

Amending budget 2/2021: surplus of the financial year 2020

2021/0102(BUD) - 15/04/2021 - Commission draft budget

PURPOSE: presentation by the European Commission of Draft Amending Budget (DAB) No 3/2021 to the 2021 General Budget.

CONTENT: Draft amending budget (DAB) No 3/2021 aims to enter in the 2021 budget the surplus resulting from the implementation of the 2020 budget year. The execution of the financial year 2020 shows a surplus of EUR 1 768 617 610, which is therefore entered as revenue in the 2021 budget.

Budgeting the surplus will reduce the total contribution of the Member States to the financing of the 2021 budget accordingly.

The combined net variations in Title 1 (Own Resources) and Title 3 (Surpluses, balances and adjustments) totals EUR 1 375 million. The additional amount budgeted for exchange rate differences (under title 3) more or less covers the shortfall in VAT and GNI own resources under title 1. Therefore, the surplus is predominantly driven by a higher than expected collection of customs duties.

The variations in Title 7 (Default interest and fines) amounts to EUR 268 million, which comprises competition fines and default interest, other penalty payments and interest linked to fines and penalty payments.

The Commission implemented 99.9 % of the authorised payment appropriations. The amount not implemented was EUR 101 million, of which EUR 62 million under Heading 5 - Administration that is attributable to the exceptional circumstances prevailing in relation to the COVID-19 pandemic, which had a direct impact on the number of missions, meetings, traineeships and recruitments.

The under-implementation of the other institutions of EUR 120 million is slightly higher than in 2019 (EUR 82 million).