability of financial actors

Section 1

General rules

Article 71 Withdrawal of delegation and suspension of duties given to financial actors
Article 72 Liability of the authorising officer for illegal activity, fraud or corruption

Section 2

Rules applicable to authorising officers responsible

Article 73 Rules applicable to authorising officers

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

Section 3

Rules applicable to accounting officers and imprest administrators

- Article 74 Rules applicable to accounting officers
- Article 75 Rules applicable to imprest administrators

CHAPTER 5

Revenue operations

Section 1

Making own resources available

- Article 76 Own resources

Section 2

Estimate of amounts receivable

- Article 77 Estimate of amounts receivable

Section 3

Establishment of amounts receivable

- Article 78 Establishment of amounts receivable

Section 4

Authorisation of recovery

- Article 79 Authorisation of recovery

Section 5

Recovery

- Article 80 Rules on recovery
- Article 81 Limitation period
- Article 82 National treatment for Union entitlements
- Article 83 Fines, penalties and accrued interest imposed by the Commission

CHAPTER 6

Expenditure operations

- Article 84 Financing decisions

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

Section 1

Commitment of expenditure

- Article 85 Types of commitments
- Article 86 Rules applicable to commitments
- Article 87 Checks applicable to commitments

Section 2

Validation of expenditure

- Article 88 Validation of expenditure

Section 3

Authorisation of expenditure

- Article 89 Authorisation of expenditure

Section 4

Payment of expenditure

- Article 90 Types of payments
- Article 91 Payment limited to funds available

Section 5

Time limits for expenditure operations

- Article 92 Time limits

CHAPTER 7

IT systems and e-Government

- 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 9

Internal auditor

- Article 98 Appointment of the internal auditor

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

- Article 99 Powers and duties of the internal auditor
- Article 100 Independence of the internal auditor

TITLE V

PUBLIC PROCUREMENT AND CONCESSIONS

CHAPTER 1

General provisions

Section 1

Scope and award principles

- Article 101 Definitions for the purposes of this Title
- Article 102 Principles applicable to public contracts

Section 2

Publication

- Article 103 Publicity measures

Section 3

Procurement procedures

- Article 104 Procurement procedures
- Article 104a Inter-institutional procurement and joint procurement
- Article 105 Preparation of a procurement procedure
- Article 105a Protection of the Union's financial interests by means of detection of risks and imposition of administrative sanctions
- Article 106 Exclusion criteria and administrative sanctions
- Article 107 Rejection from a given procurement procedure
- Article 108 The early detection and exclusion system
- Article 109 Administrative and financial penalties
- Article 110 Award of contracts
- Article 111 Submission, electronic communication and evaluation
- Article 112 Contacts during the procurement procedure
- Article 113 Award decision and information to candidates or tenderers
- Article 114 Cancellation of the procurement procedure
- Article 114a Performance and modifications of the contract

Section 4

Guarantees and corrective action

- Article 115 Guarantees
- Article 116 Substantial errors, irregularities or fraud

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

CHAPTER 2

Provisions applicable to contracts awarded by the institutions on their own account

Article 117	The contracting authority
Article 118	Thresholds applicable and standstill period
Article 119	Rules on access to procurement
Article 120	Procurement rules of the World Trade Organisation

TITLE VI

GRANTS

CHAPTER 1

Scope and form of grants

Article 121	Scope of grants
Article 122	Beneficiaries
Article 123	Forms of grants
Article 124	Lump sums, unit costs and flat-rate financing

CHAPTER 2

Principles

Article 125	General principles applicable to grants
Article 126	Eligible costs
Article 127	Co-financing in kind
Article 128	Transparency
Article 129	Principle of non-cumulative award
Article 130	Principle of non-retroactivity

CHAPTER 3

Award procedure

Article 131	Applications for grants
Article 132	Selection and award criteria
Article 133	Evaluation procedure

CHAPTER 4

Payment and control

Article 134	Pre-financing guarantee
Article 135	Payment of grants and controls
Article 136	Periods for record-keeping

CHAPTER 5

Implementation

Article 137	Implementation contracts and financial support to third parties
-------------	---

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

TITLE VII

PRIZES

Article 138 General rules

TITLE VIII

FINANCIAL INSTRUMENTS

Article 139 Scope

Article 140 Principles and conditions applicable to financial instruments

TITLE IX

PRESENTATION OF THE ACCOUNTS AND ACCOUNTING

CHAPTER 1

Presentation of the accounts

Article 141 Structure of the accounts

Article 142 Report on budgetary and financial management

Article 143 Rules governing the accounts

Article 144 Accounting principles

Article 145 Financial statements

Article 146 Budgetary implementation reports

Article 147 Provisional accounts

Article 148 Approval of the final consolidated accounts

CHAPTER 2

Information on the implementation of the budget

Article 149 Report on budgetary guarantees and risks

Article 150 Information on budget implementation

CHAPTER 3

Accounting

Section 1

Common provisions

Article 151 The accounting system

Article 152 Common requirements for the institutions' accounting system

Section 2

General accounts

Article 153 The general accounts

Article 154 Entries in the general accounts

Article 155 Accounting adjustments

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

Section 3

Budgetary accounts

Article 156 Budgetary accounting

CHAPTER 4

Property inventories

Article 157 The inventory

TITLE X

EXTERNAL AUDIT AND DISCHARGE

CHAPTER 1

External audit

Article 158 External audit by the Court of Auditors
Article 159 Rules and procedure on the audit
Article 160 Checks on securities and cash
Article 161 Court of Auditors' right of access
Article 162 Annual report of the Court of Auditors
Article 163 Special reports of the Court of Auditors

CHAPTER 2

Discharge

Article 164 Timetable of the discharge procedure
Article 165 The discharge procedure
Article 166 Follow-up measures
Article 167 Specific provisions regarding the EEAS

PART TWO

SPECIAL PROVISIONS

TITLE I

EUROPEAN AGRICULTURAL GUARANTEE FUND

Article 168 Special provisions on the European Agricultural Guarantee Fund
Article 169 Commitments of EAGF appropriations
Article 170 Global provisional commitments of EAGF appropriations
Article 171 Schedule and timing of EAGF budgetary commitments
Article 172 Accounting of EAGF expenditure
Article 173 Transfer of EAGF appropriations
Article 174 Assigned EAGF revenue

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

TITLE II

STRUCTURAL FUNDS, COHESION FUND, EUROPEAN FISHERIES FUND, EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT, FUNDS IN THE AREA OF FREEDOM, SECURITY AND JUSTICE MANAGED IN SHARED MANAGEMENT AND CONNECTING EUROPE FACILITY

Article 175	Special provisions
Article 176	Respect of the allocations of commitment appropriations
Article 177	Payments of contributions, interim payments and repayments
Article 178	Decommitment of appropriations
Article 178a	Carry-over of commitment appropriations for the Connecting Europe Facility
Article 179	Transfer of appropriations
Article 180	Management, selection and audit

TITLE III

RESEARCH

Article 181	Research funds
Article 182	Commitments of Research Fund
Article 183	Joint Research Centre

TITLE IV

EXTERNAL ACTIONS

CHAPTER 1

General provisions

Article 184	External actions
-------------	------------------

CHAPTER 2

Implementation of actions

Section 1

General provisions

Article 185	Implementation of external actions
-------------	------------------------------------

Section 2

Budget support and multi-donor trust funds

Article 186	Use of budget support
Article 187	Union trust funds for external actions

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

Section 3

Other management modes

- Article 188 Implementation of external actions through indirect management
- Article 189 Financing agreements on the implementation of external actions

CHAPTER 3

Procurement

- Article 190 External action procurement
- Article 191 Rules on access to procurement

CHAPTER 4

Grants

- Article 192 Full financing of an external action
- Article 193 Applicable rules for external action grants

CHAPTER 5

Auditing of accounts

- Article 194 Union audit in external action

TITLE V

EUROPEAN OFFICES

- Article 195 The European Offices
- Article 196 Appropriations regarding the European offices
- Article 197 Authorising Officer of European offices
- Article 198 The accounts of the interinstitutional European offices
- Article 199 Delegation of authorising officer powers for interinstitutional European offices
- Article 200 Services to third parties

TITLE VI

ADMINISTRATIVE APPROPRIATIONS

- Article 201 General provisions
- Article 202 Commitments
- Article 203 Specific provisions regarding administrative appropriations

TITLE VII

EXPERTS

- Article 204 Remunerated external experts

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

PART THREE

FINAL AND TRANSITIONAL PROVISIONS

Article 205	Transitional provisions
Article 206	Information requests by the European Parliament and the Council
Article 207	Thresholds and amounts
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 210	Exercise of the delegation
Article 211	Review
Article 212	Repeal
Article 213	Review concerning the EEAS
Article 214	Entry into force

ANNEX

Signature

Status: Point in time view as at 01/01/2016.

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. (See end of Document for details)

- (1) OJ C 145, 3.6.2010, p. 1
- (2) Position of the European Parliament of 23 October 2012 (not yet published in the Official Journal) and decision of the Council of 25 October 2012.
- (3) OJ L 248, 16.9.2002, p. 1.
- (4) OJ L 357, 31.12.2002, p. 1.
- (5) OJ L 124, 20.5.2003, p. 36.
- (6) OJ L 161, 26.6.1999, p. 1.
- (7) OJ L 8, 12.1.2001, p. 1.
- (8) OJ C 215, 21.7.2011, p. 13.

Status:

Point in time view as at 01/01/2016.

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.