Official Journal
of the European Union

EN
C series

C/2025/3795

17.9.2025

P9_TA(2024)0374

Draft amending budget No 1/2024: Amendments of the 2024 budget required due to the MFF revision

European Parliament resolution of 25 April 2024 on the Council position on Draft amending budget No 1/2024 of the European Union for the financial year 2024 Amendments of the 2024 budget required due to the MFF revision (07432/2024 – C9-0048/2024 – 2024/0056(BUD))

(C/2025/3795)

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) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 ([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) 2024/765 of 29 February 2024 amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027 ([3]),

— having regard to Regulation (EU) 2024/792 of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility ([4]),

— having regard to Regulation (EU) 2024/795 of the European Parliament and of the Council of 29 February 2024 establishing the Strategic Technologies for Europe Platform (STEP), and amending Directive 2003/87/EC and Regulations (EU) 2021/1058, (EU) 2021/1056, (EU) 2021/1057, (EU) No 1303/2013, (EU) No 223/2014, (EU) 2021/1060, (EU) 2021/523, (EU) 2021/695, (EU) 2021/697 and (EU) 2021/241 ([5]),

— having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021-2027 ('the MFF Regulation') ([6]),

— having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European 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 resources ([7]),

— having regard to 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 ([8]),

— having regard to the proposal of 8 November 2023 for a regulation of the European Parliament and of the Council on establishing the Reform and Growth Facility for the Western Balkans (COM(2023)0692),

— having regard to its 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 ([9]),

([1]) OJ L 193, 30.7.2018, p. 1.
([2]) OJ L, 2024/207, 22.02.2024, ELI: http://data.europa.eu/eli/budget/2024/207/oj.
([3]) OJ L, 2024/765, 29.02.2024, ELI: http://data.europa.eu/eli/reg/2024/765/oj.
([4]) OJ L, 2024/792, 29.02.2024, ELI: http://data.europa.eu/eli/reg/2024/792/oj.
([5]) OJ L, 2024/795, 29.02.2024, ELI: http://data.europa.eu/eli/reg/2024/795/oj.
([6]) OJ L 433 I, 22.12.2020, p. 11.
([7]) OJ L 433 I, 22.12.2020, p. 28.
([8]) OJ L 424, 15.12.2020, p. 1.
([9]) Texts adopted, P9_TA(2024)0082.

— having regard to Draft amending budget No 1/2024, which the Commission adopted on 29 February 2024 (COM(2024)0080),

— having regard to the position on Draft amending budget No 1/2024, which the Council adopted on 19 March 2024 and forwarded to Parliament on 21 March 2024 (07432/2024 – C9-0048/2024),

— having regard to Rules 94 and 96 of its Rules of Procedure,

— having regard to the report of the Committee on Budgets (A9-0174/2024).

A. whereas, in a joint statement annexed to the agreement on the general budget of the European Union for the financial year 2024, Parliament and the Council invited the Commission to propose an amending budget as soon as the revision of the MFF Regulation was agreed with a view to bringing the 2024 budget into line with a revised MFF Regulation and, for their part, undertook to consider the draft amending budget without undue delay, taking into account the urgency of the matter;

B. whereas Draft amending budget No 1/2024 is therefore focused on including in the 2024 budget the necessary changes stemming from the recently agreed MFF revision; whereas Draft amending budget No 1/2024 increases expenditure by EUR 5 833,7 million in commitment appropriations and EUR 4 143,6 million in payment appropriations;

C. whereas, in addition to changes flowing from the MFF revision, Draft amending budget No 1/2024 also includes changes to the budgetary remarks for support expenditure under the Digital Europe programme to enable it to cover the costs of external staff required for the Artificial Intelligence Office, which is to be established in line with the recently agreed Artificial Intelligence Act;

1. Welcomes Draft amending budget No 1/2024, which includes important reinforcements proposed by Parliament in its budget reading that could not be included in the 2024 budget owing to delays in adoption of the revised MFF Regulation;

2. Stresses that, with the adoption of Draft amending budget No 1/2024, the 2024 Union budget will be more fit for purpose, more flexible and better equipped to meet the challenges the Union faces;

3. Welcomes the proposal to mobilise EUR 4,8 billion from the newly created Ukraine Reserve to enable the payment of grants to Ukraine; recalls that the payment of loans does not require an amending budget and therefore that the Union is already providing support to the Ukrainian government so that it can maintain essential services; stresses that grant- and loan-based financial support through the Ukraine Facility will help to keep the state and essential services functioning, while supporting Ukraine on its path to reconstruction, recovery, reform and membership of the Union;

4. Underlines that the budget nomenclature for the Ukraine Facility, introduced through Draft amending budget No 1/2024, will help to ensure that the budgetary authority can exercise proper scrutiny over spending; welcomes the inclusion in the Facility of interest rate subsidy payments for Macro-Financial Assistance (MFA) provided to Ukraine in 2022, which will reduce pressure in Heading 6 (Neighbourhood and the World), in particular in the Neighbourhood Development and International Cooperation Instrument - Global Europe cushion;

5. Recalls that the interest rate subsidy for MFA+ loans paid to Ukraine is to be covered by Member States; regrets that three national contribution agreements are still not in place; underlines that the inclusion of EUR 5 million in the 2024 budget was provisional subject to an alternative financing solution, in line with the Commission's and Parliament's unilateral statements annexed to the 2024 budget agreement; expects, therefore, the EUR 5 million to be deducted from the relevant line in a forthcoming draft amending budget for 2024;

6. Welcomes the EUR 376 million reinforcement for the European Defence Fund (EDF) in 2024, resulting from the Strategic Technologies for Europe Platform (STEP) Regulation ([10]); notes that, in contrast to the legislative financial statement annexed to the STEP proposal, the Commission now considers that no additional payment appropriations are required in 2024; calls on the Commission to monitor payment needs carefully;

([10]) COM(2023)0335.

7. Notes that, on 5 March 2024, the Commission put forward a proposal to establish a new defence programme - the European Defence Industry Programme - for the period 2025-2027, with a planned transfer of EUR 1,5 billion from the EDF, precisely the amount of the EDF reinforcement agreed under STEP; reiterates its long-standing position that new policy priorities require fresh money; insists that the additional resources assigned to the EDF for the remainder of the MFF period be used for STEP objectives as per the agreement of the co-legislators;

8. Welcomes the additional EUR 500 million for the Western Balkans, placed in reserve subject to the adoption of the proposed regulation establishing the Reform and Growth Facility for the Western Balkans; points out that it does not consider the nomenclature as set out in Draft amending budget No 1/2024 to be fit for purpose and intends, with the Council, to review the nomenclature as part of the 2025 budgetary procedure in order to ensure appropriate political and budgetary scrutiny;

9. Notes that, of the total EUR 3,1 billion in reinforcements for Heading 6 between 2024 and 2027 agreed in the MFF revision, only EUR 500 million is included in Draft amending budget No 1/2024; points out, furthermore, that planned redeployments of funds within that Heading are not included; reiterates its request to the Commission to provide the budgetary authority with detailed information explaining how it intends to manage all changes to programmes and special instruments resulting from the MFF revision;

10. Welcomes the fact that the Union will be better able to respond to crises as a result of the increased financing for natural disasters and other emergencies included in Draft amending budget No 1/2024; notes that Draft amending budget No 1/2024 creates new lines in accordance with the decision to split the Solidarity and Emergency Aid Reserve into two parts - the European Solidarity Reserve for natural disasters and public health emergencies within the Union and in accession countries and the Emergency Aid Reserve for rapid response to emergencies inside and outside the Union; considers that the new architecture will make the funds easier to manage and recalls the importance of swift treatment of applications under the European Union Solidarity Fund and timely mobilisation of the two reserves to ensure rapid disbursement of funds;

11. Recalls that humanitarian aid for Ukraine is not covered by the Ukraine Facility and fully expects needs globally to remain high and likely further increase in 2024 in a context where Humanitarian Aid is under-budgeted; taking into account budgetary implementation in recent years, calls on the Commission to monitor humanitarian aid needs closely and to propose any necessary measures to the budgetary authority in good time; recalls, in that regard, that the Flexibility Instrument has been reinforced by around EUR 500 million for 2024 as part of the MFF revision;

12. Notes that the 2024 allocation for the European Globalisation Adjustment Fund for Displaced Workers (EGF) is reduced to EUR 33,8 million, in accordance with the revised MFF Regulation; calls on the Commission to monitor EGF implementation and for all institutions to take any necessary measures to ensure that all justified requests for EGF support, as a manifestation of Union solidarity, can be met;

13. Takes note of the changes to the budgetary remarks to enable the Digital Europe programme to finance the costs of recruiting contractual agents for the Artificial Intelligence Office established under the recently agreed Artificial Intelligence Act; underlines that such a workaround solution is only necessary owing to insufficient resources under Heading 7 (Administration), to the Commission's self-imposed stable staffing policy and to the Council's refusal to address administrative spending in the MFF revision; insists that covering staffing costs for the new Office in this manner is acceptable only as a temporary fix and does not constitute a precedent, that a long-term structural solution under Heading 7 must be found beyond the current MFF and that spending under Heading 7 must be set at a level that guarantees that the Union has an effective and efficient administration;

14. Recalls that, in its executability letter assessing Parliament's and the Council's respective readings on the 2024 budget, the Commission stated that the budget remarks should, 'as a general rule, [...] reflect the legal base and should be reviewed only if necessary to reflect the changes in applicable legal bases' and 'should not propose any changes and modifications to programme general and specific objectives or actions that are not explicitly mentioned in basic acts'; expects that, given the Commission's evident flexibility in amending the remarks for the Digital Europe programme to accommodate the recruitment of external personnel unrelated to the programme's implementation, it will apply the same degree of flexibility when assessing any changes to the budgetary remarks that Parliament or the Council may propose in the 2025 budgetary procedure;

15. Approves the Council position on Draft amending budget No 1/2024;

16. Instructs its President to declare that Amending budget No 1/2024 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;

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