

# COMMISSION OF THE EUROPEAN COMMUNITIES

COM(87) 511 final

Brussels, 19 October 1987

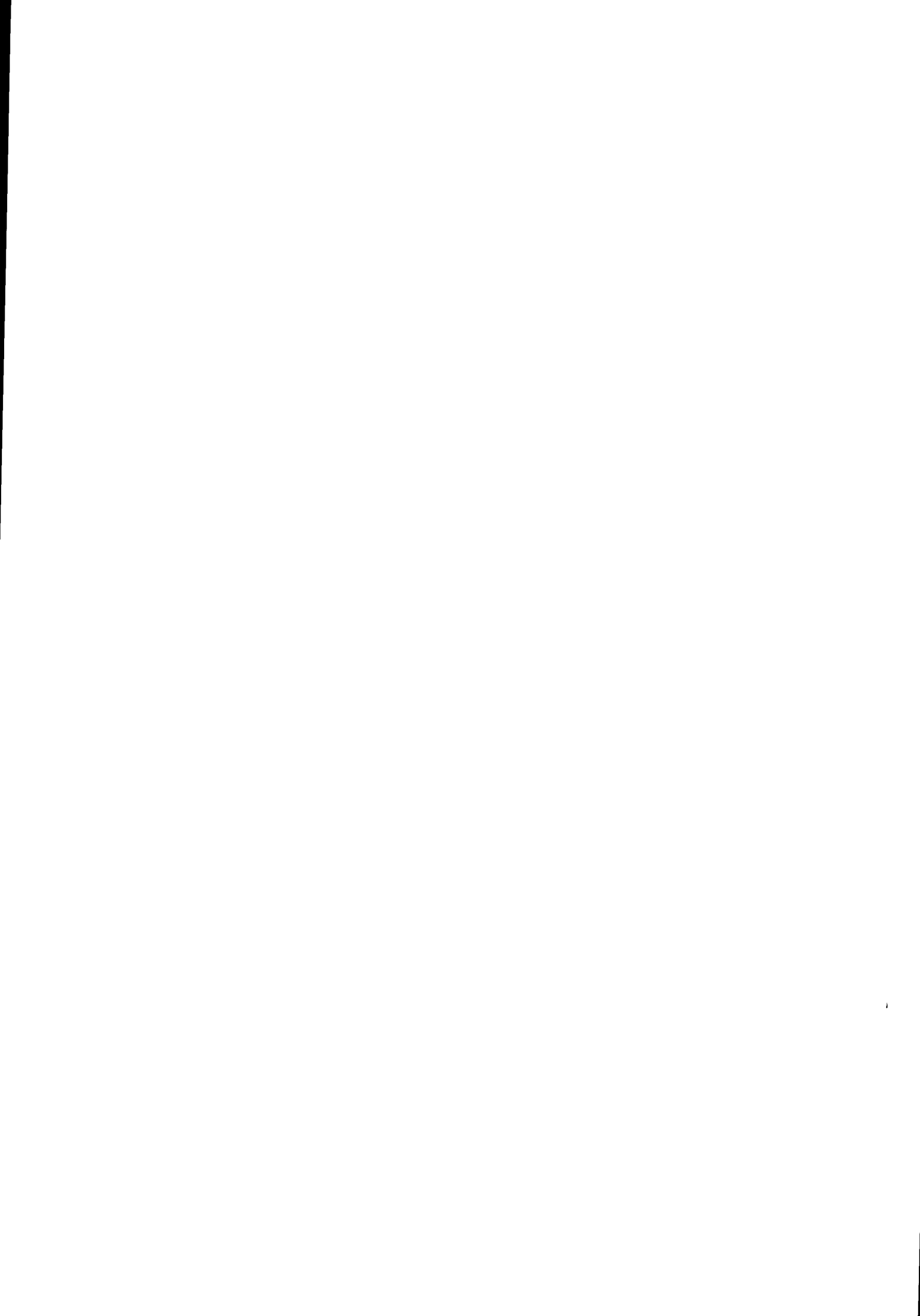
Proposal for a  
COUNCIL REGULATION (EURATOM, ECSC, EEC)

amending temporarily the Financial Regulation of 21 December 1977  
applicable to the general budget of the European Communities

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(presented by the Commission)

COM(87) 511 final



EXPLANATORY MEMORANDUM

Temporary amendment of the Financial Regulation of 21 December 1977 in order to incorporate into the financial rules the consequences of the amendments to Regulation No 729/70 (1)

In accordance with the principles set out in COM(87)100 and 101 for administering EAGGF Guarantee appropriations, the Commission has sent the institutions concerned a proposal for amending the EAGGF financing arrangements to replace the present system of advances by a system of reimbursements (2).

However, because of the particular budget difficulties in 1987 to which a solution had to be found quickly, and in accordance with the conclusions reached by the European Council on 29 and 30 June, the Commission, on 10 July, proposed an interim solution involving a mechanism of "advances against amounts booked to the accounts". The Council adopted this proposal on ..... ( ).

Now the amendments to the financing arrangements for the agricultural policy need to be incorporated into the special provisions in the Financial Regulation of 21 December 1977.

As these interim arrangements are to cover the final two months of 1987, the decision on this proposal should be taken in time for the 1987 accounts to be closed in accordance with the requirements of the system set up.

It is therefore essential that the authorities involved each take appropriate steps to ensure that the arrangements can take effect in good time.

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(1) COM(87)365 final, 10 July 1987.  
(2) COM(87)212 final, 30 April 1987.  
( )

Proposal for a  
COUNCIL REGULATION (EURATOM, ECSC, EEC)  
amending temporarily the Financial Regulation of 21 December 1977 applicable  
to the general budget of the European Communities

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel  
Community and in particular Article 78 h thereof,

Having regard to the Treaty establishing the European Economic Community,  
and in particular Article 209 thereof,

Having regard to the Treaty establishing the European Atomic Energy  
Community, and in particular Article 183 thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Court of Auditors (3),

Whereas the conciliation provided for in the Joint Declaration of  
4 March 1975 of the European Parliament, the Council and the Commission (4)  
has taken place in a Conciliation Committee,

Whereas the Financial Regulation must reflect the change in the "advances"  
mechanism for the EAGGF Guarantee section to a system of "advances against  
amounts booked to the account" in line with the amendments made to Council  
Regulation (EEC) No 729/70 (6), as last amended by Regulation (EEC) No (7),

(1)

(2)

(3)

(4) OJ No C 89, 22.4.1975, p. 1.

(5) OJ No L 356, 31.12.1977, p. 1.

(6) OJ No L 94, 28.4.1970, p. 13.

(7) OJ No L

**Proposal for a Council Regulation (Euratom, ECSC, EEC) amending temporarily the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities<sup>(1)</sup>**

*COM(87) 511 final*

*(Submitted by the Commission to the Council on 23 October 1987)*

(87/C 298/06)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Coal and Steel Community and in particular Article 78 (f) thereof,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 209 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 183 thereof,

Having regard to the proposal from the Commission,

Having regard to the opinion of the European Parliament,

Having regard to the opinion of the Court of Auditors,

Whereas the conciliation provided for in the Joint Declaration of 4 March 1975 of the European Parliament, the Council and the Commission<sup>(2)</sup> has taken place in a conciliation committee;

Whereas the Financial Regulation<sup>(3)</sup> must reflect the change in the 'advances' mechanism for the EAGGF Guarantee section to a system of 'advances against amounts booked to the account' in line with the amendments made to Council Regulation (EEC) No 729/70<sup>(4)</sup>, as last amended by Regulation (EEC) No 3796/85<sup>(5)</sup>,

<sup>(1)</sup> OJ No C 262, 1. 10. 1987, p.6.

<sup>(2)</sup> OJ No C 89, 22. 4. 1975, p. 1.

<sup>(3)</sup> OJ No L 356, 31. 12. 1977, p. 1.

<sup>(4)</sup> OJ No L 94, 28. 4. 1970, p. 13.

<sup>(5)</sup> OJ No L 367, 31. 12. 1985.

HAD ADOPTED THIS REGULATION:

*Article 1*

The following is added to Article 98 of the Financial Regulation:

'However, during the period of application of Regulation (EEC) No . . . . .<sup>(1)</sup> expenditure shall be booked to the accounts for a financial year on the basis of the payments made by the authorities and bodies referred to in Article 4 of Regulation (EEC) No 729/70 during the period from 1 November of the previous year to 31 October of the current year, provided that notification of their commitment and authorization have reached the accounting officer not later than 31 March of the following year.

Expenditure effected in November and December 1987 shall be booked to the accounts:

- for 1987 provided that the payments do not exceed the appropriations authorized by the general budget of the Communities;
- for 1988 where the payments are covered by the funds mobilized by the Member States pursuant to the last subparagraph of Article 4 (2) of Regulation (EEC) No 729/70.

<sup>(1)</sup> OJ No L . . . . .

*Article 2*

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply from 1 November 1987.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

