

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

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| Article 151  *Article 235*  *Article 236* | The accounting system | Article 80(7), (8) and (9) |
| Article 152 | Common requirements for the institution's accounting system | deleted |
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| Article 153 | General accounts | Article 81 |
| Article 154  *Article 237*  *Article 238*  *Article 239*  *Article 240*  *Article 241*  *Article 242*  *Article 243*  *Article 244*  [*Art. 229* for Art. 144] | Entries in the general accounts | Article 81  deleted  deleted  deleted  deleted  deleted  deleted  deleted  deleted |
| Article 155 | Accounting adjustments |  |
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| Article 156  *Article 245* | Budgetary accounting | deleted |
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| Article 157  *Article 246*  *Article 247*  *Article 248*  *Article 249*  *Article 250*  *Article 251*  *Article 252*  *Article 253*  *Article 254* | The Inventory of assets | Article 84  deleted  deleted  deleted  deleted  deleted  deleted  deleted  deleted  deleted |
| **TITLE X** | **EXTERNAL AUDIT AND DISCHARGE** | **TITLE XIV** |
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| 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), 4th 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) |
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| Article 182 | Commitments of Research Fund | Article 14 |
| Article 183(1)  *Article 256*  Article 183(2)  Article 183(3)  Article 183(4) | Joint Research Centre *Additional rules applicable to the JRC* | Article 154(4)  Articles 20(2)(g), 21(2)(b) and 12(3)(c) |
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| **CHAPTER 2** | **Implementation of actions** |  |
| Section 1 | General provisions | deleted |
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| Article 190  Article 260  Article 261  *Article 262*  *Article 263*  *Article 264*  *Article 265*  *Article 266*  *Article 267*  *Article 269*  *Article 273*  Article 274  *Article 275*  Article 276  —  —  —  —  —  — | External action procurement  *Renting of buildings  Service contracts  Special provisions relating to thresholds and the arrangements for awarding external contracts   Evidence of access to procurement  Advertising  Thresholds and procedures for awarding service contracts and service concession contracts  Use of the negotiated procedure for service, supply and works contracts*  *Thresholds and procedures for awarding supply contracts*  *Thresholds and procedures for awarding works contracts and concession* *Tender specifications* *Guarantees   Time-limits for procedures* *Evaluation committee* | 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  —  *Article 263* | Rules on access to procurement  Evidence of access to procurement | Article 173  deleted |
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| Article 196  *Article 281*  *Article 282* | 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 |
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| Article 200 | Non-obligatory tasks | Article 65(b) |
| **TITLE VI** | **ADMINISTRATIVE APPROPRIATIONS** | **Title XV** |
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