Basic information

2015/2013(BUD) BUD - Budgetary procedure	Procedure completed
Amending budget 1/2015: revision of the MFF See also 2015/0010(APP) **Subject** 8.70.02 Financial regulations 8.70.55 2015 budget	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
BUDG Budgets	GARDIAZABAL RUBIAL Eider (S&D)	22/01/2015
	Shadow rapporteur MUREŞAN Siegfried (PPE) KÖLMEL Bernd (ECR) TORVALDS Nils (ALDE) NÍ RIADA Liadh (GUE/NGL) TARAND Indrek (Verts/ALE) ZANNI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
REGI Regional Development	BOŞTINARU Victor (S&D)	11/02/2015
AGRI Agriculture and Rural Development	The committee decided not to give an opinion.	
LIBE Civil Liberties, Justice and Home Affairs	The committee decided not to give an opinion.	

Council of the European Union

European Commission	Commission DG	Commissioner
	Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
20/01/2015	Commission draft budget published	COM(2015)0016	Summary
16/04/2015	Vote in committee		
21/04/2015	Council position on draft budget published	07660/2015	Summary
22/04/2015	Budgetary report tabled for plenary	A8-0138/2015	Summary
27/04/2015	Committee referral announced in Parliament		
28/04/2015	Decision by Parliament	T8-0098/2015	Summary
28/04/2015	Results of vote in Parliament		
28/04/2015	Draft budget approved by Council		
28/04/2015	End of procedure in Parliament		
17/07/2015	Final act published in Official Journal		

Technical information

Procedure reference	2015/2013(BUD)
Procedure type	BUD - Budgetary procedure
Procedure subtype	Budget
Amendments and repeals	See also 2015/0010(APP)
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/8/02588

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE549.393	25/02/2015	
Amendments tabled in committee		PE552.094	26/03/2015	
Committee opinion	REGI	PE549.331	27/03/2015	
Budgetary report tabled for plenary, 1st reading		A8-0138/2015	22/04/2015	Summary
Budgetary text adopted by Parliament		T8-0098/2015	28/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position on draft budget	07660/2015	21/04/2015	Summary

European Commission

Document type	Reference	Date	Summary
Commission draft budget	COM(2015)0016	20/01/2015	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Budget 2015/1121 OJ L 190 17.07.2015, p. 0001	Summary

Amending budget 1/2015: revision of the MFF

2015/2013(BUD) - 28/04/2015 - Final act

PURPOSE: to adopt amending budget (AB) No 1 to the 2015 budget which is presented together with the revision of the multiannual financial framework (MFF) for the years 2014-2020.

LEGISLATIVE ACT: Definitive adoption (EU, Euratom) 2015/1121 of Amending budget No 1 of the European Union for the financial year 2015.

CONTENT: amending budget (DAB) No 1 to the 2015 budget is presented together with the revision of the multiannual financial framework (MFF) for the years 2014-2020, in accordance with Article 19 of the MFF Regulation.

Article 19 of the MFF Regulation provides for a revision of the multiannual financial framework in the case of late adoption of rules or programmes under shared management to transfer allocations not used in 2014 to subsequent years, in excess of the corresponding expenditure ceilings.

Increase in commitment appropriations: Draft amending budget No 1/2015 **enters into the budget, commitment appropriations that are transferred to 2015** in line with Article 19 of the above-mentioned MFF Regulation.

It increased commitment appropriations for an amount of EUR 16 476.4 million under sub-heading 1b (Economic, social and territorial cohesion), heading 2 (Sustainable growth: Natural resources) and heading 3 (Security and citizenship).

It also increased by EUR 2.5 million in commitment appropriations the Instrument for Pre-Accession Assistance under heading 4 (Global Europe) in order to maintain the same level of contributions from heading 4 and sub-heading 1b to European Territorial Cooperation programmes.

N.B.: the draft budget **does not foresee any changes in payment appropriations**.

Amending budget 1/2015: revision of the MFF

2015/2013(BUD) - 21/04/2015 - Council position on draft budget

On 20 January 2015, the Commission submitted draft amending budget (DAB) No 2/2015 accompanying the Proposal for a Council Regulation amending Council Regulation (EU, Euratom) No 1311/2013 laying down the multiannual financial framework for the years 2014-2020 (MFF Regulation).

The purpose of this DAB is to **budget commitment appropriations (c/a) that are transferred to 2015** in line with Article 19 of the above-mentioned MFF Regulation.

It proposes to increase commitment appropriations for an amount of EUR 16 476.4 million under sub-heading 1b (Economic, social and territorial cohesion), heading 2 (Sustainable growth: Natural resources) and heading 3 (Security and citizenship).

It also proposes an increase of EUR 2.5 million in commitment appropriations for the Instrument for Pre-Accession Assistance under heading 4 (Global Europe) in order to maintain the same level of contributions from heading 4 and sub-heading 1b to European Territorial Cooperation programmes.

This DAB does **not propose any changes in payment appropriations**.

On 21 April 2015, the Council adopted its position on DAB No 2/2015, by **accepting the Commission proposal without any changes**.

Amending budget 1/2015: revision of the MFF

2015/2013(BUD) - 22/04/2015 - Budgetary report tabled for plenary, 1st reading

The Committee on Budgets adopted the report by Eider GARDIAZABAL RUBIAL (S&D, ES) on the Council position on Draft amending budget No 2 /2015 of the European Union for the financial year 2015, Section III Commission.

Members recalled that Draft amending budget No 2/2015 relates to the proposal for a Council regulation amending the MFF Regulation, as provided for in its Article 19.

Article 19 of the MFF Regulation provides for a revision of the multiannual financial framework in the case of late adoption of rules or programmes under shared management to **transfer allocations not used in 2014 to subsequent years**, in excess of the corresponding expenditure ceilings.

Commitment appropriations for programmes under shared management within the meaning of Article 19 of the MFF Regulation lapsed in 2014 for an amount of EUR 21 043 639 478 in current prices which corresponds to the 2014 tranches of programmes that could neither be committed in 2014 nor carried over to 2015. Draft amending budget No 2/2015 provides for the transfer of the largest share of those allocations to the 2015 budget with smaller transfers to be integrated into the Draft Budgets for the years 2016 and 2017.

Increase in commitment appropriations: Draft amending budget No 2/2015 proposes a EUR 16 476,4 million increase in commitment appropriations in 2015 for the various funds under shared management under sub-heading 1b, heading 2 and heading 3. It also proposes an increase of EUR 2.5 million for the Instrument for Pre-accession Assistance (IPA II) under heading 4, to preserve similar treatment between contributions from heading 4 and heading 1b to the European Regional Development Fund (ERDF) European territorial cooperation (ETC) programmes.

Issue of payment appropriations: Members recalled that it is vital for European citizens and for the economies in all Member States that the unused appropriations for the year 2014 can be transferred to subsequent years in order to contribute to the creation of jobs and growth. They welcomed the fact that the unused appropriations for the year 2014 were transferred, to the maximum extent possible, to the financial year 2015 as this will:

- avoid unfair treatment of certain Member States, regions and operational programmes,
- accelerate the implementation and delivery of Cohesion policy,
- help avoid the concentration of payments at the end of the MFF period.

Members are concerned however about the long-term impact this one-year postponement will have on the **overall situation on payments**. They called therefore on the Commission to monitor the implementation closely and to do its utmost to **avoid the snowball effect of unpaid bills** by presenting adequate proposals to adjust the annual levels of payment appropriations should the need arise.

They drew attention to the fact that the decision to transfer most of the unused appropriations from 2014 to 2015 may require a **flexible approach** from the Commission in order to address possible difficulties resulting from an uneven financial profile, which could lead to unused commitments in the period 2014-2020.

Members called on the Commission to propose adequate measures, in case such a situation might arise, based on similar past experience that took into account the late approval of programmes.

In doing so, they called on the European Parliament to approve the Council position on Draft amending budget No 2/2015.

Amending budget 1/2015: revision of the MFF

2015/2013(BUD) - 20/01/2015 - Commission draft budget

PURPOSE: to present Draft amending budget (DAB) No 2 to the 2015 budget is presented together with the Commission's parallel proposal for a revision of the multiannual financial framework (MFF) for the years 2014-2020.

CONTENT: the Draft amending budget (DAB) No 2 to the 2015 budget is presented together with the Commission's parallel proposal for a revision of the multiannual financial framework (MFF) for the years 2014-2020, in accordance with Article 19 of the MFF Regulation.

Despite the late adoption of the MFF and the legal acts of the various Funds, all efforts have been made to adopt the largest number of programmes: 252 programmes (39%) have been adopted in 2014 and 93 (14%) are eligible for adoption on 2014 appropriations to be carried over to 2015.

For the remaining 300 programmes (47%), the corresponding 2014 appropriations have been left unused.

The revision of the MFF and the **adoption of this DAB No 2** are a necessary condition for the **adoption in 2015 of the programmes which have not been adopted** and for which the 2014 allocation has not been used. The corresponding commitments should accordingly be re-programmed to subsequent years. All 28 Member States are concerned by this re-programming exercise. A swift adoption of the

MFF revision and of this DAB No 2 would avoid further delays in the adoption of the programmes and would ensure a smooth implementation of programmes supporting growth and jobs.

Increase of commitment appropriations: in accordance with the MFF revision proposed separately, DAB No 2 proposes a **EUR 16 476.4 million** increase in commitment appropriations in 2015 for the various Funds under shared management under sub-heading 1b, heading 2 and heading 3 (the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund (CF), and the European Maritime and Fisheries Fund (EMFF), the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF).

DAB No 2 also proposes an **increase of EUR 2.5 million** for the Instrument for Pre-accession Assistance (IPA II) under heading 4, to preserve the similar treatment between contributions from heading 4 and heading 1b to the European Regional Development Fund (ERDF) – European territorial cooperation (ETC) programmes.

Transfer of unused amounts: amounts not committed in 2014 nor carried over to 2015 will be transferred to the years 2015, 2016 and 2017. This proposal covers the changes to Budget 2015 and the remaining amounts will be reflected in the respective Draft Budgets of 2016 and 2017.

In accordance with the agreement reached on the 2014 and 2015 budgets, which anticipated some delay in the approval of operational programmes, the Commission does **not propose any change of payment appropriations**.

Amending budget 1/2015: revision of the MFF

2015/2013(BUD) - 28/04/2015 - Budgetary text adopted by Parliament

The European Parliament adopted by 615 votes to 27, with 29 abstentions, a resolution on the Council position on Draft amending budget No 2/2015 of the European Union for the financial year 2015, Section III-Commission.

Parliament recalled that Draft amending budget No 2/2015 relates to the proposal for a Council regulation amending the MFF Regulation, as provided for in its Article 19.

Article 19 of the MFF Regulation provides for a revision of the multiannual financial framework in the case of late adoption of rules or programmes under shared management to **transfer allocations not used in 2014 to subsequent years**, in excess of the corresponding expenditure ceilings.

Commitment appropriations for programmes under shared management within the meaning of Article 19 of the MFF Regulation lapsed in 2014 for an amount of EUR 21 043 639 478 in current prices which corresponds to the 2014 tranches of programmes that could neither be committed in 2014 nor carried over to 2015. Draft amending budget No 2/2015 provides for the transfer of the largest share of those allocations to the 2015 budget with smaller transfers to be integrated into the Draft Budgets for the years 2016 and 2017.

Increase in commitment appropriations: Draft amending budget No 2/2015 proposes a EUR 16 476.4 million increase in commitment appropriations in 2015 for the various funds under shared management under sub-heading 1b, heading 2 and heading 3. It also proposes an increase of EUR 2.5 million for the Instrument for Pre-accession Assistance (IPA II) under heading 4, to preserve similar treatment between contributions from heading 4 and heading 1b to the European Regional Development Fund (ERDF) European territorial cooperation (ETC) programmes.

Issue of payment appropriations: Parliament recalled that it is vital for European citizens and for the economies in all Member States that the unused appropriations for the year 2014 can be transferred to subsequent years in order to contribute to the creation of jobs and growth. It welcomed the fact that the unused appropriations for the year 2014 were transferred, to the maximum extent possible, to the financial year 2015 as this will:

- avoid unfair treatment of certain Member States, regions and operational programmes,
- accelerate the implementation and delivery of Cohesion policy,
- help avoid the concentration of payments at the end of the MFF period.

It is concerned however about the long-term impact this one-year postponement will have on the **overall situation on payments**. It called therefore on the Commission to monitor the implementation closely and to do its utmost to **avoid the snowball effect of unpaid bills** by presenting adequate proposals to adjust the annual levels of payment appropriations should the need arise.

Members drew attention to the fact that the decision to transfer most of the unused appropriations from 2014 to 2015 may require a **flexible approach** from the Commission in order to address possible difficulties resulting from an uneven financial profile, which could lead to unused commitments in the period 2014-2020.

Parliament invited the Commission to propose adequate measures, in case such a situation might arise, based on similar past experience that took into account the late approval of programmes.

In so doing, the European Parliament approved the Council position on Draft amending budget No 2/2015 and underlined the need to agree on this Draft amending budget in due time in order to allow for a swift adoption of all programmes concerned.