European Parliament
2019-2024

TEXTS ADOPTED

P9_TA(2024)0163

Financial rules applicable to the general budget of the Union (recast)

European Parliament legislative resolution of 14 March 2024 on the proposal for a regulation of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (recast) (COM(2022)0223 – C9-0179/2022 – 2022/0162(COD))

(Ordinary legislative procedure – recast)

The European Parliament,

– having regard to the Commission proposal to Parliament and the Council (COM(2022)0223),

– having regard to Article 294(2) and Article 322(1) of the Treaty on the Functioning of the European Union and to Article 106a of the Treaty establishing the European Atomic Energy Community, pursuant to which the Commission submitted the proposal to Parliament (C9-0179/2022),

– having regard to Article 294(3) of the Treaty on the Functioning of the European Union,

– having regard to the opinion of the Court of Auditors of 31 October 2022[1],

– having regard to the Interinstitutional Agreement of 28 November 2001 on a more structured use of the recasting technique for legal acts[2],

– having regard to the letter of 25 April 2023 sent by the Committee on Legal Affairs to the Committee on Budgets and the Committee on Budgetary Control in accordance with Rule 110(3) of its Rules of Procedure,

---

[1] OJ C 446, 24.11.2022, p. 26.
[2] OJ C 77, 28.3.2002, p. 1.

– having regard to the provisional agreement approved by the committees responsible under Rule 74(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 20 December 2023 to approve Parliament’s position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,

– having regard to the joint deliberations of the Committee on Budgets and the Committee on Budgetary Control under Rule 58 of the Rules of Procedure,

– having regard to Rules 110 and 59 of its Rules of Procedure,

– having regard to the opinion of the Committee on Regional Development,

– having regard to the letter from the Committee on Industry, Research and Energy,

– having regard to the report of the Committee on Budgets and the Committee on Budgetary Control (A9-0180/2023),

A. whereas, according to the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission, the Commission proposal does not include any substantive amendments other than those identified as such in the proposal and whereas, as regards the codification of the unchanged provisions of the earlier acts together with those amendments, the proposal contains a straightforward codification of the existing texts, without any change in their substance;

1. Adopts its position at first reading hereinafter set out, taking into account the recommendations of the Consultative Working Party of the legal services of the European Parliament, the Council and the Commission;

2. Approves the joint statement by Parliament and the Council annexed to this resolution, which will be published in the C series of the *Official Journal of the European Union*;

3. Approves the joint statement by Parliament, the Council and the Commission annexed to this resolution, which will be published in the C series of the *Official Journal of the European Union*;

4. Takes note of the statements by the Commission annexed to this resolution;

5. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;

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

P9_TC1-COD(2022)0162

Position of the European Parliament adopted at first reading on 14 March 2024 with a view to the adoption of Regulation (EU, Euratom) 2024/… of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (recast)

(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Regulation (EU, Euratom) 2024/2509.)

Joint statement on the budgetary treatment of interest or other charges due on cancelled or reduced fines, other penalties or sanctions on the occasion of the adoption of Regulation (EU, Euratom) 2024/2509

"The European Parliament and the Council agreed that any interest or other charges due on cancelled or reduced fines, other penalties or sanctions will be recorded as negative revenue for the duration of the current multiannual framework. This is an exception to the prohibition on negative revenue, which is limited to this specific, unforeseeable situation.

Without prejudice to the respective prerogatives, the European Parliament, the Council and the Commission agree, taking into account past experience and expected future developments, to examine a long-term sustainable solution, in line with the application of the budgetary principles of the Financial Regulation, for the financing of such interest or other charges, to apply after 2027, including with respect to the rate of interest to pay on the amount of the fines or other penalties to be repaid as an adequate compensation for the recipient undertakings in such situations."

Joint statement of the European Parliament, the Council and the Commission on the single data-mining and risk-scoring tool provided for in Article 36 of the Financial Regulation on the occasion of the adoption of Regulation (EU, Euratom) 2024/2509

"The European Parliament, the Council and the Commission ("the three Institutions") recognise the importance to enhance the protection of the Union's financial interests as acknowledged in the Inter-institutional Agreement ('IIA') of 16 December 2020 and as set out in Article 325 TFEU.

The three Institutions agree that it is necessary to further develop the tool in accordance with IT security and data protection rules. With a view to reducing the administrative burden and avoiding disproportionate IT

costs for the Member States and the other users, established approved systems in Member States will be taken into account.
The three Institutions commit to cooperate towards further development of the tool. The Commission confirms that it will continue to develop the tool in consultation with its users and to offer the Member States support to address any technical queries. The Member States will cooperate with the Commission in order to enable synergies necessary for interoperability with relevant IT systems and databases.
Following an assessment by the Commission establishing the readiness of the tool based on the criteria referred to in Article 36(6) of the Financial Regulation, the three Institutions, without prejudice to their respective competences, commit to examine and re-discuss the compulsory use of the tool during the post-2027 multiannual financial framework."

Unilateral statement by the Commission on decommitments on the occasion of the adoption of Regulation (EU, Euratom) 2024/2509

"In the context of the preparation for the post-2027 multiannual financial framework, the Commission will examine the question of widening the scope of making appropriations corresponding to decommitments available again. This is without prejudice to the future Commission's proposal on the post-2027 multiannual financial framework and to the right of legislative initiative of the Commission, as established in the Treaties."

Unilateral statement by the Commission on the Early Detection and Exclusion System on the occasion of the adoption of Regulation (EU, Euratom) 2024/2509

"The European Commission acknowledges the importance of minimising the administrative burden upon Member States' authorities in the context of the targeted extension of the Early Detection and Exclusion System (EDES) to shared management and direct management with Member States.

The Commission is committed to developing comprehensive guidance and offering training sessions to Member States on the implementation of EDES and the use of its database.

The Commission will continue improving the EDES database, for example by enabling the searches of multiple entities and improving the layouts of the database.

The Commission will strive to ensure IT interoperability between EDES and relevant national systems to streamline the process and allow for swifter checks on the exclusion situations of relevant persons or entities.

The Commission confirms that any request for additional information for the purposes of EDES will not go beyond what is strictly necessary and proportionate, and will be treated in conformity with applicable data protection rules. It is recalled that the opinion of the European Data Protection Supervisor on the Commission proposal for a recast of the Financial Regulation did not raise any concerns in respect of EDES.

The Commission is committed to facilitate a smooth transition towards the application of EDES in full cooperation with the Member States.”