Financial Regulation of 21.12.1977, EC budget: fines, financial controller, recovery of debts

1993/1023(CNS) - 17/11/1995

Parliament approved the decision on the results of the conciliation provided for in the joint declaration of the EP, the Council and the Commission of 4 March 1975, which dealt with the joint guidelines adopted by the Council with a view to the adoption of regulations amending the financial regulation of 21.12.1977 applicable to the general budget of the European Communities. Declarations attached to the joint text: - the EP and the Council believe that the budget projections for the institutions should be accompanied by an annex in the form of a working document comprising an analytical budget showing the administrative expenditure in terms of human resources and appropriations made within each of the budget sections between the main sectors of activity; - Parliament pointed to the differences of opinion in respect of the procedures which applied to certain transfers of appropriations from the EAGGF Guarantee Section and was of the opinion that these items should be reviewed; - the EP, the Council and the Commission agreed that efforts would be made to harmonise the work associated with the budget discharge; - the EP welcomed the improvements agreed in respect of the information provided by the budgetary authorities on loans and advances, while pointing to the differences of opinion on the compatibility of the provisions of the financial regulation with EC article 199 which provided for the inclusion in the budget of all Community receipts and expenses. These provisions should therefore be reviewed, and no later than at the end of the 1996 IGC; - The EP regretted the fact that delays at the Council had affected the Commission's proposal for implementing the commitments made within the AII of 29.10.1993 (treatment of budget balances); - Finally, the Commission was called on to present a proposal for a standardised and consolidated text of the financial regulation.