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On the budgetary regulations of the European Union

ABSTRACT: The research topic of this study is the regulation of the European Union budget and its possible development strategies. The examination will include, on the one hand, the Common Budget of the European Union and its regulatory issues, and, on the other hand, it will also study the financing of the budget and the fundamental issues of the regulation of aid from the budget. The study provides a detailed analysis of the budgetary regulation process and its expected development trends considering the 2021-2027 multiannual financial framework.

KEYWORDS: European Union budget, EU budget, multi-year financial plan, budgetary regulation, Common Budget of the European Union, multiannual financial framework.

1. Introduction

In my analysis, all the general issues relating to budgetary regulation, the system of budgetary revenue, the medium-term financial perspective, the principles of the creation of the budget, the stages of drafting, adopting, implementing, and controlling the budget, and its structure and content are also highlighted. Based on the available literature, sources of law, and relevant practices of the Court of Justice of the European Communities, as well as reviews of the reports and opinions of the European Court of Auditors, I will supplement its research results. The aim is to make it known what has been achieved in previous years in line with the objectives set, and also what general findings can therefore be drawn, based on the experience of the discussions on the budgetary framework, which are likely to affect the remaining and stable constraints, to assess the development opportunities that will open up in the long term and take advantage of these development opportunities. From the available resources, we get a current picture of the possibility of the European Union focusing on the development of its budget in recent years, decades, and today, and which sectors are increasingly benefiting from the budget.

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2. Budget of the European Union

Actions and projects financed by the European Union budget reflect the priorities set by the EU at a given time. According to the percentage breakdown of EU expenditure, competitiveness, and cohesion were the highest priorities for 2007-2013, with a rate of 44.6%. For the period 2007-2013, EU countries have decided to devote a significant part of their joint efforts and the EU budget to achieving greater economic growth and creating more jobs. Sustainable growth has become one of the top priorities of the EU. The EU economy needs to become more competitive, and less affluent regions need to catch up with others.³⁶⁶

Natural resources came in second place: agriculture, rural development, environment, and fisheries. Owing to Europe's geographical and climatic diversity, EU countries produce a wide range of agricultural products. In this area, the European Union envisages two main aspects. It is important that what is produced also meets the needs of consumers. On the other hand, it is also important to strive for a high level of quality of the agricultural product produced and the safety of production. In addition, the successful management and protection of natural resources should include environmental protection, restructuring and widening the structure of rural economies, and direct measures to promote sustainable fisheries. After all, animal diseases, oil spills, and air pollution do not stop at national borders. Such threats require extensive action in several countries on many fronts.³⁶⁷

This is followed by a 1.3% split between citizenship, freedom and security, and the enforcement of rights. The EU aims to better manage migration flows into the EU, expand cooperation in criminal and judicial matters, and strengthen societies based on the rule of law.³⁶⁸

These are the main categories of expenditure. The EU budget was originally set up to ensure the financing of common policies adopted by Member States. However, changes in the integration process and external environment have made new policies necessary. However, the Common Budget of the European Union was only partially able to follow this

³⁶⁶ Európai Bizottság (2010): Az Európai Unió költségvetése dióhéjban. p. 3.

Available at: <https://docplayer.hu/2158259-Az-europai-unio-koltsegetese-diohejban.html> (Accessed: 2 June 2022).

³⁶⁷ Juhász, 2010, p. 147.

³⁶⁸ Ibid.

development, not least because of the attitudes of those Member States that paid great attention to the balance between their contribution to and access to the EU budget. This attitude (and its spread) has gradually overshadowed the original objective of joint (co-) financing of commonly agreed common policies during debates.³⁶⁹

As a result of this research, it can be concluded that the Budget of the European Union is becoming increasingly complex every year. Trends in the previous year show that the budget is undergoing changes that have a positive impact on the economy. The annual budget of the European Union determines the total revenue and expenditure of the European Union for the current year. The budget shall ensure, inter alia, the financing of programs and the EU's access to the revenue it needs to cover its expenditures. The EU budget finances actions and projects in policy areas where all EU countries have agreed to act at the EU level. By pooling their strengths in these areas, Member States can achieve significant results at a lower cost.³⁷⁰ All revenue and expenditure items of the union shall be foreseen for each financial year and shall be indicated in the budget.³⁷¹ The Treaty on the Functioning of the European Union lays down the principles for the functioning of the budget, the need for its own resources, and the institutional and decision-making process for the preparation, adoption, and implementation of the common budget in detail. At the same time, we cannot speak of a clearly defined federal division of labor between the Member States and the EU level.³⁷²

Expenditure related to agricultural policy and regional policy represents a decisive part of the EU's budget expenditure, expressed as a percentage of, 60-70%. This primarily means allocation, distribution, and development functions. At the same time, it does not cover most areas of redistribution policy, that is, redistribution policy, because the EU budget does not deal with welfare transfers (e.g., unemployment benefits), health insurance, or, for example, public goods such as protection.³⁷³

³⁶⁹ Szemlér, 2019, p. 8.

³⁷⁰ Európai Bizottság (2010): Az Európai Unió költségvetése dióhéjban. p. 3. Available at: <https://docplayer.hu/2158259-Az-europai-unio-koltsegetese-diohejban.html> (Accessed: 2 June 2022).

³⁷¹ Art. 310 of title II financial provisions of the Treaty on the Functioning of the European Union (TFEU).

³⁷² Kengyel, 2019, p. 522.

³⁷³ Ibid.

The TFEU also regulates other issues relating to the EU budget, including the obligation to draw up a budget for the European Union, where the budget includes all community revenue and expenditure, as well as administrative expenditure relating to the common foreign and security policy and cooperation in justice and home affairs. The TFEU also sets out the basic rules for the financing of the budget, the period of budgetary authorization, and the principle of the annual budget. There are also provisions on the order in which the budget is drawn up in Articles 313–314 of Chapter 3. All institutions except the European Central Bank plan their expenditure for the following financial year before July 1. The TFEU provides the basic criteria for the implementation of the budget, the general responsibility of the Commission for the implementation of the budget, and the requirement for sound financial management.³⁷⁴

3. System of budgetary revenue and expenditure of the European Union

The functioning of the European Union (EU) is based on a balanced budget. It has resources to finance the Union's expenditure and finances its budget entirely from its resources. Legally, they are the resources of the union. Since the European Union does not have its own separate customs and tax authorities, they are collected by Member States on behalf of the European Union and transmitted to the EU budget on a set timetable. Revenue and expenditure planned for budget components are transferred.

The EU budget (following the principle of consistency) comprises two main parts: expenditure and revenue. Their size (based on the principle of budgetary balance) must be the same as that of each other.³⁷⁵

All institutions except the Commission shall draw up an estimate of their planned revenue and expenditure and shall send it to the Commission by July 1 each year and, at the same time, to the European Parliament and the Council for information.³⁷⁶

The draft budget shall contain a summary of the general statement of revenue and expenditure of the Union and shall combine the planned

³⁷⁴ Treaty on the Functioning of the European Union (TFEU) Chapter 3, Art. 314.

³⁷⁵ Miskolczi, 2018, p. 26.

³⁷⁶ Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 Art. 36.

amounts referred to in Article 36. The draft may include planned amounts other than those estimated by the institutions.³⁷⁷

The task of the budget usually consists of reallocating the revenues of the state (or a sub-state level or even a supranational organization) to finance its expenditure. Budget revenues can typically be taxes, duties, and various contributions; for different organizations, the revenue structure may vary greatly.³⁷⁸

3.1. Own revenues

The Communities' own resources system should provide adequate resources for the regular development of community policies, considering the need for strict budgetary discipline.³⁷⁹ The revenues of the common budget can therefore be divided into two main categories: the so-called own resources and other revenues. Other revenues are only a small part of the budget, so the European Union relies on its traditional resources. We distinguish between traditional resources, most of which are mainly derived from duties imposed on imports of products from non-EU countries.

This represents approximately 12% of the total EU revenue. A source of value-added tax is a single percentage rate applied to harmonized VAT revenue in all Member States. VAT-based sources account for 11% of the total revenue. A single rate is applied to the Gross National Income (GNI) of each Member State for its own resources based on gross national income (GNI).

This resource is drawn using a single rate based on the gross national income (GNI) of each Member State and is used to finance a part of the EU budget that is not covered by its resources and other sources of revenue. The aim is to ensure a balance between revenue and expenditure.³⁸⁰

Furthermore, we can conclude that because of the gradual loss of traditional resource revenues and the shift in the proportions that have occurred over the past budgetary periods, the revenues of the EU budget are increasingly derived from GNI-proportional contributions. This process undermines the principle of own-resource budgetary management and the

³⁷⁷ Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 Art. 38.

³⁷⁸ Szemplér, 2019, p. 8.

³⁷⁹ Official Journal of the European Union 2007/436/EC, Euratom.

³⁸⁰ Official Journal of the European Union 163, 23. June 2007. 23.

EU's financing autonomy since, in essence, only customs revenues are the real resources of the EU budget.

The VAT-based resource and the GNI-based contribution are already linked to the budgets of the Member States, so the EU budget, together with the latter two items, is practically at least 85% dependent on the willingness of the Member States to pay, that is, we cannot talk about truly autonomous budgetary management.³⁸¹ The proposed new funds would represent about 12% of the revenues of the common budget. So, there would still be a high dependence on GNI-based payments, but at the same time, it would be possible to move towards creating real resources. The Commission calculated that the share of traditional resources on the revenue side of the EU budget would fall from 15.9% in 2018 to 15.1% in 2027. The share of VAT-based payments changed from 12% in 2018 to 14.1%. GNI-based payments will be reduced from 72.1% in 2018 to 56.8% by 2027.³⁸²

3.2. Other revenues

Other revenue may include additional revenue from previous budget years or income from persons associated with the community institutions and employees of the community institutions, such as taxes and pension contributions, which they pay. Revenue from the administrative activities of the community institutions, the sale of assets, interest, repayments of expenditure relating to various community programs, interest on late payments and fines, and income from credit operations.³⁸³ A further stipulation under Article 7 of Article 2007/436/EC, Euratom is that a Surplus in Community revenue more than the total actual expenditure in the Community budget during the financial year shall be transferred to the following financial year.

3.3. Expenditure

The expenditure side of the EU budget has evolved over a long period, with agricultural and cohesion policies currently representing the largest share, with a total share of approximately 80%. After the 1980s, cohesion policy, that is, regional and social policy, represented a significant part of budgetary

³⁸¹ Kengyel, 2019, p. 524.

³⁸² Kengyel, 2019, p. 525.

³⁸³ Halász, 2018, p. 49.

expenditure, covering a wide range of projects in the form of co-financing, such as infrastructure building or vocational training.³⁸⁴

The expenditure side of the budget is divided into 10 chapters: the European Parliament, the Council, the Commission, the Court of Justice, the Court of Auditors, the Economic and Social Committee, the Committee of the Regions, the European Ombudsman, the European Data Protection Supervisor, and the European External Action Service.

The appropriations for the expenditure chapters are all operational appropriations, except the Commission chapter, which is divided into two main parts: the Commission's operational appropriations and the appropriations for financing EU policies - agriculture and structural policy. The expenditure side of the budget is divided first and foremost into chapters of the institutions, which mainly contain appropriations to cover the administrative and operational expenditures of the institutions.

The appropriations to cover the Union's political objectives and operations are not in its separate part but in the Chapter of the Commission. In addition to the appropriations covering the operational functioning of the Commission in this chapter, the appropriations for financing Union policies are divided into the following seven main categories:

- the common agricultural policy (CAP);
- Structural funds and cohesion policy - these two appropriations are still in the leading position to this day;
- other internal policies;
- external operations relating to third States (+ instrument of pre-accession);
- administrative appropriations;
- reserves.

3.4. Factors limiting revenue and expenditure in the budget

In the first instance, the contracts themselves appear to be a limiting factor. There should be no shortage of the European Union budget, which means that revenues must cover all expenditures. The next factor is the expenditure ceiling, which is set jointly by the governments and parliaments of Member States. Known as the 'own resources cap,' the limit for payments from the EU budget is currently 1.24% of the EU's gross national income (GNI). This equates to an average of approximately EUR 293 per EU citizen; the

³⁸⁴ Giday, 2002, p. 505.

multiannual financial framework, jointly established by the European Parliament, Council, and European Commission, which regulates the evolution of the EU budget by cost category over a given period; and the Financial Regulation adopted by the Council and Parliament laying down the rules for drawing up, implementing, managing, and controlling the budget.³⁸⁵

4. Principles of budgetary regulation

Budgetary principles define the general framework for budgetary management. They cover the whole area of budgetary management on a general basis, while simultaneously providing the most basic framework for legislative provisions on the budget.³⁸⁶

The principles also include so-called budgetary management rules, and on the other hand, accounting, or related rules. These budgetary principles help the European Union ensure that the budget drawn up is transparent. These principles have existed since the beginning and have been constantly evolving and supplementing.³⁸⁷ According to the rules in force, the basic principles of budgetary law can be found in the TFEU on the one hand and in the Financial Regulation on the other.

The *principle of consistency* according to which all the community's financial operations, total revenue, and expenditure are summarized in a single document in the budget. According to the provisions in force of the TFEU, all items of revenue and expenditure in the community should be foreseen for each financial year and indicated in the budget.³⁸⁸ No revenue shall be collected in the budget and no expenditure shall be fulfilled if not indicated in the budget. The appropriations in the budget shall also be the ceiling for expenditure and, accordingly, no expenditure obligation shall be assumed or authorized more than approved budget appropriations. The budget may include only appropriations that are linked to a specific purpose, and which are deemed necessary; accordingly, the budget shall not contain

³⁸⁵ Európai Bizottság (2010) Az Európai Unió költségvetése dióhéjban. p. 7.

Available at: <https://docplayer.hu/2158259-Az-europai-unio-koltsegetese-diohejban.html> (Accessed: 2 June 2022).

³⁸⁶ Halász, 2018, p. 42.

³⁸⁷ Erdős, 2005a, p.43-63.

³⁸⁸Treaty on the Functioning of the European Union (TFEU) Art. 310.

an appropriation relating to expenditure deemed unnecessary.³⁸⁹ In recent decades, there have been numerous attempts from several directions, including from the European Parliament, to integrate these out-of-budget items into the budget. The Court of Justice of the European Communities had to take a position in the debate on the budgetary position of the European Development Fund.³⁹⁰

The *principle of the annual budget*. According to the principle of the annual budget, the community budget shall cover a single and complete financial year. In the EU, as in the system of Hungarian and many other European states, the budget year begins on January 1 and lasts until December 31. The appropriations in the budget, if the budget has been adopted, may be used with effect from January 1, as a rule, until the end of the financial year, that is, until December 31.³⁹¹ The appropriations approved for that financial year shall be used in the financial year for which the approval was granted in any event, but if they are not used, they shall be deleted. In some cases, *budget appropriations may be transferred in the following year*. Such exceptions:

- amounts relating to commitment appropriations, for which a significant part of the preparation of the undertaking procedure had been carried out by December 31. Commitments may be made for these amounts by March 31 of the following year.
- commitments the legal basis of which has already been adopted by the legislator in the last quarter of the financial year but which the Commission has not been able to provide an appropriation for this purpose for December 31.
- The payment appropriations necessary to cover existing commitments, where the appropriations included in the relevant budget of the following financial year do not cover the needs. The institution concerned may first use the appropriations for the financial year in question and shall not use the appropriations transferred until the former has been exhausted.
- Non-differentiated appropriations relating to commitments arising from the contract concluded at the end of the financial year automatically but only for the following financial year.³⁹²

³⁸⁹ Halász, 2018, p. 44.

³⁹⁰ Iván, 2006, p. 40.

³⁹¹ Halász, 2018, p. 44.

³⁹² Halász, 2018, p. 49.

Article 315 of the TFEU states that if the budget has not been adopted by the beginning of the financial year, monthly expenditure may be fixed for each chapter or other smaller entity under the Treaty up to one-twelfth of the assets provided for in the previous financial year, while the maximum number of appropriations shall not exceed those contained in the budgetary plan under preparation.

According to the *principle of balance*, expenditure in the Union budget is fully covered by revenues; that is, the budget should not contain either surpluses or deficits, and there is no possibility to cover budgetary expenditure by borrowing. Perhaps the most marked departure from national budgets is due to this rule. On the one hand, the principle of balance means that neither a budget surplus nor a deficit can be planned, and payments must be fully covered by revenues.³⁹³

This principle seems to be easy to adhere to, but it is clear with considerable care that there is no budget deficit or surplus, and that efforts should be made to ensure that revenues cover expenditure should also be sought in the implementation of the budget. Given that, according to the principle of balance, it is not possible to cover the unforeseen or planned budget deficit by borrowing, an amending budget should be drawn up in the event of a deficit (or surplus) being formed, which either transfers the appropriations or involves additional resources.³⁹⁴

According to the *principle of unit of account*, budget appropriations must be given not only in one lump sum but also broken down at different depths. The accounting unit of the budget is the euro. A significant number of Member States still use their national currencies today, so it is also necessary to regulate how and at what exchange rate the conversion between the euro and national currencies can occur. In principle, the implementing rules of the Financial Regulation shall consider the daily Euro exchange rate published in the Official Journal in this case. If the daily exchange rate is not published, the monthly settlement rate should be considered. While the use of the euro in budgetary matters may now seem trivial, it was important to define the unit of account at the principal level in the period before the introduction of the common currency.³⁹⁵

The *principle of universality*, states that all revenue and expenditure must be indicated in full without offsetting each other. Thus, it is identical to

³⁹³ Miskolczi, 2018, p. 18.

³⁹⁴ Iván, 2006, p. 704.

³⁹⁵ Halász, 2018, p. 54.

the principle of gross accounting, which is named in the Hungarian Accounting Act. Revenue and costs (expenses) and receivables and liabilities shall not be recognized against each other, except in cases covered by this Act.³⁹⁶

If we were not based on the principle of gross accounting, but on the principle of net settlement, which would be achieved if revenues and expenditure could be accounted for against each other, the Council and Parliament would only be able to decide on the difference between revenue and expenditure, that is, the whole system would be fundamentally called into question.

The *principle of detail and uniqueness*, the principle of detail or specificity, also known as the principle of individuality, foresees those appropriations in the budget, particularly the appropriations on the expenditure side, are designed, presented, adopted, and reported on implementation in sufficient detail. Proper detail is the guarantee that only the expenditure intended by the institution(s) that adopted the budget will be realized.³⁹⁷ The principle is enshrined in Article 316 TFEU. Appropriations shall be subheadings, including expenditures grouped according to their nature and purpose, and further detailed by the Regulation adopted under Article 322. Expenditure by the European Parliament, European Council, Commission, and Court of Justice of the European Union shall form separate parts of the budget without prejudice to the specific provisions relating to each common expenditure.³⁹⁸

Based on Articles 316 and 322 TFEU (formerly Articles 271 and 279 of the EC Treaty), the Financial Regulation provides for an appropriate breakdown of the budget. In the budget, we meet the following categories of division (moving from the largest to the smallest): – *book (volume) or section*, the Hungarian terminological equivalent of which may be the chapter – *a separate book/section in the budget are the institutions listed below*; *title*, the Hungarian terminological equivalent of which can be title – for example, the operating income, personal or material expenses of a given institution are displayed as titles; other categories within the titles *are subheadings (chapters), articles and articles*.³⁹⁹

³⁹⁶ Act C of 2000 on accounting.

³⁹⁷ Halász, 2018, p. 57.

³⁹⁸ Treaty on the Functioning of the European Union (TFEU) Art. 316.

³⁹⁹ Halász, 2018, p. 58.

According to the *principle of sound financial management and the principle of sound financial management*, budget money should be treated sparingly and an optimum between results and expenditure should be sought. The Court's audit covers this. However, the key to effective management lies not only in proper decision-making but also in effective internal control, to apply Article 31 of the Financial Regulation:

- efficiency, effectiveness, and economy of operations,
- reliability of the reports,
- protection of assets and information,
- the prevention, detection, correction, and monitoring of fraud and irregularities, and
- ensuring that the risks associated with the legality and regularity of the operations concerned are properly managed.⁴⁰⁰

Principle of transparency. The budget shall be established and implemented, and the submission of reports shall be carried out by the principle of transparency. The Financial Regulation also specifies that the budget and amendments to the budget will be published in their final form by the President of the European Parliament and that the consolidated annual accounts and reports on budgetary and financial management prepared by each institution shall also be published in the Official Journal of the European Union.⁴⁰¹ Audits conducted by the European Court of Auditors play a prominent role in budgetary control. Annual reports, statements of assurance, special reports, annual special reports, and opinions prepared by the Court of Auditors shall also be published in the Official Journal, but they can also be found on the Court's website.⁴⁰² It is important to mention that transparency is not the same as publicity. Publicity means that the report and the data are accessible to anyone and are freely transparent. Transparency is a much narrower concept, namely that the facts, data, or even information obtained make it possible to be known in its reality so that if the budget or part of it is examined or the management of a budgetary institution is analyzed, it turns out that this is done by the current

⁴⁰⁰ Halász, 2018, p. 62.

⁴⁰¹ Council Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002, 26.

⁴⁰² Commission Regulation (EU) No 1268/2012 on the rules for the application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on financial rules applicable to the general budget of the Union.

legal requirements. An important tool for this purpose is the application of the accounting principle of comparability. Accordingly, the Act about public finances Section 4 (4) provides that "*In the course of reporting, it is necessary to ensure that all revenue and expenditure are taken into account in full, in a comparable manner between the budgetary years*".⁴⁰³

Based on *the principle of publicity*, the Union budget shall be published in the Official Journal of the Community within two months of its adoption.

Following the principles, the budget must also meet certain criteria considering which externality is reflected, which is the assumption that costs and benefits for some of the activities will also appear in the partner countries, which may require appropriate control and compensation. The next criterion is undividedness, based on which certain activities cannot be distributed among the Member States for economies of scale and functional reasons, and should therefore be implemented at the community level. The next is cohesion as a transfer of income, so it passes from richer to poorer and weaker economies. A minimum level of service should be provided to all citizens of the community. The last criterion is subsidiarity: functions must be delegated to the lowest level if there is no benefit from being exercised at a higher level.⁴⁰⁴ These principles determine the structure and completeness of the budget.

5. Adoption of the annual budget of the European Union

The tasks and powers of the budget are shared between the three main institutions of the Union, the European Parliament, the Council, and the Commission.

The Commission was responsible for planning the budget and creating a preliminary budget plan. The specificity of the adoption of the budget is that since 1975, the powers of adoption have been shared between the two other institutions, the European Parliament and the Council. (Previously, the budget was adopted by the Council after consultation with the Parliament). Unlike national budgets, the UNION budget must be jointly adopted by the two institutions.⁴⁰⁵

⁴⁰³ Act CXCIV of 2011 on public finances.

⁴⁰⁴ Szeverényi, 2012, p. 23.

⁴⁰⁵ Halász, 2018, p. 139.

Considering the above, it can be said that it is a lengthy process. It will be adopted after months of sitting and making proposals with a pragmatic timetable, as follows. This is a long-lasting and unique task. By its specific nature, this means that neither the ordinary budgetary procedure nor the procedure for amending it can be combined with other procedures. Such a mixed legislative procedure is not possible in the European Union. Both the budget and the budget are amended, and the accounts are adopted under a special procedure that does not allow legislation to be adopted by another type of procedure or the budget to be included in the proposal to adopt the budget or the accounts.⁴⁰⁶

In February, the Council and the European Parliament adopted budgetary guidelines, and in March, the Council and the European Parliament met to set out their priorities and agree on the main dates.

The draft budget is drawn up by the Commission, usually by the end of May, which it submits to the Council and European Parliament. In July, the Council formulated its position. In September, the Council adopted its position and forwarded it to the European Parliament. Within 42 days, the European Parliament will either approve the council's position or adopt amendments.

In October, the Commission adopted an amendment to agriculture. If the European Parliament adopts amendments to the council's position, a conciliation committee shall be convened, which will have 21 days to adopt a common text. If the Conciliation Committee succeeds in agreeing on a common text, the Council and Parliament will have 14 days to approve. In this case, an annual budget was adopted.

If no agreement is reached between the Council and the European Parliament, the Commission will have to submit a new draft budget. If the annual budget cannot be adopted by the beginning of the following year, the so-called temporary twelfth system shall apply: 1/12 of the budget of the previous year may be used each month.⁴⁰⁷

The final adoption of the budget is also an essential step for the financial relations between the Communities and the Member States. The final adoption of the budget imposes an important obligation on the Member States, given that, if the President of the European Parliament has declared

⁴⁰⁶ Halász, 2018, p. 150.

⁴⁰⁷ Az uniós költségvetés elfogadásának menete (pragmatikus menetrend), Available at: <https://www.consilium.europa.eu/hu/infographics/eu-budget-timeline/> (Accessed: 5 June 2022).

the budget to be definitively adopted, each Member State shall, from January 1 of the following financial year, make available to the Communities the amounts referred to as their resources specified in the Decision on the System of The Communities' resources.⁴⁰⁸

6. Implementation of the annual budget of the European Union

By the EC Treaty and the provisions of the TFEU, it is for the Council and Parliament to adopt the general budget of the European Union, while it is for the Commission to implement it. However, it cannot be clearly stated that all implementing powers are exercised exclusively by the commission. Member States shall cooperate with the Commission to ensure that budget appropriations are used by the principles of sound financial management.

The Commission shall implement the budget in cooperation with the Member States and by the provisions of the Regulation adopted under Article 322, at its own risk and within the limits of appropriations, by the principles of sound financial management.⁴⁰⁹

There are four methods for implementing the previous budget. The first Financial Regulation was adopted on December 21, 1977. The last revised Financial Regulation was adopted in 2012 following the legislative procedure initiated by the Commission in 2010, preceded by public consultation in 2009. The regulation was amended in May 2014 and again in October 2015.⁴¹⁰

- in a centralized manner, in which the Commission performs the implementing tasks directly or indirectly through its departments or indirectly, with the assistance of executive agencies, specialized bodies (e.g., European Investment Bank), national or international public sector bodies, or bodies performing public functions under private law;
- in a manner shared with Member States when the Commission delegates certain implementing tasks to Member States;
- in a decentralized manner, in which the implementation tasks are incumbent on third states, including those; furthermore;

⁴⁰⁸ Halász, 2018, p. 208.

⁴⁰⁹ Treaty on the Functioning of the European Union (TFEU) Art. 317.

⁴¹⁰ Implementation of the budget, Available at: <https://www.europarl.europa.eu/factsheets/en/sheet/30/implementation-of-the-budget> (10 June 2022).

- joint management with international organizations.⁴¹¹

Under the new Regulation, there are three modalities, such as *direct implementation*, in which the Commission performs tasks relating to the implementation of the budget by its departments or its executive agencies.

Direct implementation means that the Commission implements the budget completely independently, without the formal involvement of a Member State or Member State (or, more precisely, certain appropriations thereof). In doing so, the Commission itself (as an institution and not as a college of commissioners) acts or is carried out by implementing agencies, if the bodies entrusted with enforcement have transparent, non-discriminatory, and conflict-of-interest procurement and aid award procedures, an effective internal control system, a system of accounting enabling the correct use of resources, external control, and access to information are ensured. Public access and annual publication of the list of beneficiaries.⁴¹²

The second *modus operandi* refers to *shared implementation* with Member States when the Commission retains its responsibilities but shares the tasks with Member States (typically in the case of the European Agricultural Guarantee Fund, which accounts for the largest share of the budget, and the European Structural and Investment Funds). Titles I and II of Part II of the Financial Regulation⁴¹³ lay down, on the one hand, the application to the EAGF, the EAFRD, the Structural Funds, the Cohesion Fund, and the EFF to the provisions on implementation, as set out in Part I of the Financial Regulation and discussed above, as regards centralized implementation, but at the same time, in addition to taking into account the implementation of those budgetary instruments, not only the provisions on budgetary management laid down in Part I of the Financial Regulation and discussed above, but at the same time, in addition, the implementation of those budgetary instruments should also take into account not only the

⁴¹¹Council Regulation (EC, EURATOM) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities, OJ L 248, 16.9.2002, Art. 53

⁴¹²Halász, 2018, p. 174.

⁴¹³ Council Regulation (EC, EURATOM) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities, OJ L 248, 16.9.2002, Art. 168-180.

budgetary Regulation (and implementing regulation), but also the provisions of separate regulations on the Funds.⁴¹⁴

The third method is *indirect enforcement*, where the Commission entrusts third parties or even individual entities to carry out the implementation tasks, be it third countries, international organizations, the European Investment Bank, or public legal entities. In practice, around 76% of the budget is spent under 'shared management,' with the allocation of funds and the management of expenditure carried out by the Member States, 22% carried out by the Commission or its executive agencies under 'direct management,' and the remaining 2% under 'indirect management.'⁴¹⁵

Article 317 of the TFEU states that the Commission implements the budget in cooperation with Member States and adds that the provisions adopted under Article 322 of the TFEU lay down the control and accounting obligations and responsibilities of Member States in the implementation of the budget and the responsibilities associated with them.

7. Control of the annual budget of the European Union

In addition to national monitoring, EU-wide monitoring was also conducted. We distinguish internal controls at the EU level. The inspection shall be carried out in each institution by authorizing officers and accounting officers, and then by the internal auditor of each institution.⁴¹⁶

The Court of Auditors is responsible for external audits.⁴¹⁷ External audits are carried out by the national audit offices and the European Court of Auditors. Each year, by Article 287 TFEU, the latter shall submit the following detailed reports to the budgetary authority:

- A statement of assurance (DAS) certifying the reliability of the accounts and the legality and regularity of the underlying transactions;
- annual accounts for the implementation of the general budget, including the budgets of all institutions and related bodies; and
- annual special reports on the agencies and bodies of the European Union;

⁴¹⁴ Halász, 2018, p. 179.

⁴¹⁵ Based on the statistical data of the Commission's Directorate-General for Budget.

⁴¹⁶ Budgetary control, Available at: <https://www.europarl.europa.eu/factsheets/en/sheet/31/budgetary-control> (10 June 2022.)

⁴¹⁷ See detailed: Erdős, 2005b.

- separate reports on specific issues (performance tests);
- inspection reports and opinions.
- Review of policies and governance topics, analysis of areas not yet audited, or establishing a factual basis for certain topics (until September 2019, the reviews included several subcategories: health checks, information documents, and quick case studies).⁴¹⁸

In fact, by preparing comprehensive, extensive, and real audit reports and opinions on certain issues, the European Court of Auditors is also contributing to improving the economy and management of the European Union, thereby protecting the interests of EU citizens.

The Court of Auditors shall draw up an annual report on the budget each year after receiving accounts from the European Commission. It can examine the EU's assets, revenues, and obligations and has the power to monitor EU spending at the national level. Since 1993, the Court of Auditors has also had the power to issue a 'statement of assurance' certifying the reliability of the EU accounts.⁴¹⁹ Since 2003, this Declaration may be supplemented by specific evaluations covering all the main areas of community activity.⁴²⁰ Since 1999, the Court of Auditors has been responsible not only for verifying the effectiveness of the accounts but also for reporting if it detects irregularities.⁴²¹ Since 1993, the Court of Auditors has been preparing specific reports on the quality of expenditure policies in addition to checking financial compliance.⁴²²

Politically sound control is the responsibility of the European Parliament. Within the European Parliament, it is for the *Committee on Budgetary Control* to prepare the Parliament's position, in particular:

- Control over the implementation of the budgets of the European Union and the European Development Fund;
- the closure and control of the accounts and balance sheets of the Union, its institutions, and all organizations financed by the Union;
- control of the financial activities of the European Investment Bank;
- monitoring the cost-effectiveness of the various forms of European funding in the implementation of Union policies;

⁴¹⁸ Ibid.

⁴¹⁹ Art. 45c TEU and Art. 188c TFEU.

⁴²⁰ Art. 45c, 160c and 248 TEU.

⁴²¹ Art. 45c, 23 160c and 188c TFEU.

⁴²² Benedetto, 2019, p. 20.

- examining fraud and irregularities in the implementation of the Union budget, adopting measures to prevent and act against such cases, and protecting the Union's financial interests in general.⁴²³

The European Court of Auditors cannot carry out detailed audits in all areas each year, so it selects audit tasks to make the most efficient use of its resources. It considers several factors when selecting each task, such as performance risks, regularity of expenditure, the level of amounts spent since the last court audit, and the expected developments in the regulatory and operational framework and considering the political or public interest.⁴²⁴

8. Long-term budget for 2021-2027

The main question is what fundamentally affects the directions and limitations of possibilities for future change. The following is a look at possible modalities considering the feasibility of the Commission's package of proposals for the multiannual financial framework for 2021-2027, on the one hand, and the ideas outlined therein.

These multiyear plans include the main spending categories for the coming period and their ceilings. On the one hand, this determines the net financial positions of each Member State, since the annual budget of the union must be adapted to the figures of the financial framework. On the other hand, the framework entails the reform of the most important policies, highlighting areas that may be important for integration in the coming period so that more resources can be provided for them. Other policies may lose relevance if they are measured by the size of the resources provided and their changes. The budgetary decision determines only the room for maneuver; the actual implementation of each policy is regulated by separate regulations, so the financial decision will bring procedural changes.⁴²⁵

The guiding principles include subsidiarity, proportionality, conditionality, and solidarity as well as the legitimate need for EU policies to provide real added value. By the latter, it is understood that the common budgetary resources, up to the last euro cent, should be used as efficiently as possible. The quality of spending needs to be improved, which also requires a certain degree of flexibility and simplification on the part of public

⁴²³ Ibid.

⁴²⁴ Giday, 2002, p. 506.

⁴²⁵ Koponicsné, 2020. p. 369-379.

authorities and the concentration of resources in areas that contribute most to increasing economic growth and employment and improving competitiveness.⁴²⁶

8.1. The Multiannual Financial Framework

Article 312 of the Treaty on the Functioning of the European Union provides a multiannual financial framework. The legislation does not provide for the actual length of the framework; it merely stipulates that it must be at least five years old. This has been the case in previous years; following the practice of previous periods (2000-2006, 2007-2013, 2014-2020) they worked with seven-year periods in the European Union. The current plans are also for 2021-2027. This *financial framework appears in the form of a regulation*. The multiannual financial framework shall be laid down in a regulation adopted by the Council under a special legislative procedure. The Council shall act unanimously after the agreement of the European Parliament adopted by a majority of its members.

The ceilings contained in the multiannual financial framework are not expenditure objectives; the EU's annual budget is usually lower than the upper spending limits set out in the Multiannual Financial Framework Regulation, with the only exception being the cohesion policy, for which the ceiling of the multiannual financial framework is an expenditure objective.⁴²⁷

The European Council may, by a decision adopted unanimously, authorize the Council to decide by a qualified majority vote on the adoption of the regulation referred to in the first subparagraph. The European Parliament, the Council, and the Commission shall, throughout the procedure for adopting the new financial framework, take all necessary measures to facilitate adoption.⁴²⁸

It follows from the lengthy negotiations that the multiannual financial framework finally adopted is not optimal; it can only become a good deal or compromise for all countries. Each Member State intends to make this decision on its national interests, where the share rate will be important in the future.

The budget structure focuses predominantly on redistributive policies, which are based in many respects on questionable considerations. The

⁴²⁶ Somai, 2014, p. 2.

⁴²⁷ Nyikos, 2017, p. 94.

⁴²⁸ Treaty on the Functioning of the European Union (TFEU) Art. 312.

situation in the WORLD and the EU and its member states has changed significantly in recent decades. For example, global competitiveness and environmental issues have become more important today than just a few years ago. However, these changes are not fully or adequately reflected in the priority changes that have occurred thus far in the EU budget.⁴²⁹

The Commission points to the serious problems associated with the underfunding of the multiannual financial framework for the period 2014-2020, and it follows that, if possible, it is necessary to avoid a repeat of previous mistakes in some form, which can be remedied by setting a budget over the next seven years from which all can be met, stable, and credible. The multiannual financial framework for 2021-2027 should fundamentally ensure that the UNION stimulates sustainable economic growth, research, and innovation; promotes the empowerment of young people; effectively tackles migration challenges; combats unemployment, long-term poverty, and social exclusion; further strengthens economic, social, and territorial cohesion, sustainability, biodiversity loss, and the resources needed to tackle climate change; strengthens EU security and defense; protects its external borders; and supports neighboring countries.⁴³⁰

The financial framework must eliminate the problems of previous years; there is a framework from which cooperation is established in areas such as crisis management and health; that the single market is strengthened; that the EU has access to a long-term budget for green and digital transitions; and that a fairer and more resilient economy is created. This financial framework is EUR 1,824.3 billion, of which the European Union's 7-year budget, that is, the multiannual financial framework, is EUR 1,074.3 billion. It is also important to mention that the MFF is unsuitable for responding to crises, new international commitments, and new political challenges that were not taken into account at the time of its adoption and/or which were not foreseeable; however, given the effort to provide the necessary funding, the multiannual financial framework has already reached its limits, resulting in the use of flexibility provisions and special instruments to an unprecedented extent following the depletion of the available reserves, whereas the budget for high-priority EU programs for

⁴²⁹ Dezséri, 2008, p. 40.

⁴³⁰ Interim report on the Multiannual Financial Framework 2021-2027 – Parliament's position with a view to an agreement, Available at: https://www.europarl.europa.eu/doceo/document/A-8-2018-0358_EN.html (Accessed: 11 June 2022).

research and infrastructure has already been reduced after only two years of their adoption.⁴³¹

The long-term budget has been present in the life of the European Union since 1988 and has always covered periods of 5-7 years. The first long-term budget, the so-called first Delors. The package covered the period 1988-1992 and focused on the creation of a single market and the consolidation of the Multiannual Framework Program for R&D.

The second long-term budget, the second Delors Package (1993-1999), highlighted the social cohesion policy and the introduction of the euro as priority areas.

The long-term budget, known as the 'Agenda,' covered the period 2000-2006 and focused on the enlargement of the Union. The long-term budget for 2007-2013 focused on sustainable growth and competitiveness to create jobs.

The change in the weight of the new structure and the expenditure items in the 2007-2013 financial perspective reflected this intention – the proportion of amounts directly aimed at improving competitiveness increased significantly – but the effects were relatively limited due to the still limited size of the EU budget. The effects are also difficult to assess, as the 2008 global financial and economic crisis overridden virtually all previous scenarios. On the positive side, however, it was to be appreciated that the enlarged EU's common budget remained operational, even if it was "richer" with several 'special treatments'.⁴³²

The long-term budget for the period 2014-2020 focused on people's access to work and economic growth, in line with "Europe," a strategy for smart, sustainable, and inclusive growth.

The structure of the multiannual financial framework for the period 2014-2020 is as follows:

- Chapter 1: Intelligent and Inclusive Growth:
 - Subsection 1a: Competitiveness for growth and employment, including the European Network Financing Facility;
 - Subsection 1b: Economic, social, and territorial cohesion;
- Chapter 2: Sustainable growth: natural resources, subject to a ceiling on market-related agricultural expenditure and direct payments;
- Chapter 3: Security and Citizenship;

⁴³¹ Ibid.

⁴³² Szemlér, 2019, p. 12.

- Chapter 4: The EU as a global player;
- Chapter 5: Administration, subject to a ceiling on administrative expenditure;
- Chapter 6: Compensation. For the first time in the history of the EU, a smaller envelope was set for the next seven-year period than for the previous cycle. Under the agreement, the total amount of the multiannual framework is EUR 960 billion at the level of commitments (funds to be committed) and EUR 996.8 billion (at 2011 prices), including items outside the multiannual framework.⁴³³

The long-term framework for the period 2021-2027 gives the EU-27 a new, modern, pragmatic budget. When drawn up, the guiding principle was to create a clear, simple, and flexible budget that focused on the most important priorities and policies with the highest possible European added value. In other words, the new budget invests in building a Europe that provides protection, security, and opportunities to its citizens, as President Jean-Claude Juncker urged in his 2016 State of the Union address. The proposal also takes into account the withdrawal of the United Kingdom, an important contributor to the EU budget, in a fair and balanced way by moderately reducing funding for the common agricultural policy and cohesion policy programs.⁴³⁴

On the one hand, the common budget should act as a catalyst for growth and job creation, including by exploiting economies of scale and cross-border and spillover effects; on the other hand, it should reflect the consolidation efforts of Member States to reduce the general government deficit and put public debt on a sustainable path.⁴³⁵

8.2. Direction of change proposed in the 2021-2027 Multiannual Financial Framework

As a result of studying the financial framework, it can be said that in the period 2021-2027, the EU will spend even more on certain areas where Member States cannot or do not manage at all on their own, or where joint action is more effective, be it in the areas of research, migration, border

⁴³³ Halmi, 2020, p. 108.

⁴³⁴ A modern budget for a Union that protects, empowers and defends: Questions and Answers, Available at: https://ec.europa.eu/commission/presscorner/detail/en/MEMO_18_3621 (Accessed: 11 June 2022).

⁴³⁵ Somai, 2014, p. 2.

control, or defense. In addition, the EU will continue to finance traditional but modernized policies, such as the common agricultural policy and cohesion policy.⁴³⁶ On May 2, 2018, the Commission published its package of proposals for the period 2021-2027 with a just transition support mechanism. The European Commission has presented a new draft framework that could be a precondition for the long-planned reform of major policies. In addition, it contained several novelties such as the imposition of the rule of law.⁴³⁷

The adoption of a multiannual financial framework always requires lengthy preparation and is preceded by more consultations and negotiations. This is because Member States need to make a unanimous decision on which objectives are of paramount importance over the next seven years and what they should devote the most resources to, which area they need to treat outstandingly.

Based on the Commission's proposal, the aim is to create a modern, simple, and flexible budget. It provides a relatively high degree of flexibility between and within programs, strengthens crisis management instruments in their current state of play, and creates a so-called new EU reserve for the management of unforeseen events and emergencies. The Commission is also calling for the introduction of a new European investment stabilization function and a new reform support program, which will provide support to all Member States with a total budget of €25 billion to implement priority reforms, especially in the context of the European Semester. A new convergence support instrument will also provide targeted support to Member States outside the euro area that are about to join the single currency (€2.16 billion).⁴³⁸

Another innovation of the financial perspective is that the link between EU funding and the rule of law is strengthened in the proposed budget. According to the press release, respect for the rule of law is essential to spend European taxpayers' money responsibly. The Commission is therefore proposing a new mechanism to protect the EU budget from financial risks linked to shortcomings in the rule of law in Member States.

⁴³⁶ Multiannual EU budget for 2021-2027: Commission proposes modern budget for Union providing protection, security and opportunities, Available at: https://ec.europa.eu/hungary/news/20180502_multiannual_financial_framework_hu (Accessed: 11 June 2022).

⁴³⁷ Koponicsné, 2020, p. 1-2.

⁴³⁸ *Ibid.*

The newly proposed instruments for all Member States will allow the UNION to suspend, reduce, or restrict access to EU funding in a manner commensurate with the nature, severity, and scope of the shortcomings affecting the rule of law. The Commission will propose this decision, and its adoption will be decided by the Council by a reverse qualified majority vote.

In this light, compared to previous years, there has been no significant change in the size of the budget or the structure of the budget since each Member State has the right to veto the vote on the financial framework. However, as in previous practice, the Commission changed the structure of the budget for 2021-2027, thus dismantling chapters and reallocating programs between the different chapters.

A clear roadmap for new resources has been put in place: a mechanism to counteract the carbon intensity of imported goods, own resources based on the ETS, and a digital levy should be proposed by June 2021, as well as additional new own resources by June 2024. A separate mechanism was also agreed upon to protect the EU budget from violations of the rule of law.⁴³⁹

However, the proposed multiannual financial framework for 2021-2027 can be said to highlight several key areas that are truly of strategic importance for the whole integration process. In the economic field, the main task of the European Union is to strengthen competitiveness and convergence. In addition to the proper functioning of the internal market, cohesion policy support is the engine. This is taken into account in the expenditure items of the proposed budget: the budget can contribute to creating a more integrated and competitive Europe by increasing expenditure in the areas of research and development, innovation, the digital economy, education, and infrastructure.⁴⁴⁰

9. Closing thoughts

In my study, I analyzed in detail the process and changes in the budget of the European Union, as those interested in the subject must get a comprehensive picture to get to know the EU budget in sufficient detail.

⁴³⁹ Ibid.

⁴⁴⁰ Kengyel, 2019, p. 546.

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