


Procedure file

Basic information		
CNS - Consultation procedure Regulation	1993/1023(CNS)	Procedure completed
Financial Regulation of 21.12.1977, EC budget: fines, financial controller, recovery of debts		
Subject 8.70.02 Financial regulations		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	CONT Budgetary Control	PPE SARLIS Pavlos	14/11/1995
Council of the European Union	Council configuration	Meeting	Date
	Economic and Financial Affairs ECOFIN	1867	18/09/1995

Key events			
16/07/1993	Legislative proposal published	COM(1993)0328	Summary
13/09/1993	Committee referral announced in Parliament		
26/04/1994	Vote in committee		Summary
26/04/1994	Committee report tabled for plenary, 1st reading/single reading	A3-0283/1994	
05/05/1994	Debate in Parliament		
06/05/1994	Decision by Parliament	T3-0478/1994	Summary
14/07/1994	Modified legislative proposal published	COM(1994)0288	Summary
29/06/1995	Amended legislative proposal for reconsultation published	07650/1995	
30/06/1995	Formal reconsultation of Parliament		
18/09/1995	Act adopted by Council after consultation of Parliament		
18/09/1995	End of procedure in Parliament		
07/10/1995	Final act published in Official Journal		
14/11/1995	Vote in committee		

14/11/1995	Committee report tabled for plenary, reconsultation	A4-0284/1995	
17/11/1995	Decision by Parliament	T4-0568/1995	Summary

Technical information

Procedure reference	1993/1023(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Regulation
Legal basis	EC before Amsterdam E 209; ECSC Treaty C 078n; Euratom Treaty A 183
Stage reached in procedure	Procedure completed
Committee dossier	CONT/4/06856; CONT/3/04906

Documentation gateway

Legislative proposal	COM(1993)0328 OJ C 221 17.08.1993, p. 0008	16/07/1993	EC	Summary
Committee report tabled for plenary, 1st reading/single reading	A3-0283/1994 OJ C 205 25.07.1994, p. 0004	26/04/1994	EP	
Text adopted by Parliament, 1st reading/single reading	T3-0478/1994 OJ C 205 25.07.1994, p. 0459-0537	06/05/1994	EP	Summary
Modified legislative proposal	COM(1994)0288 OJ C 225 13.08.1994, p. 0004	14/07/1994	EC	Summary
Amended legislative proposal for reconsultation	07650/1995	29/06/1995	CSL	
Committee final report tabled for plenary, reconsultation	A4-0284/1995 OJ C 323 04.12.1995, p. 0022	14/11/1995	EP	
Text adopted by Parliament after reconsultation	T4-0568/1995 OJ C 323 04.12.1995, p. 0141-0145	17/11/1995	EP	Summary

Final act

[Regulation 1995/2334](#)
[OJ L 240 07.10.1995, p. 0009](#) Summary

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

The proposal for a regulation was concerned with a number of technical points designed to allow improvements to the conditions for budget implementation, in particular with regard to the requirements of scrutiny and account-keeping. The proposal sought to: - enhance the role of the financial controller; - specify in more detail the various stages of budgetary implementation as regards debts; - make provision for appropriate accounting and budgetary treatment of fines; - improve the operation of imprest accounts; - allow appropriate additional time for settling a number of accounting transactions after the end of the financial year; - extend the scope of measures relating to the management of appropriations for personnel and for the administrative functioning of offices and suboffices in the Community. ?

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

The Committee on Budgets adopted the draft report by Mr LO GIUDICE.?

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

Adopting the report by Mr SÄRLIS (PPE, EL), the European Parliament approved the proposal subject to certain amendments concerning fines. The European Parliament also recommended that: - the relevant authorizing officer issue a debt confirmation and recovery order for all confirmed debts, to be sent for prior approval to the financial controller (debts recorded by the accountant); - certain current receipts be subject to provisional proposed declarations and to approval by the financial controller both before they are confirmed and when the accounts are closed; - the balance each financial year between fines collected and fines refunded be entered under income or expenditure in the following year's budget, depending on whether there is a positive or negative balance.?

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

The Commission's amended proposal incorporates most of the European Parliament's amendments, with the exception of those relating to fines. In order to guarantee the greatest possible transparency in this area, the Commission has supplemented the new Article 28 (a) of the regulation with a series of items of information on fines which will be reported in the management account. This account will need to show the Commission's decisions in this area, together with the date of notification and a summary table showing: - the amounts charged; - fines paid definitively (i.e. not subject to appeal); - sums subject to appeal, broken down as follows: . fines not paid but covered by a bank guarantee, . fines paid pending a ruling by the Court of Justice.?

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

- OBJECTIVE: to amend the financial regulation of 21.12.1977 applicable to the EC budget in order to improve the conditions for budget implementation, in particular with regard to controls and the keeping of accounts. - COMMUNITY MEASURE: Council Regulation (EC, Euratom, ECSC) No 2334/95 amending the financial regulation of 21.12.1977 applicable to the general budget of the European Communities, concerning the treatment of fines, the role of the financial controller, the recovery of debts and late adjustment. - SUBSTANCE: The Council Regulation: - strengthens the role of the financial controller firstly by ensuring that the latter has complete access to documents recorded on magnetic tape, and secondly by clarifying the requirement for respect of the "visa a priori"; - clarifies the different stages of budget implementation as far as debts are concerned; - provides for fines to be managed through a budget and accounts system; - improves the operation of imprest accounts by setting time limits for dealing with expenditure; - grants an additional period of time to allow various accounting transactions to be put in order after the close of the tax assessment period; - extends the scope of measures relating to the management of appropriations for personnel and for the administrative functioning of offices and branches within the Community. The Regulation enters into force on 10/10/1995. ?