



Council of the
European Union

Brussels, 14 September 2016
(OR. en)

Interinstitutional File:
2016/0282 (COD)

12187/16
ADD 2

CADREFIN 62
POLGEN 104
FIN 556
CODEC 1255
INST 365
FSTR 57
FC 48
REGIO 71
SOC 519
AGRISTR 46
PECHE 315
TRANS 344
ESPACE 37
TELECOM 162

PROPOSAL

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	14 September 2016
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union

No. Cion doc.:	COM(2016) 605 final - ANNEX 2
----------------	-------------------------------

Subject:	ANNEX to the proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL [mandatory element] on the financial rules applicable to the general budget of the Union and amending Regulations (EU) No 1296/2013, (EU) No 1299/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council
----------	---

Delegations will find attached document COM(2016) 605 final - ANNEX 2.

Encl.: COM(2016) 605 final - ANNEX 2

12187/16 ADD 2

DPG

EN



Brussels, 14.9.2016
COM(2016) 605 final

ANNEX 2

ANNEX

to the

proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL mandatory element]

on the financial rules applicable to the general budget of the Union and amending Regulations (EU) No 1296/2013, (EU) No 1299/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014,(EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council

ANNEX

to the

proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL mandatory element]

on the financial rules applicable to the general budget of the Union and amending Regulations (EU) No 1296/2013, (EU) No 1299/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014,(EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council

Correlation table

Parts/Titles/Chapters/Sections/Articles of the Regulation No 966/2012 <i>Articles of the rules of application Delegated Regulation No 966/2012</i>	Titles of Parts/Titles/Chapters/Sections/Articles of Regulation No 966/2012 and Delegated Regulation No 966/2012	Proposal new Financial Regulation
PART ONE COMMON PROVISIONS		
TITLE I	SUBJECT MATTER, SCOPE AND DEFINITIONS	TITLE I
Article 1(1) <i>Article 1</i>	Subject matter	Article 1 deleted
Article 1(2)	Applicability to the Euratom Supply Agency	Article 67
Article 2	Definitions	Article 2
Article 3 —	Compliance of secondary legislation with this Regulation	Article 3 —
Article 4	Periods, dates and time limits	Article 4
Article 5	Protection of personal data	Article 5
TITLE II	BUDGETARY PRINCIPLES	TITLE II
Article 6	Respect for budgetary principles	Article 6
CHAPTER 1	Principles of unity and of budgetary accuracy	CHAPTER 1
Article 7	Scope of the budget	Article 7
Article 8 <i>Article 2</i>	Specific rules on the principles of unity and budgetary accuracy	Article 8 deleted
CHAPTER 2	Principle of annuality	CHAPTER 2
Article 9	Financial year	Article 9
Article 10	Type of appropriations	deleted

Article 11 <i>Article 3</i>	Budgetary accounting for revenue and appropriations	Article 10 deleted
Article 12	Commitment of appropriations	Article 11
Article 13 <i>Article 4</i>	Cancellation and carry-over of appropriations	Article 12 deleted
Article 14	Carry-over rules for assigned revenue	Article 12(3)
Article 15	Decommitment of appropriations	Article 13
Article 16	Rules applicable in the event of late adoption of the budget	Article 15
CHAPTER 3	Principle of equilibrium	CHAPTER 3
Article 17	Definition and scope	Article 16
Article 18	Balance from financial year	Article 17
CHAPTER 4	Principle of unit of account	CHAPTER 4
Article 19 <i>Article 5</i> <i>Article 6</i>	Use of euro	Article 18 Article 18 Deleted
CHAPTER 5	Principle of universality	CHAPTER 5
Article 20	Definition and scope	Article 19
Article 21	<i>Assigned revenue</i>	Article 20
<i>Article 7</i>	<i>Structure to accommodate assigned revenue and provision of corresponding appropriations</i>	Article 21
<i>Article 8</i>		Article 20(2)
<i>Article 9</i>	<i>Assigned revenue resulting from the participation of EFTA States in certain Union programmes</i>	Article 22
<i>Article 10</i>		Article 21(2)(c)
Article 22 <i>Article 11</i>	<i>Donations</i>	Article 23 Article 23(2)
	Corporate sponsoring	Article 24
Article 23 <i>Article 12</i>	Rules on deductions and exchange rate adjustments	Article 25 deleted
CHAPTER 6	Principle of specification	CHAPTER 6
Article 24 <i>Article 13</i> <i>Article 14</i> <i>Article 16</i>	General provisions	Article 26 Article 26 Article 26 Article 26
Article 25	Transfers by institutions other than the Commission	Article 27
Article 26 <i>Article 15</i>	Transfers by the Commission	Article 28 Article 28(1)
Article 27	Transfer proposals submitted to the European Parliament and the Council by	Article 29

	the institutions	
Article 28	Specific rules on transfers	Article 26(2) part
Article 29 <i>Article 17</i>	Transfers subject to special provisions	Article 30 Article 30(5)
CHAPTER 7	Principle of sound financial management and performance	CHAPTER 7
Article 30	Performance and principles of economy, efficiency and effectiveness	Article 31
<i>Article 18</i>	Evaluations	Article 32
Article 31 <i>Article 19</i>	Compulsory financial statement	Article 33 Article 33
Article 32	Internal control of budget implementation	Article 34
Article 33	Cost effective control systems	Article 33(4)
CHAPTER 8	Principle of transparency	CHAPTER 8
Article 34 <i>Article 20</i>	Publication of accounts, budgets and reports	Article 35 Article 35(2)
Article 35 <i>Article 21</i> <i>Article 22</i>	Publication of information on recipients and other information	Article 36 Article 36 deleted
TITLE III	ESTABLISHMENT AND STRUCTURE OF THE BUDGET	TITLE III
CHAPTER 1	Establishment of the budget	CHAPTER 1
Article 36	Estimates of revenue and expenditure	Article 37
Article 37	Estimated budget of the bodies referred to in Article 69	Article 38
Article 38 <i>Article 23</i>	Draft budget	Article 39 Article 39(2)
Article 39	Letter of amendment to the draft budget	Article 40
Article 40	Obligations of the Member States stemming from the adoption of the budget	Article 41
Article 41 <i>Article 24</i>	Draft amending budgets	Article 42 Article 42(4)
Article 42	Early transmission of estimates and draft budgets	Article 43
CHAPTER 2	Structure and presentation of the budget	CHAPTER 2
Article 43	Structure of the budget	Article 44
Article 44 <i>Article 25</i>	Budget nomenclature	Article 45 Article 45(2)
Article 45	Negative revenue	Article 46
Article 46	Provisions	Article 47
Article 47	Negative reserve	Article 48
Article 48	Emergency aid reserve and European Union Crisis Reserve	Article 49
Article 49 <i>Article 26</i>	Presentation of the budget	Article 50 deleted

<i>Article 27</i> <i>Article 28</i>		deleted deleted
Article 50	Rules on the establishment plans for staff	Article 51
CHAPTER 3	Budgetary discipline	CHAPTER 3
Article 51	Compliance with the multiannual financial framework	Article 52
Article 52	Compliance of Union acts with the budget	Article 53
TITLE IV	IMPLEMENTATION OF THE BUDGET	TITLE IV
CHAPTER 1	General provisions	CHAPTER 1
Article 53	Budget implementation in accordance with the principle of sound financial management and citizens' opinion	Article 54
<i>Article 29</i>	Information on transfers of personal data for audit purposes	Article 55
Article 54 <i>Article 30</i> <i>Article 31</i>	Basic act and exceptions	Article 56 Article 56(2)(c) deleted
Article 55	Implementation of the budget by institutions other than the Commission	Article 57
Article 56	Delegation of budget implementation powers	Article 58
Article 57 <i>Article 32</i>	Conflict of interests	Article 59 deleted
	Conflict of interest of members of the staff	Article 60
CHAPTER 2	Methods of implementation	CHAPTER 2
Article 58 <i>Article 33</i> <i>Article 34</i> <i>Article 35</i> <i>Article 43</i> <i>Article 44</i>	Methods of implementation of the budget Indirect implementation with International Organisations	Article 61 deleted deleted Article 151 Article 149.1
	Indirect implementation with partner countries	New Article 152
	Blending operations	New Article 153
[Art. 58(1)] [Art. 34 for Art. 58]	—	
Article 59 <i>Article 37</i>	Shared implementation with Member States	Article 62 Article 62(8)
Article 60 <i>Article 38</i> <i>Article 41</i> <i>Article 42</i> —	Indirect implementation Implementation	Article 149 Deleted Article 150 Article 150

[Art. 60(2)] [Art. 61(1), 40, 38(1), 43(2), 60(2)] [Art. 39, 61(2), 40, 38(1), (2)]		Article 149 Article 150
Article 61 <i>Article 39</i> <i>Article 40</i> [see above] [Art. 35] [Art. 58(1), 60(1)] <i>Article 44</i> , [Art. 58(2), 61(2)] —	Ex-ante assessments and delegation agreements	Article 149 Article 149 Article 150
Article 62 <i>Article 35</i>	Executive agencies	Article 68
CHAPTER 3	Financial actors	CHAPTER 4
Section 1	Principle of segregation of duties	Section 1
Article 64 <i>Article 45(1)</i>	Segregation of duties Segregation of duties	Article 71 Article 71(2)
Section 2	Authorising officer	Section 2
Article 65 <i>Article 46(2)</i> <i>Article 47 2nd subpar.</i>	Authorising officer The authorising officer The authorising officer	Article 72 Article 72(6) Article 72(6)
Article 66 <i>Article 48</i> <i>Article 49(2)</i> <i>Article 50(4)</i> <i>Article 51</i> <i>Article 52</i> <i>Article 53</i> <i>Article 74</i> <i>Article 75</i> <i>Article 76</i>	Powers and duties of the authorising officer Keeping of supporting documents by authorising officers Powers and duties of the authorising officer Powers and duties of the authorising officer Powers and duties of the authorising officer Keeping the accounts Powers and duties of the authorising officer Powers and duties of the authorising officer Treatment of irregularities on the part of a member of staff Treatment of irregularities on the part of a member of staff	Article 73 Article 74 Article 73(5) Article 73(7) Article 73(8) Article 80(4) Article 73(10) Article 73(8) Article 90(1) Replaced by Article 90
Article 67	Powers and duties of Heads of Union delegations	Article 75
Section 3	Accounting officer	Section 3
Article 68 <i>Article 54</i> <i>Article 55(1) and</i>	Powers and duties of the accounting officer Appointment and termination of the duties of the accounting officer Appointment and termination of the duties	Article 76 Article 77 Article 77

(2) Article 55(3) Article 56 Article 57(1) Article 58(1), (2) Article 59(1) Article 60(1) Article 61 Article 62 Article 63(1) 2 nd subparagraph of (2) Article 64	of the accounting officer The authorising officer Keeping the accounts Treasury management Bank accounts Bank accounts Treasury management Treasury management Treasury management Keeping the accounts	Article 72(7) Article 80(5) Article 83(2) Article 82(1) Article 82(2) Article 83(2) deleted Article 83(3) Article 83(4) Article 80(10)
Article 64	Keeping the accounts	Article 80(10)
Article 69 Article 65	Powers which may be delegated by the accounting officer	Article 78 deleted
Section 4	Imprest administrator	Section 4
Article 70 Article 66(3) Article 66(4) Article 67(5) Article 68 Article 69 Article 70(2) Article 71 Article 72 Article 73	Imprest accounts Creation and administration of imprest accounts Imprest accounts Creation and administration of imprest accounts Creation and administration of imprest accounts Creation and administration of imprest accounts	Article 85 Article 86(1) Article 85(2) Article 86(5) Article 86(1) deleted Article 86(6) deleted deleted deleted
CHAPTER 4	Liability of financial actors	CHAPTER 5
Section 1	General rules	Section 1
Article 71	Withdrawal of delegation and suspension of duties given to financial actors	Article 87
Article 72 Article 74	Liability of financial actors for illegal activity, fraud or corruption Powers and duties of the authorising officer	Article 88 Article 73(8)
Section 2	Rules applicable to authorising officers responsible	Section 2
Article 73 Article 50(4) Article 77 Article 75 Article 76	Rules applicable to authorising officers Powers and duties of the authorising officer Confirmation of instructions Treatment of financial irregularities on the part of a member of staff Treatment of financial irregularities on the part of a member of staff	Article 89 Article 73(7) Article 91 Article 90(1) Replaced by Article 90
Section 3	Rules applicable to accounting officers and imprest administrators	Section 3

Article 74	Rules applicable to accounting officers	Article 92
Article 75	Rules applicable to imprest administrators	Article 93
CHAPTER 5	Revenue operations	CHAPTER 6
Section 1	Making own resources available	Section 1
Article 76 <i>Article 78</i>	Own resources Own resources	Article 94 Article 94(2)
Section 2	Estimate of amounts receivable	Section 2
Article 77 <i>Article 79</i>	Estimate of amounts receivable	Article 95
Section 3	Establishment of amounts receivable	Section 3
Article 78 <i>Article 80</i> <i>Article 81</i> <i>Article 82</i>	Establishment of amounts receivable Establishment of amounts receivable Establishment of amounts receivable	Article 96 Article 96(2) Article 96(3)
<i>Article 83</i>	Default interest	Article 97
Section 4	Authorisation of recovery	Section 4
Article 79 <i>Article 84</i> <i>Article 85</i> <i>Article 88</i>	Authorisation of recovery Authorisation of recovery Recovery procedure failing voluntary payment	Article 98 Article 98(2) Article 101
Section 5	Recovery	Section 5
Article 80 <i>Article 86</i> <i>Article 87</i> <i>Article 88</i> <i>Article 89</i> <i>Article 90</i> <i>Article 91(1) and</i> <i>(5)</i> <i>Article 92</i>	Rules on recovery Recovery by offsetting Recovery procedure failing voluntary payment Additional time for payment Recovery of fines or other penalties imposed by the institutions Rules on recovery Rules on recovery	Article 99 Article 100 Article 101 Article 102 Article 106 Article 99(2) Article 99(3)
Article 81 <i>Article 93</i>	Limitation period Limitation period	Article 103 Article 103(2) to (7)
Article 82	National treatment for Union entitlements	Article 104
Article 83	Fines, penalties, sanctions and accrued interest imposed by the Institutions	Article 105
<i>Article 90</i>	Recovery of fines, other penalties or sanctions imposed by the institutions	Article 106
CHAPTER 6	Expenditure operations	CHAPTER 7
	Compensatory interests	New Article 107
Article 84 <i>Article 94(2) and</i> <i>(4)</i>	Financing decisions Financing decisions	Article 108 Article 108(2) and (3)
Section 1		
Article 85 <i>Article 95</i> <i>Article 96</i> <i>Article 97</i>	Expenditure operations Types of budgetary commitments Types of budgetary commitments Types of budgetary commitments	Article 109(2) to (4) Article 110(1) and (2) Article 110(4) and (6) Article 110(3) and (4)

<i>Article 98</i>		
Article 86 <i>Article 99</i>	Types of budgetary commitments Expenditure operations Time limit for commitments	Article 110 Article 109(4) Article 112
Article 87	Expenditure operations	Article 109(1)
Section 2		
Article 88	Expenditure operations	Article 109(5)
<i>Article 100</i>		deleted
<i>Article 101</i>	Expenditure operations	Article 109(5)
<i>Article 102</i>	Expenditure operations	Article 109(5)
<i>Article 103</i>		deleted
<i>Article 104</i>		deleted
<i>Article 105</i>		deleted
<i>Article 106</i>		deleted
Section 3		
Article 89 <i>Article 107</i> <i>Article 108</i>	Expenditure operations	Article 109(6) deleted deleted
Section 4		
Article 90 <i>Article 109</i> <i>Article 110</i>	Types of payments	Article 113 Article 113 Article 113
Article 91	Type of payments	Article 113(1)
Section 5		
Article 92 <i>Article 111(2),</i> <i>(3),(4), (5)</i>	Time limits for payments Time limits for payments	Article 114 Article 114(2), (3), (4), (5)
CHAPTER 7	IT systems and e-Government	CHAPTER 7
Article 93 <i>Article 112</i> <i>Article 113</i>	Electronic management of operations <i>IT systems</i> <i>Periodical save</i>	Article 141 Article 142
Article 94	Transmission of documents	Article 141
Article 95	E-Government	Article 142
CHAPTER 8	Administrative principles	
Article 96	Good administration	Article 146
Article 97	Indication of means of redress	Article 129
CHAPTER 9	Internal auditor	CHAPTER 8
Article 98 <i>Article 114</i>	Appointment of the internal auditor	Article 115 Article 115
Article 99 <i>Article 115</i>	Powers and duties of the internal auditor	Article 116
<i>Article 116</i>	Work programme of the internal auditor	Article 117
<i>Article 117</i>	Reports of the internal auditor	Article 116
Article 100 <i>Article 118</i> <i>Article 119</i> <i>Article 120</i>	Independence of the internal auditor	Article 118 Article 100 Article 119 Article 120

TITLE V	PUBLIC PROCUREMENT AND CONCESSIONS	TITLE VII
CHAPTER 1	Common provisions	CHAPTER 1
Section 1 Scope and award principles		
Article 102	Principles applicable to public contracts and scope	Article 154
	Annex on procurement and exercise of the delegation	Article 155
Article 101 <i>Article 121</i> <i>Article 122</i>	Mixed contracts and common procurement vocabulary <i>Annex Public Procurement and Concessions</i>	Article 156 deleted point 1 Annex
Section 2 Publication		
Article 103 <i>Article 123</i> <i>Article 124</i> <i>Article 125</i> <i>Article 126</i>	Publicity measures <i>Advertising of procedures equal to or greater than the thresholds under Article 118(1) of the Financial Regulation or for contracts falling within the scope of Directive 2014/24/EU</i> <i>Advertising of procedures falling below the thresholds under Article 118(1) of the Financial Regulation or falling outside the scope of Directive 2014/24/EU</i> <i>Publication of notices</i> <i>Other forms of advertising</i>	Article 157 point 2 Annex point 3 Annex point 4 Annex point 5 Annex
Section 3		
Article 104 <i>Article 128</i> <i>Article 129</i> <i>Article 130</i> <i>Article 131</i> <i>Article 132</i> <i>Article 134</i> <i>Article 135</i> <i>Article 136</i> <i>Article 136a</i> <i>Article 137</i> – –	Procurement procedures <i>Minimum number of candidates and arrangements for negotiation</i> <i>Innovation partnership</i> <i>Design contests</i> <i>Dynamic purchasing system</i> <i>Competitive dialogue</i> <i>Use of a negotiated procedure without prior publication of a contract notice</i> <i>Use of a competitive procedure with negotiation or competitive dialogue</i> <i>Procedure involving a call for expressions of interest</i> <i>Middle-value contracts</i> <i>Low-value contracts</i>	Article 158 point 6 annex point 7 Annex point 8 Annex point 9 Annex point 10 annex point 11 Annex point 12 Annex point 13 Annex point 14 Annex – –
Article 104a <i>Article 133</i>	Interinstitutional procurement and joint procurement <i>Interinstitutional procedures</i>	Article 159

<p>Article 105 <i>Article 137a</i> <i>Article 138</i></p> <p><i>Article 139</i></p>	<p>Preparation of a procurement procedure <i>Preliminary market consultation</i> <i>Procurement documents</i> <i>Technical specifications</i></p>	<p>Article 160 point 15 Annex point 16 Annex</p> <p>point 17 Annex</p>
<p>Article 105a</p>	<p>Protection of the Union's financial interests by means of detection of risks and imposition of administrative sanctions</p>	<p>Article 131</p>
<p>Article 106 – – <i>Article 141</i></p>	<p>Exclusion criteria and administrative sanctions</p> <p><i>Declaration and evidence of absence of situation of exclusion</i></p>	<p>Articles 132 – 136</p> <p>Article 133</p>
<p>Article 107 – <i>Article 141</i> <i>Article 142</i></p>	<p>Rejection from a given award procedure</p> <p><i>Declaration and evidence of absence of situation of exclusion</i> <i>Measures to avoid distortion of competition</i></p>	<p>Article 137</p> <p>Article 133 Article 137</p>
<p>Article 108 <i>Article 143</i> <i>Article 144</i> – –</p>	<p>The early detection and exclusion system</p>	<p>Articles 138-139</p>
<p>Article 110 <i>Article 146</i> <i>Article 147</i> <i>Article 148</i> <i>Article 149</i> <i>Article 150</i> <i>Article 151</i></p>	<p>Award of contracts <i>Selection criteria</i> <i>Economic and financial capacity</i> <i>Technical and professional capacity</i> <i>Award criteria</i> <i>Use of electronic auctions</i> <i>Abnormally low tenders</i></p>	<p>Article 161 point 18 Annex point 19 Annex point 20 Annex point 21 Annex point 22 Annex point 23 Annex</p>
<p>Article 111 <i>Article 152</i> <i>Article 153</i> <i>Article 154</i> <i>Article 155</i> <i>Article 155a</i> <i>Article 156</i> <i>Article 157</i> <i>Article 158</i></p>	<p>Submission, electronic communication and evaluation <i>Time limits for receipt of tenders</i> and <i>requests to participate</i> <i>Access to procurement documents and time limit to provide additional information</i> <i>Time limits in urgent cases</i> <i>Arrangements for submission of tenders</i> <i>Electronic catalogues</i> <i>Tender guarantees</i> <i>Opening of tenders and requests to</i></p>	<p>Article 162 point 24 Annex point 25 Annex point 26 Annex</p> <p>Article 144 point 27 annex</p> <p>Article 162(2) point 28 Annex point 29 Annex</p>

	<i>participate</i> <i>Evaluation of tenders and requests to participate</i>	
Article 112 <i>Article 160</i>	Contacts during the procurement procedure <i>Contacts between contracting authorities and candidates or tenderers</i>	Article 163 Article 146
Article 113 Article 159 <i>Article 161</i> –	Award decision and information to candidates and tenderers <i>Results of the evaluation and award decision</i> <i>Information for candidates and tenderers</i>	Article 164 point 30 Annex point 31 Annex
Article 114 <i>[Art. 161 for Art. 113]</i>	Cancellation of the procurement procedure	Article 165
Article 114a	Performance and modifications of the contract	Article 166
Section 4		
Article 115 <i>Article 163</i> <i>Article 164</i> <i>Article 165</i> <i>Art 165a</i>	Performance guarantees and retention money	Article 167 Article 147 Article 148 Article 148 Article 167 Article 167
Article 116 <i>Article 166</i>		Title V – Common rules
CHAPTER 2	Provisions applicable to contracts awarded by the institutions on their own account	CHAPTER 2
Article 117 <i>Art 166a</i> <i>Article 167</i>	The contracting authority <i>Central purchasing body</i>	Article 168 point 32 annex Article 168(2)
Article 118 <i>Article 168</i> <i>Article 169</i> <i>Article 171</i> – – –	Thresholds applicable and standstill period <i>Lots</i> <i>Arrangements for estimating the value of a contract</i> <i>Standstill period before signature of the contract</i>	Article 169 point 33 Annex point 34 Annex point 35 Annex – – –
Article 119	Rules on <i>access to procurement</i>	Article 170

<i>Article 172</i>		deleted
Article 120 <i>[Art. 172 for Art. 119]</i>	Procurement rules of the World Trade Organisation	Article 171
TITLE VI	GRANTS	TITLE VIII
CHAPTER 1	Scope and form of grants	
Article 121	Scope and form of grants	Article 174
<i>Article 173</i>	<i>Subscriptions</i>	Article 2, point 44
<i>Article 174 (1)</i> <i>Article 174 (2)</i>	<i>Grant agreement</i> <i>Agreement and decision for grants</i>	moved to Article 194 deleted
<i>Article 175</i>	<i>Expenditure on the members of the institutions</i>	Article 230 (a)
<i>Article 176</i>	<i>Actions which may receive grants</i> <i>Bodies pursuing an aim of general Union interest</i>	deleted
<i>Article 177</i>	<i>Partnerships</i>	deleted
<i>Article 178</i> <i>Article 179</i>	<i>Electronic exchange systems</i>	Article 126 Article 143
Article 122 <i>Article 180</i>	Beneficiaries <i>Content of grant agreements and decisions</i>	Article 181 Article 194
Article 123 <i>Article 181</i>	Forms of grants <i>Forms of grants</i>	Article 121 Article 121
Article 124 <i>Article 182 (1)</i> <i>Article 182 (2)</i> <i>Article 182 (3)</i> <i>Article 182 (4)</i>	Lump sums, unit costs and flat-rate financing <i>Lump sums, unit costs and flat-rate financing</i>	Article 175 Articles 175(5) and 178. Deleted Article 177 (3) Article 127
	Single lump sums	Article 176
	Checks and controls on beneficiaries related to lump sums, unit costs and flat rates	Article 177
	Periodic assessment of lump sums, unit costs or flat rates	Article 178
	Usual cost accounting practices of the beneficiary	Article 179
CHAPTER 2	Principles	
Article 125	General principles applicable to grants	Articles 184, 185 and 186

Article 183 Article 184 Article 185 Article 186	Co-financing principle No-profit principle Low value grants Technical assistance	In Article 184 Deleted Article 2 point 28 Article 2, point 46
Article 126 Article 187	Eligible costs Eligible costs	Article 180 Article 180
Article 127	Co-financing in kind	Article 184
Article 128 Article 188 Article 189 Article 190 Article 191 Article 192	Transparency Programming Content of calls for proposals Exceptions to calls for proposals Ex post publication Information for applicants	Article 183 Article 183 Article 187 Article 188 Article 183 deleted
Article 129 Article 193	Principle of non cumulative award Financing from separate budget lines	Article 185 Article 185 (1)
Article 130 Article 194	Principle of non-retroactivity Retroactive effect of funding in cases of extreme urgency and conflict prevention	Article 186 Article 186
Chapter 3	Award procedure	
Article 131 Article 195 Article 196 Article 197 Article 198 Article 199 Article 200 Article 201 (1) Article 201 (2)	Applications for grants Submission of grant applications Content of grant applications Evidence of non-exclusion Applicants without legal personality Entities forming one applicant Financial and administrative penalties Eligibility criteria	Article 189 Article 144 Article 189 Article 133 Article 190 (2) Deleted Deleted Deleted Article 190 (1)
Article 132 Article 202 Article 203	Selection and award criteria Selection criteria Award criteria	Article 191 Article 191 Article 192
Article 133 Article 204 Article 205	Evaluation procedure Evaluation of applications and award Information for applicants	Article 193 Article 193 Article 193 (7)
Chapter 4	Payment and control	
Article 134 Article 206	Pre-financing guarantee Pre-financing guarantee	Articles 147 and 148 Articles 147 and 148
Article 135 (1), (5) – (7) Article 135 (2) – (4) Article 135 (8)-(9) Article 207 Article 208	Payment of grants and controls Supporting documents for payment requests Suspension and reduction of grants	Article 195 Article 127 Deleted Article 196 Article 127
Article 136	Periods of record – keeping	Article 128
Chapter 5	Implementation	

Article 137 <i>Article 209</i> <i>Article 210</i>	Implementation contracts and financial support to third parties <i>Implementation contracts</i> <i>Financial support to third parties</i>	Articles 197 and 198 Article 198 Article 197
TITLE VII	PRIZES	TITLE IX
Article 138 <i>Article 211</i> <i>Article 212</i> <i>Article 213</i> <i>Article 214</i> <i>Article 215</i>	General rules <i>Programming</i> <i>Rules of contests</i> <i>Ex post publication</i> <i>Evaluation</i> <i>Information and notification</i>	Article 199 Article 108 Article 200 Article 200 Article 145 Article 200
TITLE VIII	FINANCIAL INSTRUMENTS	TITLE X
Article 139 <i>Article 216</i> <i>Article 217</i>	Scope and implementation	Article 201
<i>Article 218</i>	Principles and conditions applicable to financial instruments and budgetary guarantees	Article 202
<i>Article 219</i>	Rules and implementation	Article 208
<i>Article 220</i>	Financial instruments directly implemented by the Commission	Article 209
<i>Article 221</i>	Financial instruments directly implemented by the Commission	Article 209
Article 140	Principles and conditions applicable to financial instruments and budgetary guarantees	Article 202
<i>Article 222</i>	Principles and conditions applicable to financial instruments and budgetary guarantees	Article 202
<i>Article 223</i>	Principles and conditions applicable to financial instruments and budgetary guarantees	Article 202
<i>Article 224</i>	Principles and conditions applicable to financial instruments and budgetary guarantees	Article 202
<i>Article 225</i>		
<i>Article 226</i>	Treatment of contributions under shared implementation	Article 210
TITLE IX	Presentation of the accounts and accounting	TITLE XIII
CHAPTER 1	Annual accounts	CHAPTER 1
	Accounting framework	Section 1

Article 141	Structure of the accounts	Article 234
Article 142 <i>Article 227</i>		Article 241 deleted
Article 143	Rules governing the accounts	Article 79
Article 144 <i>Article 228</i> <i>Article 229</i>	Accounting principles	Article 79 Article 79(2) deleted
Article 145 <i>Article 230</i> <i>Article 231</i> <i>Article 232</i> —	Financial statements	Article 235 deleted deleted
	Budget accounts	Section 2
Article 146 <i>Article 233</i> —	Budget accounts	Article 236 deleted
	Annual accounts timetable	Section 3
Article 147	Provisional accounts	Article 237
Article 148 <i>Article 234</i>	Approval of the final accounts	Article 238 Articles 237 & 238
CHAPTER 2	Information on the implementation of the budget	CHAPTER 2
Article 149	Report of financial guarantees and risks	Article 242
Article 150	Monthly reporting on budget implementation	Article 240
CHAPTER 3	Accounting	Chapter 4
Section 1	Common provisions	Section 1
Article 151 <i>Article 235</i> <i>Article 236</i>	The accounting system	Article 80(7), (8) and (9)
Article 152	Common requirements for the institution's accounting system	deleted
Section 2	General accounts	Section 2
Article 153	General accounts	Article 81
Article 154 <i>Article 237</i> <i>Article 238</i> <i>Article 239</i> <i>Article 240</i> <i>Article 241</i> <i>Article 242</i> <i>Article 243</i> <i>Article 244</i> [Art. 229 for Art. 144]	Entries in the general accounts	Article 81 deleted deleted deleted deleted deleted deleted deleted deleted
Article 155	Accounting adjustments	
Section 3		
Article 156 <i>Article 245</i>	Budgetary accounting	deleted

CHAPTER 4	Property inventory	
Article 157 <i>Article 246</i> <i>Article 247</i> <i>Article 248</i> <i>Article 249</i> <i>Article 250</i> <i>Article 251</i> <i>Article 252</i> <i>Article 253</i> <i>Article 254</i>	The Inventory of assets	Article 84 deleted deleted deleted deleted deleted deleted deleted deleted deleted
TITLE X	EXTERNAL AUDIT AND DISCHARGE	TITLE XIV
CHAPTER 1	External audit	CHAPTER 1
Article 158	External audit by the Court of Auditors	Article 246
Article 159	Rules and procedure on the audit	Article 247
Article 160	Checks on securities and cash	Article 248
Article 161	Court of Auditors' right of access	Article 249
Article 162	Annual report of the Court of Auditors	Article 250
Article 163	Special reports of the Court of Auditors	Article 251
CHAPTER 2	Discharge	CHAPTER 2
Article 164	Timetable of the discharge procedure	Article 252
Article 165	The discharge procedure	Article 253
Article 166	Follow-up measures	Article 254
Article 167	Specific provisions regarding the EEAS	Article 255
PART TWO SPECIAL PROVISIONS		
TITLE I	EUROPEAN AGRICULTURAL GUARANTEE FUND	
Article 168	Special provisions on the European Agricultural Guarantee Fund	deleted
Article 169(1) Article 169(2) Article 169(3)	Commitments of EAGF appropriations	deleted deleted (comprised in Article 12(1) Article 12(2)(d))
Article 170(1) Article 170(2) Article 170(3)	Global provisional commitments of EAGF appropriations	Deleted Article 114(1) Article 11(2)
Article 171(1) Article 171(2) Article 171(3)	Schedule and timing of EAGF budgetary commitments	Article 114(3) Article 114(2) Article 114(4)
Article 172	Accounting of EAGF expenditure	Article 10(5)(a)
Article 173(1) Article 173(2)	Transfer of EAGF appropriations	Article 30(1), 4 th subparagraph Article 31(5)
Article 174	Assigned EAGF revenue	deleted

TITLE II	STRUCTURAL FUNDS, COHESION FUND, EUROPEAN FISHERIES FUND, EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT, AND FUNDS IN THE AREA OF FREEDOM, SECURITY AND JUSTICE MANAGED IN SHARED MANAGEMENT	
Article 175	Special provisions	deleted
Article 176	Respect of the allocations of commitment appropriations	deleted
Article 177(1) Article 177(2) Article 177(3) Article 177(4) Article 177(5)	Payments of contributions, interim payments and repayments	Deleted Deleted Deleted Article 12(3)(b) Article
Article 178(1) Article 178(2) —	Decommitment of appropriations	Article 13(3) Article 14(1) Article 14(1)
Article 178a	Carry-over of commitment appropriations for the Connecting Europe Facility	deleted
Article 179(1) Article 179(2) Article 179(3)	Transfer of appropriations	Article 28(1)(f) Article 28(2) Article 28(2)
Article 180	Management, selection and audit	
TITLE III	RESEARCH	
Article 181(1) <i>Article 255</i> — Article 181(2)	Research funds <i>Types of operations</i>	Deleted Article 20(2)(b), Article 21(2)(b)
Article 182	Commitments of Research Fund	Article 14
Article 183(1) <i>Article 256</i> Article 183(2) Article 183(3) Article 183(4)	Joint Research Centre <i>Additional rules applicable to the JRC</i>	Article 154(4) Articles 20(2)(g), 21(2)(b) and 12(3)(c)
TITLE IV	EXTERNAL ACTIONS	
CHAPTER 1	General provisions	
Article 184 <i>Article 257</i>	External actions <i>Actions which may be financed</i>	deleted
CHAPTER 2	Implementation of actions	
Section 1	General provisions	deleted
Article 185	Implementation of external actions	deleted
Section 2	Budget support and multi-donor trust funds	
Article 186	Use of budget support	Article 229

<i>Article 258</i>	<i>Use of budget support</i>	
Article 187 <i>Article 259</i>	Union trust funds for external actions <i>Union trust funds for external actions</i>	Article 228
Section 3	Other management modes	
Article 188 <i>Article 43</i>	Implementation of external actions through indirect management <i>Specific provisions for indirect management with international organisations</i>	deleted
Article 189 — — — —	Financing agreements on the implementation of external actions	deleted
CHAPTER 3	Procurement	
Article 190 Article 260 Article 261 <i>Article 262</i> <i>Article 263</i> <i>Article 264</i> <i>Article 265</i> <i>Article 266</i> <i>Article 267</i> <i>Article 269</i> <i>Article 273</i> <i>Article 274</i> <i>Article 275</i> <i>Article 276</i> — — — — —	External action procurement <i>Renting of buildings</i> <i>Service contracts</i> <i>Special provisions relating to thresholds and the arrangements for awarding external contracts</i> <i>Evidence of access to procurement</i> <i>Advertising</i> <i>Thresholds and procedures for awarding service contracts and service concession contracts</i> <i>Use of the negotiated procedure for service, supply and works contracts</i> <i>Thresholds and procedures for awarding supply contracts</i> <i>Thresholds and procedures for awarding works contracts and concession</i> <i>Tender specifications</i> <i>Guarantees</i> <i>Time-limits for procedures</i> <i>Evaluation committee</i>	Article 172 deleted deleted point 36 annex deleted point 37 annex point 38 annex point 39 annex point 38 annex point 38 annex point 40 annex point 147, partly deleted point 41 annex Art 145
Article 191 — <i>Article 263</i>	Rules on access to procurement Evidence of access to procurement	Article 173 deleted
CHAPTER 4	Grants	
Article 192 <i>Article 277</i>	Full financing of an external action <i>Financing in full</i>	Article 184 (3)
Article 193	Applicable rules for external action grants	
CHAPTER 5	Auditing of accounts	

Article 194	Union audit in external action	
TITLE V	EUROPEAN OFFICES	Title IV Chapter 3 Section 1 European Offices
Article 195 <i>Article 278</i> <i>Article 279</i> <i>Article 280</i>	Definition and scope	Article 63 deleted deleted deleted
Article 196 <i>Article 281</i> <i>Article 282</i>	Appropriations regarding the European offices Accounts of the European offices Accounts of the European offices	Article 64 Article 66(5) Article 66(6)
Article 197	Appropriations regarding the European offices	Article 64(2)
Article 198	Accounts of the European offices	Article 66
Article 199 <i>Article 279</i> <i>Article 280</i>	Non-obligatory tasks	Article 65(a) deleted deleted
Article 200	Non-obligatory tasks	Article 65(b)
TITLE VI	ADMINISTRATIVE APPROPRIATIONS	Title XV
Article 201 <i>Article 283</i> <i>Article 284</i> <i>Article 285</i>	General provisions General provisions General provisions General provisions	Article 256 Article 256(2) Article 256(4) Article 256(5)
Article 202	Commitment of appropriations Payments from anticipated appropriations	Article 11(2) Article 257
Article 203 <i>Article 286</i>	General provisions Specific provisions regarding bulding projects Early information procedure and prior approval procedure	Article 256(10 and (2)) Article 258 Article 259
TITLE VII	EXPERTS	
Article 204 <i>Article 287</i>	Remunerated external experts <i>Remunerated external experts</i>	Article 230
TITLE VIII	CONTRIBUTIONS TO EUROPEAN POLITICAL PARTIES	TITLE XI
Article 204a	General Provisions	Article 214
Article 204b	Principles	Article 215
Article 204c	Budgetary aspects	Article 216
Article 204d	Call for contributions	Article 217
Article 204e	Award procedure	Article 218
Article 204f	Evaluation procedure	Article 218
Article 204g	Form of contribution	Article 219
Article 204h	Rules for contribution	Article 219
Article 204i	Prefinancing	Article 219
Article 204j	Guarantees	Article 220
Article 204k	Use of contributions	Article 221

Article 204l	Report on the use of contributions	Article 222
Article 204m	Payment of the balance	
Article 204n	Control and penalties	Article 224
Article 204o	Record keeping	Article 225
Article 204p	Selection of external audit bodies or experts	Article 226
PART THREE	FINAL AND TRANSITIONAL PROVISIONS	
—	—	
Article 205	Transitional provisions	Article 277
<i>Article 288</i>	<i>Transitional provisions</i>	
—	—	
Article 206	Information requests by the European Parliament and the Council	Article 260
Article 207	Thresholds and amounts	deleted
Article 210	Exercise of the delegation	Article 261
Article 208 —	Bodies set up under the TFEU and the Euratom Treaty	Article 69
Article 209	Public-private partnership bodies	Article 70
Article 211	Review	Article 278
Article 212	Repeal	Article 279
Article 213	Review concerning the EEAS	deleted
Article 214	Entry into force and application	Article 280