Financial rules applicable to the general budget of the Union

2013/0313(COD) - 14/02/2014 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Budgets adopted the report by Ingeborg GRÄSSLE (EPP, DE) on the proposal for a regulation of the European Parliament and of the Council amending Regulation (EU, Euratom) No 966 /2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002.

The committee recommended that Parliament's position in first reading following the ordinary legislative procedure should amend the Commission proposal as follows:

Performance reserve and on the SME initiative: Members proposed including in the Financial Regulation specific provisions covering the setting-up of a performance reserve and on the SME initiative in the present MFF-related revision of the Financial Regulation. The amended text stipulated that following the adoption of Regulation (EU) No 1303/2013 of the European Parliament and of the Council, it is necessary to amend Regulation (EU, Euratom) No 966/2012 in order to make decommitted appropriations available again for the purposes of the implementation of the performance reserve and the uncapped guarantee and securitisation financial instruments in favour of small and medium sized enterprises.

Joint statement on the separate discharge for Joint Undertakings under Article 209 of the Financial Regulation: the report endorsed, in line with the request from

CONT Committee Chair to BUDG Committee Chair, a specific joint declaration that was agreed in the context of the negotiations on Commission's Delegated Regulation on the Model Financial Regulation for Public-Private-Partnership Bodies (PPPs).

The European Parliament, the Council and the Commission agree that in order for the Joint Undertakings to benefit from simplified financial rules better adapted to their public-private nature, they should be set up under Article 209 of the Financial Regulation.

The Commission should: (i) ensure that the financial rules of the Joint Undertakings include derogations from the Model Financial Regulation for PPP bodies to reflect the introduction of the separate discharge in their constituent acts; (ii) propose, in 2014, relevant modifications to Articles 209 and 60(7) of the Financial Regulation in the framework of the future revision of the Financial Regulation.