Financial rules applicable to the general budget of the Union

2013/0313(COD) - 03/12/2013 - Court of Auditors: opinion, report

OPINION No 4/2013 of the Court of Auditors.

The Court has **no comments on the Commission's proposed amendments** to the financial rules proposed by Commission which seek, following the political agreement on the multiannual financial framework for the years 2014-20 and on the establishment of the Connecting Europe Facility, to make it possible to:

- carry over, to year n+1, any appropriations of the Emergency Aid Reserve placed in the reserve and not used in year n,
- carry over, to the following financial year, commitment appropriations not used at the end of a financial year for projects financed under the Connecting Europe Facility.

The Court noted that it has **not been consulted on the proposal** for a Council regulation laying down the multiannual financial framework for the years 2014-2020. Such a consultation would have been appropriate in respect of matters triggering or likely to trigger modifications to the financial rules which, pursuant to Article 322 TFEU, determine the procedure to be adopted for establishing and implementing the budget.

The Court also stated that, according to the Commission's explanatory memorandum, no further agreement was reached in the context of the multiannual financial framework for the years 2014-20 concerning the treatment of funds resulting from the agreements on the fight against the illegal traffic in tobacco products. The Court recalled its Opinion on the Hercule III programme to promote activities in the field of the protection of the European Union's financial interests.