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(Acts whose publication is obligatory)

COUNCIL REGULATION (EC, ECSC, EURATOM) No 2673/1999
of 13 December 1999
amending the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 279 thereof,

Having regard to the Treaty establishing the European Coal and Steel Community, and in particular Article 78h 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 opinions of the Court of Auditors [3],

Having regard to the opinion of the Economic and Social Committee [4],

After consulting the Committee of the Regions,

Whereas:

(1) the conciliation provided for in the Joint Declaration by the European Parliament, the Council and the Commission of 4 March 1975 [5] has taken place;

(2) it is necessary to amend the Financial Regulation of 21 December 1977 applicable to the general budget of the European Communities [6], hereinafter referred to as the 'Financial Regulation', in order to take account of the entry into force of the Treaty of Amsterdam, which repealed Protocol 16 to the Treaty on European Union on the common organisational structure for the Economic and Social Committee and the Committee of the Regions;

(3) like the Economic and Social Committee and the Committee of the Regions, the Ombudsman is treated by Article 22(5) of the Financial Regulation [7], for the purposes of that Regulation, as an institution, and is in receipt of increasingly large amounts of financial resources, which ought to be subject to the same budgetary procedure and the same rules as the other Community bodies which are treated as institutions by the Financial Regulation;

(4) specific sections should therefore be created within the general budget of the European Union for the Economic and Social Committee, the Committee of the Regions and the Ombudsman and the provisions of the Financial Regulation concerning them should be adjusted,

HAS ADOPTED THIS REGULATION:

Article 1

The Financial Regulation is hereby amended as follows:

1. In point 3 of Article 7, 'the Ombudsman' shall be inserted after 'the Committee of the Regions'.

2. Article 12 shall be amended as follows:

   (a) the first subparagraph shall be replaced by the following:

   'The European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman shall, each year before 1 July, draw up an estimate of their revenue and expenditure for the following year.';

   (b) the second subparagraph shall be deleted.

3. In Article 14 the first subparagraph shall be replaced by the following:

'The Commission may, on its own initiative or if requested by the European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions or the Ombudsman, each in respect of its own section, present to the Council a letter of amendment to the preliminary draft budget on the basis of new information which was not available at the time the preliminary draft was established.'

[1] OJ C 149, 15.5.1998, p. 21 and OJ C 396, 19.12.1998, p. 18.
[2] OJ C 313, 12.10.1998, p. 4.
[3] OJ C 7, 11.1.1999, p. 1 and OJ C 154, 1.6.1999, p. 5.
[4] OJ C 284, 14.9.1998, p. 54.
[5] OJ C 89, 22.4.1975.
[6] OJ L 356, 31.12.1977, Regulation as last amended by Regulation (EC, ECSC, Euratom) No 2779/98 (OJ L 347, 23.12.1998, p. 3). Consolidated version appears in OJ C 80, 25.3.1991, p. 1.
[7] In the version thereof resulting from Regulation (ECSC, EC, Euratom) No 1923/94 (OJ L 198, 30.7.1994, p. 4).

4. Article 15(4) shall be replaced by the following:

'4. Requests for amending and/or supplementary budgets from the European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions or the Ombudsman shall be forwarded by the Commission to the budgetary authority. The Commission may attach a dissenting opinion.'

5. Article 19(1) shall be amended as follows:

(a) in the first subparagraph, the second indent shall be replaced by the following:

'— separate sections subdivided into statements of revenue and expenditure of the European Parliament, the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman.';

(b) the second and third subparagraphs shall be deleted.

6. In the first indent of point 3 of Article 20, 'The staff of the Ombudsman shall be shown separately in Parliament's establishment plan. The staff of the Economic and Social Committee, the Committee of the Regions and their common organisational structure shall be shown separately in their specific section' shall be deleted.

7. Article 22 shall be amended as follows:

(a) in paragraph 2, the first subparagraph shall be replaced by the following:

'2. The Commission shall confer upon the European Parliament, the Council, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions and the Ombudsman the requisite powers for the implementation of the sections of the budget relating to them.';

(b) the second subparagraph shall be deleted.

8. In the first subparagraph of Article 24, 'The Economic and Social Committee and the Committee of the Regions shall appoint a financial controller by common agreement' shall be deleted.

9. In the second subparagraph of Article 25, 'The Economic and Social Committee and the Committee of the Regions shall appoint an accounting officer by common agreement' shall be deleted.

10. Article 26 shall be amended as follows:

(a) the second subparagraph of paragraph 2 shall be replaced by the following:

'The Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the regions and the Ombudsman may, within their own section of the budget, transfer appropriations from one article to another within each chapter. They shall inform the budgetary authority and the Commission three weeks before making such transfers.';

(b) the third subparagraph of paragraph 4 shall be replaced by the following:

'Proposals made by the other Institutions, the Economic and Social Committee, the Committee of the Regions and the Ombudsman for transfers from one chapter to another shall be automatically forwarded to the budgetary authority; the Commission may attach its own opinion to such proposals.'

Article 2

This Regulation shall enter into force on 1 January 2000.

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

Done at Brussels, 13 December 1999.

For the Council

The President

S. HASSI