

Amending budget 3/2024: surplus of the financial year 2023

2024/0089(BUD) - 09/04/2024 - Commission draft budget

PURPOSE: presentation of draft amending budget No 2/2024 to enter in the 2024 budget the surplus resting from the implementation of the budget year 2023.

CONTENT: draft amending budget (DAB) No 2/2024 is intended to enter in the 2024 budget the surplus resulting from the implementation of the budget year 2023.

The implementation of the budget year 2023 shows a surplus of EUR 0.6 billion, which is therefore entered as revenue in the 2024 budget.

Budgeting the surplus will reduce the total contribution of the Member States to the financing of the 2024 budget accordingly.

The contributions by Member States will also be influenced by the revised own resources forecast which will be available after the meeting of the Advisory Committee on Own Resources later in 2024 and will be included in a subsequent Draft Amending Budget.

The combined net variations in Title 1 (Own Resources) and Title 2 (Surpluses, balances and adjustments) total minus EUR 1 472.8 million. This negative difference is predominantly driven by a lower than expected amount of customs duties made available to the EU budget in the second half of the year.

The variations in Title 3 (Administrative revenue) amount to EUR 106.8 million. This is mostly attributable to the higher than originally forecast pension contribution rate, as well as the application of an intermediate salary update as of January 2023. Both elements have 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 1 765.6 million, which comprises revenue from competition fines and default interest, other penalty payments and interest linked to fines and penalty payments.

The amount of voted budget appropriations not implemented by all institutions combined was EUR 198.2 million.

The Commission implemented 99.9 % of the authorised payment appropriations.

The under-implementation of the Commission concerned an amount of EUR 159 million of voted appropriations and EUR 70 million of appropriations carried over from 2022.

Similarly, the under-implementation and the cancellation of appropriations of the other institutions remained low in 2023.