



TEXTS ADOPTED

P9_TA(2024)0081

Multiannual financial framework for the years 2021 to 2027

**European Parliament legislative resolution of 27 February 2024 on the draft Council regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027 (05818/2024 - C9-0030/2024 - 2023/0201(APP))
(Special legislative procedure - consent)**

The European Parliament,

- having regard to the draft Council regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027 (05818/2024),
 - having regard to the request for consent submitted by the Council in accordance with Article 312(2) of the Treaty on the Functioning of the European Union (C9-0030/2024),
 - having regard to the Commission proposal of 20 June 2023 for a Council regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027 (COM(2023)0337),
 - having regard to its resolution of 3 October 2023 on the proposal for a mid-term revision of the multiannual financial framework 2021-2027¹,
 - having regard to Rule 92 and Rule 105(1) and (4) of its Rules of Procedure,
 - having regard to the recommendation of the Committee on Budgets (A9-0051/2024),
1. Gives its consent to the draft Council regulation as set out in annex to this resolution;
 2. Approves the joint declaration by Parliament, the Council and the Commission annexed to this resolution;

¹ Texts adopted, P9_TA(2023)0335.

3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

ANNEX 1: DRAFT COUNCIL REGULATION AMENDING REGULATION (EU, EURATOM) 2020/2093 LAYING DOWN THE MULTIANNUAL FINANCIAL FRAMEWORK FOR THE YEARS 2021 TO 2027

COUNCIL REGULATION (EU, Euratom) 2024/...

of ...

amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 312 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

Having regard to the proposal from the European Commission,

Having regard to the consent of the European Parliament¹,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with a special legislative procedure,

¹ Consent of 27 February 2024 (not yet published in the Official Journal).

Whereas:

- (1) The Commission has presented a review of the functioning of the Multiannual Financial Framework (MFF) for the years 2021-2027 set out in Council Regulation (EU, Euratom) 2020/2093² after its first years of implementation, including an assessment of the sustainability of the expenditure ceilings.
- (2) Since December 2020, the Union has faced a series of unprecedented and unexpected challenges. The Union has acted swiftly and used all means at its disposal, but the limited budgetary flexibility embedded in the MFF for the years 2021-2027 is nearly exhausted, hindering the Union budget's capacity to address even the most urgent challenges.
- (3) Special instruments have been extensively used in the first years of implementation of the MFF to address multiple challenges. The need to take further action persists, while the budgetary availabilities to confront such situations in the remaining period of the MFF are limited.

² Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 433 I, 22.12.2020, p. 11).

- (4) The Union budget should enable the Union to provide the necessary policy responses to emerging challenges and to meet legal obligations which cannot be accommodated within existing ceilings nor by exhausted flexibility. The expenditure ceilings in commitment appropriations for Headings 1, 2, 3, 4, 5 and 6 should be modified for the years 2024, 2025, 2026 and 2027. As a result, while the expenditure ceilings in payment appropriations can be maintained at their current levels, the capping in payment appropriations for the Single Margin Instrument for 2026 should be adjusted to avoid the risk of backlogs. In addition, the total amount of additional allocations under the programme-specific adjustment provided for in Article 5 as well as the related table in Annex II to Regulation (EU, Euratom) 2020/2093 should be modified.
- (5) The amounts for the Brexit Adjustment Reserve and the European Globalisation Adjustment Fund should also be modified.
- (6) Russia's illegal war of aggression against Ukraine has brought war back to European soil. The Union will keep supporting Ukraine for as long as it takes and firmly help Ukraine on its European path. To that end, the European Parliament and the Council have adopted Regulation (EU) 2024/... of the European Parliament and of the Council³⁺ as the Union's response to support Ukraine's macro-financial stability, reconstruction and modernisation, while supporting Ukraine's reform effort as part of its accession path to the Union (the 'Ukraine Facility').

³ Regulation (EU) 2024/... of the European Parliament and of the Council of ... on establishing the Ukraine Facility (OJ L, ..., ELI: ...).

⁺ OJ: Please insert in the text the number of the Regulation contained in document PE-CONS 10/24 (2023/0200(COD)) and insert the number, date and OJ reference of that Regulation in the footnote.

- (7) Given the uncertainties linked to Russia's war of aggression, the Ukraine Facility should be a flexible instrument to provide the adequate form and level of support until 2027. Support under the Ukraine Facility should be provided in the form of loans, non-repayable support and provisioning for budgetary guarantees.
- (8) For the part of the support under the Ukraine Facility provided in the form of loans, it is appropriate to extend until 2027 the existing Union budget guarantee to cover the financial assistance which is made available to Ukraine. As a consequence, it should be possible to mobilise the necessary appropriations in the Union budget over and above the ceilings of the MFF for financial assistance to Ukraine available until the end of 2027. In addition to covering short-term financial relief to Ukraine as already foreseen in Regulation (EU) 2022/2463, the Union budget guarantee should cover financial assistance to Ukraine for an amount up to EUR 33 billion as specified in Regulation (EU) 2024/...⁺.

⁺ OJ: Please insert in the text the number of the Regulation contained in document PE-CONS 10/24 (2023/0200(COD)).

- (9) For the part of the support under the Ukraine Facility provided in the form of non-repayable support and provisioning of budgetary guarantees, the appropriations should be provided through a new thematic special instrument – the ‘Ukraine Reserve’. The commitment appropriations and corresponding payment appropriations should be mobilised annually in the framework of the budgetary procedure set out in Article 314 of the Treaty on the Functioning of the European Union (TFEU), over and above the ceilings of the MFF. For the orderly development of expenditure to be programmed under the relevant provisions of Regulation (EU) 2024/...⁺ and in particular in light of the amounts to be set out in the Ukraine Plan, it is appropriate to set out overall and annual maximum amounts that can be made available for the Ukraine Reserve through the 2024 to 2027 period. In order to ensure full implementation and flexibility between years, in compliance with the overall amount, it should be possible to use in the following years until 2027 the non-mobilised portion of the annual amount in a given year, in addition to the maximum annual amount for the relevant year.

⁺ OJ: Please insert in the text the number of the Regulation contained in document PE-CONS 10/24 (2023/0200(COD)).

- (10) Since 2022, the Union and most major economies have witnessed a surge of interest rates for all bonds issuers, including the Union. As a result, the funding costs for the European Union Recovery Instrument NextGenerationEU ('EURI') borrowing to be borne by the Union budget under Article 5(2) of Council Decision (EU, Euratom) 2020/2053⁴ are expected to exceed the estimates initially programmed under the MFF ceilings at the time of its adoption in December 2020, which were respectively EUR 2 332 million in 2025 (in 2018 prices), EUR 3 196 million in 2026 (in 2018 prices) and EUR 4 168 million in 2027 (in 2018 prices).
- (11) Given the uncertainty surrounding the future evolution of interest rates in evolving market circumstances as well as the overall borrowing needs for funding the ongoing Union programmes financed by the EURI, it is appropriate to establish, as part of the provisions required for the annual budgetary procedure to run smoothly and to ensure that the financial means are made available to allow the Union to fulfil its legal obligations, an exceptional and temporary instrument, limited to the duration of the current MFF, to cover funding costs for EURI borrowing which exceed the amounts initially programmed. A new thematic special instrument - 'EURI Instrument' - should therefore be created with the sole aim to cover the outstanding cost overruns. This instrument should be exceptional and could not serve as a precedent for future arrangements for post-2027 MFFs, in particular for covering the costs of the interest payments of the funds borrowed on the markets to finance the EURI.

⁴ Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1).

- (12) The EURI Instrument should be mobilised by the budgetary authority during the annual budgetary procedure, only if necessary. Without prejudice to the prerogatives of the budgetary authority, it should be mobilised after having sought other financing possibilities, including via room created by budgetary implementation of the programmes and reprioritisation as well as non-thematic special instruments, to cover a substantial part of the necessary amounts exceeding the amounts initially inscribed in the existing EURI budget line of Heading 2b, as far as possible, with a view to mobilising an amount equivalent to about 50 % of the EURI interest payments cost overruns as a benchmark. This will be done in accordance with the applicable sectoral rules and other legal obligations and taking into account priorities, prudent budgeting and sound financial management which require in particular appropriate margins for unforeseen expenditure. National envelopes of Member States which have been legally committed, in particular those under Common Agricultural Policy and cohesion policy, will not be affected. The commitment appropriations and corresponding payment appropriations of the EURI Instrument in the Union budget should be made available over and above the ceilings of the MFF. Under the EURI Instrument, an amount equivalent to decommitments of appropriations, other than external assigned revenue, made since the beginning of the current MFF should be drawn on first. Amounts of decommitments made available again in accordance with existing relevant provisions should not be taken into account. The available amount of decommitments for the EURI Instrument should be calculated every year as part of the technical adjustment to the MFF, presenting clearly the overall availabilities and the amounts already considered in previous mobilisations of the EURI Instrument. In the unexpected situation where an overrun is still outstanding, the necessary additional amount to fully finance the costs should be mobilised under the EURI Instrument as a backstop as a matter of last resort. If, exceptionally, one or more Member States consider that there are serious concerns with the mobilisation of this backstop, they could request that the President of the European Council refer the matter to the next European Council. This process should, as a rule, not take longer than one month and should be in full respect of the prerogatives of the institutions as laid down in the Treaties.

- (13) In light of the natural disasters which happened in the Member States and countries involved in accession negotiations with the Union, and natural disasters and humanitarian crises in third countries and in order to ensure adequate funding for both, the existing Solidarity and Emergency Aid Reserve should be reinforced and split into two separate instruments: the 'European Solidarity Reserve' to provide support to affected countries and regions under the European Union Solidarity Fund established by Council Regulation (EC) No 2012/2002⁵ and the 'Emergency Aid Reserve' to provide budgetary reinforcements to relevant Union programmes in response to crises and emergencies within and outside the Union.
- (14) The Flexibility Instrument should be reinforced in order to maintain a sufficient capacity for the Union to react to unforeseen circumstances until 2027. Lapsed amounts from the European Solidarity Reserve and the Emergency Aid Reserve should be made available to the Flexibility Instrument as of 2024.
- (15) In the light of these unexpected events and new challenges, it is necessary to revise the MFF and Regulation (EU, Euratom) 2020/2093 should therefore be amended accordingly.

⁵ Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

- (16) The amendments to Regulation (EU, Euratom) 2020/2093 are without prejudice to the obligation to respect the own resources ceilings laid down in Article 3(1) and Article 6 of Decision (EU, Euratom) 2020/2053.
- (17) In light of the situation in Ukraine, this Regulation should enter into force as a matter of urgency on the day of its publication in the *Official Journal of the European Union* and should apply, with retroactive effect, from 1 January 2024,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EU, Euratom) 2020/2093 is amended as follows:

(1) Article 2 is amended as follows:

(a) in paragraph 2, the first subparagraph is replaced by the following:

‘2. Where it is necessary to use the resources from the special instruments provided for in Articles 8, 9, 10, 10a, 10b and 12, commitment and corresponding payment appropriations shall be entered in the budget over and above the relevant MFF ceilings.’;

(b) in paragraph 3, the following subparagraph is added:

‘Where it is necessary to mobilise a guarantee for financial assistance to Ukraine which is available for the years 2024 to 2027 for an overall amount of loans of up to EUR 33 000 million in current prices as specified in Regulation (EU) 2024/... of the European Parliament and of the Council*⁺ and authorised in accordance with Article 220(1) of the Financial Regulation, the necessary amount shall be mobilised over and above the MFF ceilings.

* Regulation (EU) 2024/... of the European Parliament and of the Council of ... on establishing the Ukraine Facility (OJ L, ..., ELI: ...).’;

⁺ OJ: Please insert in the text the number of the Regulation contained in document PE-CONS 10/24 (2023/0200(COD)) and insert the number, date and OJ reference of that Regulation in the footnote.

- (2) in Article 4(1), the following points are added:
- ‘(f) a calculation of the amount available for the EURI Instrument in accordance with Article 10a(3), point (a);
 - (g) a calculation of the amounts to be made available to the Flexibility Instrument under Article 12(1), second subparagraph.’;
- (3) in Article 5(1), the second subparagraph is replaced by the following:
- ‘The total amount of additional allocations for the period 2022 to 2027 for commitment and payment appropriations respectively shall be EUR 10 155 million (in 2018 prices). For each of the years from 2022 to 2026, the annual amount of additional allocations for commitment and payment appropriations respectively shall be at least EUR 1 500 million (in 2018 prices) and shall not exceed EUR 2 000 million (in 2018 prices).’;

(4) Articles 8 and 9 are replaced by the following:

'Article 8

European Globalisation Adjustment Fund

1. The European Globalisation Adjustment Fund, the objectives and scope of which are set out in Regulation (EU) 2021/691 of the European Parliament and of the Council*, shall not exceed a maximum annual amount of EUR 30 million (in 2018 prices).
2. The appropriations for the European Globalisation Adjustment Fund shall be entered in the general budget of the Union as a provision.

Article 9

Solidarity and Emergency Aid Reserve

1. The Solidarity and Emergency Aid Reserve shall be constituted of two instruments which may be used to finance, respectively:
 - (a) assistance to respond to emergency situations resulting from major disasters that are covered by the European Union Solidarity Fund, the objectives and scope of which are set out in Council Regulation (EC) No 2012/2002** (the "European Solidarity Reserve"); and

- (b) rapid responses to specific emergency needs within the Union or in third countries following events which could not be foreseen when the budget was established, in particular for emergency responses and support operations following natural disasters not covered by point (a), man-made disasters, humanitarian crises in cases of large-scale public health, veterinary or phytosanitary threats, as well as in situations of particular pressure at the Union's external borders resulting from migratory flows, where circumstances so require (the "Emergency Aid Reserve").
- 2. The European Solidarity Reserve shall not exceed a maximum annual amount of EUR 1 016 million (in 2018 prices). Any portion of the annual amount not used in year n may be used up to year $n+1$. The portion of the annual amount stemming from the previous year shall be drawn on first. Any portion of the annual amount from year n which is not used in year $n+1$ shall lapse.

On 1 October of each year, at least one quarter of the annual amount of the European Solidarity Reserve shall remain available in order to cover needs arising until the end of that year.

In exceptional cases and if the remaining financial resources available are not sufficient to cover the amounts considered necessary in the year of occurrence of a disaster as referred to in point (a) of paragraph 1, the Commission may propose that the difference be financed through the annual amount referred to in the first subparagraph of this paragraph available in the following year, up to a maximum amount of EUR 400 million (in 2018 prices).

3. The Emergency Aid Reserve shall not exceed a maximum annual amount of EUR 508 million (in 2018 prices). Any portion of the annual amount not used in year n may be used up to year n+1. The portion of the annual amount stemming from the previous year shall be drawn on first. Any portion of the annual amount from year n which is not used in year n+1 shall lapse.
4. The appropriations for the European Solidarity Reserve and for the Emergency Aid Reserve shall be entered in the general budget of the Union as provisions.

* Regulation (EU) 2021/691 of the European Parliament and of the Council of 28 April 2021 on the European Globalisation Adjustment Fund for Displaced Workers (EGF) and repealing Regulation (EU) No 1309/2013 (OJ L 153, 3.5.2021, p. 48).

** Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).’;

(5) in Article 10, paragraph 2 is replaced by the following:

- ‘2. The Brexit Adjustment Reserve shall not exceed an amount of EUR 4 491 million (in 2018 prices).’;

(6) the following articles are inserted:

'Article 10a

EURI Instrument

1. As of 2025, the EURI Instrument may be used to finance, for a given year, part of the costs of the interest and coupon payments due in respect of the funds borrowed on the capital markets in accordance with Article 5(2) of Council Decision (EU, Euratom) 2020/2053*. The EURI Instrument may only be mobilised in a given year to cover, to the extent specified in the following paragraphs, the amount of these costs that exceed the following amounts (in 2018 prices):
 - 2025 - EUR 2 332 million,
 - 2026 - EUR 3 196 million,
 - 2027 - EUR 4 168 million.
2. The EURI Instrument may be mobilised by the European Parliament and the Council in the framework of the budgetary procedure provided for in Article 314 TFEU, only after having sought other means of financing, with a view to covering a substantial part of the amounts exceeding the amounts referred to in paragraph 1 of this Article, in accordance with the applicable sectoral rules and other legal obligations, while taking into account priorities, prudent budgeting and sound financial management.

Appropriations for the EURI Instrument shall be made available over and above the MFF ceilings.

3. The EURI Instrument shall comprise the following:
 - (a) an amount equivalent to decommitments of appropriations, other than external assigned revenue, made cumulatively since 2021, which were not mobilised under this instrument in the previous years, with the exclusion of the amounts of decommitments made available again in accordance with the provisions of Article 15 of the Financial Regulation and specific rules on making appropriations available again as referred to in the relevant basic acts. This amount shall be drawn on first;
 - (b) only if the amount under point (a) of this paragraph is insufficient, an additional amount necessary to fully finance the costs referred to in paragraph 1 in the year concerned.

Each year, as part of the technical adjustments referred to in Article 4, the Commission shall calculate the amount available on the basis of the first subparagraph, point (a), of this paragraph taking into account the amounts considered for that purpose in the previous years.

Article 10b
Ukraine Reserve

1. The Ukraine Reserve may be mobilised for the sole purpose of financing expenditure under Regulation (EU) 2024/...⁺.
2. The Ukraine Reserve shall not exceed an amount of EUR 17 000 million in current prices for the period 2024 to 2027.
3. The annual amount mobilised under the Ukraine Reserve in a given year shall not exceed EUR 5 000 million in current prices. Without prejudice to the overall amount set out in paragraph 2, the unused portion of the annual amount in a given year may be used in the following years, until 2027.
4. The Ukraine Reserve may be mobilised by the European Parliament and the Council in the framework of the budgetary procedure provided for in Article 314 TFEU.

* Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1).’;

⁺ OJ: Please insert in the text the number of the Regulation contained in document PE-CONS 10/24 (2023/0200(COD)).

(7) in Article 11, the following paragraph is inserted:

‘3a. The maximum amount for the annual adjustment referred to in paragraph 3 of this Article for the year 2026, increased by the amount referred to in the second subparagraph of Article 5(2), shall be adjusted by the amount equivalent to the unused portion of the maximum amount for year 2025.’;

(8) Article 12 is replaced by the following:

*‘Article 12
Flexibility Instrument*

1. The Flexibility Instrument may be used for the financing, for a given financial year, of specific unforeseen expenditure in commitment appropriations and corresponding payment appropriations that cannot be financed within the limits of the ceilings available for one or more other headings. The ceiling for the annual amount available for the Flexibility Instrument in the years 2021 to 2023 shall be EUR 915 million (in 2018 prices). The ceiling for the annual amount available for the Flexibility Instrument in the years 2024 to 2027 shall be EUR 1 346 million (in 2018 prices).

Each year, the annual amount available for the Flexibility Instrument shall be increased by an amount equivalent to the portions of the annual amounts for the European Solidarity Reserve and the Emergency Aid Reserve which have lapsed in the previous year in accordance with Article 9.

2. The unused portion of the annual amount of the Flexibility Instrument may be used up to year n+2. Any portion of the annual amount stemming from previous years shall be used first, in order of age. Any portion of the annual amount from year n which is not used by year n+2 shall lapse.';
- (9) Annexes I and II are replaced by the text set out in the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at ...,

For the Council

The President

ANNEX

‘ANNEX I

MULTIANNUAL FINANCIAL FRAMEWORK (EU-27)

(A)						
COMMITMENT APPROPRIATIONS	2021	2022	2023	2024	2025	2026
1. Single Market, Innovation and Digital	19 712	20 211	19 678	19 178	18 173	18 173
2. Cohesion, Resilience and Values	5 996	62 642	63 525	65 079	65 184	56 642
2a. Economic, social and territorial cohesion	1 666	56 673	57 005	57 436	57 772	48 300
2b. Resilience and Values	4 330	5 969	6 520	7 643	7 412	8 342
3. Natural Resources and Environment	53 562	52 626	51 893	51 013	49 914	48 700
of which: Market related expenditure and direct payments	38 040	37 544	36 857	36 054	35 283	34 600

COMMITMENT APPROPRIATIONS		2021	2022	2023	2024	2025	2026
4.	Migration and Border Management	1 687	3 104	3 454	3 569	4 083	4 112
5.	Security and Defence	1 598	1 750	1 762	2 112	2 277	2 300
6.	Neighbourhood and the World	15 309	15 522	14 789	14 500	14 192	13 300
7.	European Public Administration	10 021	10 215	10 342	10 454	10 554	10 600
	of which: Administrative expenditure of the institutions	7 742	7 878	7 945	7 997	8 025	8 000
TOTAL COMMITMENT APPROPRIATIONS		107 885	166 070	165 443	165 905	164 377	154 000
TOTAL PAYMENT APPROPRIATIONS		154 065	153 850	152 682	151 436	151 175	151 100

ANNEX II

PROGRAMME-SPECIFIC ADJUSTMENT – LIST OF PROGRAMMES, DISTRIBUTION KEY AND TOTAL ADDITIONAL ALLOCATION OF COMMITMENT APPROPRIATIONS

(EUR million – 2018 prices)

		Distribution key		Total additional allocation of commitment appropriations under Article 5
		2022-2024	2025-2027	
1.	Single Market, Innovation and Digital	36,36 %	41,79 %	4 000
	Horizon Europe	27,27 %	31,34 %	3 000
	InvestEU Fund	9,09 %	10,45 %	1 000
2b.	Resilience and Values	54,55 %	47,76 %	5 155
	EU4Health	26,37 %	15,37 %	2 055
	Erasmus+	15,46 %	17,77 %	1 700
	Creative Europe	5,45 %	6,26 %	600
	Rights and Values	7,27 %	8,36 %	800
4.	Migration and Border Management	9,09 %	10,45 %	1 000
	Integrated Border Management Fund	9,09 %	10,45 %	1 000
TOTAL		100,00 %	100,00 %	10 155

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ANNEX 2: JOINT DECLARATION BY THE EUROPEAN PARLIAMENT, THE COUNCIL AND THE COMMISSION ON THE RE-USE OF DECOMMITTED FUNDS IN RELATION TO THE RESEARCH PROGRAMME

In the Joint Declaration of 22 December 2020 on the re-use of decommitted funds in relation to the research programme¹, the European Parliament, the Council and the Commission agreed to make available again to the benefit of the research programme commitment appropriations, corresponding to the amount up to EUR 0.5 billion (in 2018 prices) in the period 2021-2027 of decommitments, which result from total or partial non-implementation of projects belonging to that programme or its predecessor as provided for in Article 15(3) of the Financial Regulation.

Without prejudice to the powers of the budgetary authority in the framework of the annual budgetary procedure and to the Commission's powers to implement the budget, the European Parliament, the Council and the Commission agree that a further amount of EUR 100 million (2018 prices) will be made available again to the benefit of the research programme in the period 2025 to 2027, corresponding to decommitments made in 2019 to 2020 which result from total or partial non-implementation of projects belonging to that programme or its predecessor which have not been made available again under Article 15(3) of the Financial Regulation following the joint declaration of 22 December 2020. This does not affect the available amounts of decommitments for the EURI instrument referred to in Article 10a of Regulation (EU, Euratom) 2020/2093.

¹ Joint declaration by the European Parliament, the Council and the Commission on the re-use of decommitted funds in relation to the research programme 2020/C 444 I/03 (OJ C 444 I, 22.12.2020, p. 3).