Amending budget 2/2023: surplus of the financial year 2022

2023/0103(BUD) - 12/04/2023 - Commission draft budget

PURPOSE: presentation by the European Commission of Draft Amending Budget (DAB) No 2/2023 to the 2022 General Budget.

CONTENT: Draft Amending Budget (DAB) No 2/2023 is intended to enter in the 2023 budget the surplus resulting from the implementation of the budget year 2022.

The implementation of the budget year 2022 shows a surplus of EUR 2.5 billion, which is therefore entered as revenue in the 2023 budget.

Budgeting the surplus will reduce the total contribution of the Member States to the financing of the 2023 budget accordingly.

The combined net variations in Title 1 (Own Resources) and Title 2 (Surpluses, balances and adjustments) total EUR 2 077 million. This positive difference is predominantly driven by a higher than expected amount of customs duties made available to the EU budget in the last months of the year.

The variations in Title 3 (Administrative revenue) amount to EUR 170 million. This is mostly attributable to the higher than originally forecasted salary update rate that has mechanically increased the level of tax and levies and pensions contributions.

The variations in Title 4 (Financial revenue, default interest and fines) amount to EUR 141 million, which comprises competition fines and default interest, other penalty payments and interest linked to fines and penalty payments.

The Commission implemented 99.85 % of the authorised payment appropriations. The amount not implemented by all institutions combined was EUR 287 million.

The under-implementation of the Commission concerned an amount of EUR 247 million of voted appropriations and EUR 75 million of appropriations carried over from 2021.

Lastly, the under-implementation and the cancellation of appropriations of the other institutions is low in comparison with the levels of previous years.