



**COUNCIL OF  
THE EUROPEAN UNION**

**Brussels, 23 October 2012**

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**Interinstitutional File:  
2010/0395 (COD)**

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**14800/12  
ADD 1**

**CODEC 2350  
FIN 736  
OC 552**

**ADDENDUM TO THE "I/A" ITEM NOTE**

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from : General Secretariat of the Council

to : COREPER / COUNCIL

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No. Cion prop.: 5129/11 FIN 5 CODEC 21

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Subject : Proposal for a Regulation of the European Parliament and of the Council on the financial rules applicable to the annual budget of the Union (**first reading**)

- Adoption of the legislative act (**LA + S**)

=Statements

**COMMON GUIDELINES**

**Consultation deadline: 24.10.2012**

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**Joint Statement on MFF-related issues**

"The European Parliament, the Council and the Commission agree that the Financial Regulation would be revised in order to include amendments made necessary by the outcome of the negotiations on the multiannual financial framework for the years 2014-2020, including on the following issues:

- the carry-over rules for the Emergency Aid Reserve and for projects financed under the Connecting Europe Facility;
- the carry-over of unused appropriations and of the budgetary balance, as well as the related proposal to enter these in a reserve for payments and commitments;
- the possible inclusion of the European Development Fund in the Union budget;
- the treatment of funds resulting from the agreements on the fight against the illegal traffic in tobacco products."

### **Joint Statement on expenditure related to buildings with reference to Article 203**

"The European Parliament, the Council and the Commission agree that:

1. the early warning procedure foreseen in Article 203(4) and the prior approval procedure foreseen in Article 203(5) do not apply to the acquisition of land free of charge or for a symbolic amount;
2. any reference to "buildings" in Article 203 shall only apply to non residential buildings. The European Parliament and the Council may request any information related to residential buildings;
3. in exceptional or urgent political circumstances the information concerning building projects relating to EU delegations or offices in third countries foreseen in Article 203(4) may be submitted jointly with the building project under Article 203(5); In such cases the European Parliament, the Council and the Commission commit themselves to deal with the building project at the earliest possible opportunity;
4. the prior approval procedure foreseen in Article 203(5) and (6) does not apply to preparatory contracts or studies necessary to evaluate the detailed cost and financing of the building project;
5. the thresholds of EUR 750 000 or EUR 3 000 000 referred to in points (ii) to (iv) of Article 203(7) include the fitting out of the building; for rent contracts, these thresholds apply to the rent without charges but include costs related to the fitting out of the building;
6. the expenditure mentioned under Article 203(3)(a) does not include charges;
7. one year after the date of entry into application of the Financial Regulation, the Commission shall report on the application of the procedures foreseen in Article 203."

### **Joint Statement by the European Parliament, the Council and the Commission on Article 203(3)**

"The European Parliament, the Council and the Commission agree that equivalent provisions will be included in the Framework Financial Regulation for bodies set up under the TFEU and the Euratom Treaty."