

Joint declaration of the European Parliament, the Council and the Commission on reassessing the external assigned revenue and borrowing and lending provisions in the Financial Regulation

(2020/C 444 I/06)

Against the background of the NGEU, the European Parliament, the Council and the Commission agree that in the framework of the next revision of the Financial Regulation, the following issues will be assessed and as appropriate revised:

- the provisions on the external assigned revenue, in particular as referred to in Article 21(5) of the Financial Regulation;
- the provisions on reporting on borrowing and lending operations.

The three institutions acknowledge that the existing rules on audits and discharge procedure apply to assigned revenue.
