European Parliament

2024-2029

TEXTS ADOPTED

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Draft amending budget No 5/2024: adjustment in payment appropriations, update of revenues and other technical updates

European Parliament resolution of 27 November 2024 on the Council position on Draft amending budget No 5/2024 of the European Union for the financial year 2024 - adjustment in payment appropriations, update of revenues and other technical updates (14477/2024 – C10-0186/2024 – 2024/0252(BUD))

The European Parliament,

– having regard to Article 314 of the Treaty on the Functioning of the European Union,

– having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,

– having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union[1], and in particular Article 44 thereof,

– having regard to the general budget of the European Union for the financial year 2024, as definitively adopted on 22 November 2023[2],

– having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027[3],

– having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European

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1 OJ L, 2024/2509, 26.9.2024, ELI: http://data.europa.eu/eli/reg/2024/2509/oj.

2 OJ L, 2024/207, 22.2.2024, ELI: http://data.europa.eu/eli/budget/2024/207/oj.

3 OJ L 433 I, 22.12.2020, p. 11, ELI: http://data.europa.eu/eli/reg/2020/2093/oj.

Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resource[1],

– having regard to Council Decision (EU, Euratom) 2020/2053 EU of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom[2],

– having regard to Draft amending budget No 5/2024, which the Commission adopted on 10 October 2024 (COM(2024)0650),

– having regard to the position on Draft amending budget No 5/2024, which the Council adopted on 5 November 2024 and forwarded to Parliament on 12 November 2024 (14477/2024 – C10-0186/2024),

– having regard to Rules 96 and 98 of its Rules of Procedure,

– having regard to the report of the Committee on Budgets (A10-0017/2024),

A. whereas the purpose of Draft amending budget No 5/2024 is to make adjustments to expenditure, in particular as regards payment appropriations, and to update revenue for the Union budget;

B. whereas, in relation to expenditure, Draft amending budget No 5/2024 entails a net increase of EUR 44,5 million in commitment appropriations and EUR 2,95 billion in payment appropriations; whereas, owing to the absence of any available margin under Headings 2b, 5 and 7 of the multiannual financial framework (MFF), a further EUR 7,2 million is proposed to be mobilised from the Flexibility Instrument and an additional EUR 68,5 million to be used from compartment (a) of the Single Margin Instrument;

C. whereas, on the revenue side, Draft amending budget No 5/2024 enters into the 2024 budget definitive fines and penalties paid up to October 2024, totalling EUR 2,82 billion, meaning that additional GNI contributions of EUR 139,9 million are required to meet the payment needs;

D. whereas Draft amending budget No 5/2024 also introduces new revenue and expenditure budget lines for the Ukraine Loan Cooperation Mechanism, under which support will be provided through loans serviced and repaid by future flows of revenue from immobilised Russian sovereign assets;

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1 OJ L 433 I, 22.12.2020, p. 28, ELI: http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.

2 OJ L 424, 15.12.2020, p. 1, ELI: http://data.europa.eu/eli/dec/2020/2053/oj.

1. Takes note of Draft amending budget No 5/2024 as submitted by the Commission;

2. Welcomes the increased payment needs for the European Regional Development Fund (ERDF), coupled with those for the Common Agricultural Policy in the Global Transfer (DEC 11/24), as a sign that programme implementation is gathering pace after a worryingly slow start in the 2021-2027 period;

3. Is pleased to note that changes to the rules introduced by the Strategic Technologies for Europe Platform (STEP) - with exceptional pre-financing and voluntary 100 % co-financing - have had a positive impact on the implementation of the ERDF, meaning that Member States are spending money on STEP objectives; considers, furthermore, that increased payments in 2024 should help relieve pressure on payments between 2025 and 2027;

4. Notes that the increased payment needs are almost entirely covered through revenue from fines and penalties, in particular the EUR 2,4 billion competition fine imposed on Google for antitrust infringements;

5. Reiterates the need for long-term sustainable revenue for the Union budget, which has been severely stretched to respond to various crises in recent years; deplores, therefore, the absence of progress in the Council on the reform of the own resources system in line with the roadmap in the Interinstitutional Agreement; recalls its position in support of the amended Commission proposals and urges the Council and the Member States to adopt those proposals swiftly in order to increase the own resources available to the Union budget; recalls its long-standing position that fines and fees should be used as supplementary revenue for the Union budget;

6. Welcomes the inclusion of revenue and expenditure budget lines for the Ukraine Loan Cooperation Mechanism; underlines the importance of sustained financial support to Ukraine in a context where financing under the Ukraine Facility and existing macro-financial assistance (MFA) arrangements falls short of needs;

7. Recalls that additional MFA loans will be underwritten by the budget’s headroom and reiterates its call to the Commission to provide the budgetary authority with details on the aggregation of liabilities to the headroom contingent on borrowing and lending operations; expects the Commission to provide the Parliament and the Council with all necessary information as per its statement

annexed to Regulation (EU) 2024/2773 of the European Parliament and of the Council[1];

8. Takes note of the higher-than-budgeted salary adjustment for 2024, which impacts both remuneration and pensions, with a higher-than-forecast number of new pensioners in 2024 further pushing up pension costs; welcomes the fact that almost all additional costs across institutions have been covered through internal redeployments and that recourse to the Single Margin Instrument is therefore contained;

9. Underlines that the salary adjustment also affects decentralised agencies, which have been struggling with inflation above the 2 % deflator by which their annual budgets increase and are particular insofar as staff and operating costs represent a large portion of their outgoings; welcomes the fact that agencies that could not find the resources through redeployments see a 1,7 % increase in the Union contribution; reiterates that the current treatment of decentralised agencies’ budgets requires further reflection as part of the Commission’s preparations for the post-2027 MFF;

10. Notes the increase in appropriations for European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) to cover rising costs, though is concerned about the corresponding decrease in appropriations for the European Union Asylum Agency (EUAA); welcomes the fact that the EUAA was reinforced as part of the mid-term revision of the MFF in order to enable it to carry out new tasks with respect to the implementation of the Pact on Migration and Asylum; calls on the Commission to work closely with both agencies to ensure that they are equipped to perform their tasks in full and absorb the additional appropriations assigned to them;

11. Welcomes the additional appropriations for the EU Agency for Law Enforcement Training (CEPOL) in 2024 in the wake of the June 2024 cyber-attack on the agency; insists on the need for lessons to be learnt and for further technical support to be provided to other agencies and institutions by the Cybersecurity Service for the Union entities (CERT-EU), in view of the high cybersecurity threat and in order to ensure that another attack does not compromise any Union agency or institution;

12. Underlines the importance of the newly established Anti-Money Laundering Authority in the revised anti-money laundering

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[1] Regulation (EU) 2024/2773 of the European Parliament and of the Council of 24 October 2024 establishing the Ukraine Loan Cooperation Mechanism and providing exceptional macro-financial assistance to Ukraine (OJ L, 2024/2773, 28.10.2024, ELI: http://data.europa.eu/eli/reg/2024/2773/oj).

framework at Union level; is therefore deeply concerned by the delays in the set-up phase, in particular in relation to recruitment;

13. Welcomes the fact that, with the recast Financial Regulation now in force, it is possible to include negative revenue in the budget for the payment of compensatory interest in lost court cases; notes that the Commission is currently establishing the precise amount of such interest and calls on the Commission to provide this information to the budgetary authority as soon as possible in 2025;

14. Approves the Council position on Draft amending budget No 5/2024;

15. Instructs its President to declare that Amending budget No 5/2024 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;

16. Instructs its President to forward this resolution to the Council, the Commission and the national parliaments.