DECISION (EU) 2020/546 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 17 April 2020

on the mobilisation of the Flexibility Instrument to finance immediate budgetary measures in the context of the COVID-19 outbreak

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management ([1]), and in particular point 12 thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) The Flexibility Instrument is intended to allow the financing of clearly identified expenditure which could not be financed within the limits of the ceilings available for one or more other headings.

(2) The ceiling on the annual amount available for the Flexibility Instrument is EUR 600 000 000 (2011 prices), as laid down in Article 11 of Council Regulation (EU, Euratom) No 1311/2013 ([2]), increased, where applicable, by lapsed amounts made available in accordance with the second subparagraph of paragraph 1 of that Article.

(3) In order to address the challenges in the context of the COVID-19 outbreak, it is necessary to mobilise amounts to finance appropriate measures as a matter of urgency.

(4) Having examined all possibilities for re-allocating appropriations under the expenditure ceiling for heading 3 (*Security and Citizenship*), it is necessary to mobilise the Flexibility Instrument to supplement the financing in the general budget of the Union for the financial year 2020 beyond the ceiling of heading 3 by the amount of EUR 243 039 699 to finance immediate measures in the context of the COVID-19 outbreak. This amount complements financing from the Flexibility Instrument mobilised in the context of Amending budget No 1 to the general budget of the Union for 2020.

(5) On the basis of the expected payment profile, the payment appropriations corresponding to the mobilisation of the Flexibility Instrument should be distributed over several financial years.

(6) This Decision is linked to financing included in Amending budget No 2 to the general budget of the Union for 2020. In order to ensure coherence with that Amending budget, this Decision should apply from the date of its adoption,

HAVE ADOPTED THIS DECISION:

Article 1

1. For the general budget of the Union for the financial year 2020, the Flexibility Instrument shall be mobilised to provide the amount of EUR 243 039 699 in commitment appropriations in heading 3 (*Security and Citizenship*).

This amount shall be used to finance immediate measures to address the current health crisis in the European Union resulting from the COVID-19 outbreak.

([1]) OJ C 373, 20.12.2013, p. 1.

([2]) Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 (OJ L 347, 20.12.2013, p. 884).

2. On the basis of the expected payment profile, the payment appropriations corresponding to the mobilisation of the Flexibility Instrument shall be estimated as follows:

(a) EUR 123 950 247 in 2020;

(b) EUR 71 453 672 in 2021;

(c) EUR 23 817 890 in 2022;

(d) EUR 23 817 890 in 2023.

Article 2

This Decision shall enter into force on the day of its publication in the *Official Journal of the European Union*.

It shall apply from 17 April 2020.

Done at Brussels, 17 April 2020.

For the European Parliament	*For the Council*
The President	*The President*
D. M. SASSOLI	G. GRLIĆ RADMAN