Basic information

2021/0102(BUD) BUD - Budgetary procedure	Procedure completed
Amending budget 2/2021: surplus of the financial year 2020 **Subject** 8.70.50 2020 budget 8.70.51 2021 budget	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	BUDG Budgets	LARROUTUROU Pierre (S&D)	06/05/2021
		Shadow rapporteur RESSLER Karlo (EPP) TORVALDS Nils (Renew) CORMAND David (Greens/EFA) RZOŃCA Bogdan (ECR) LAPORTE Hélène (ID) PAPADIMOULIS Dimitrios (The Left)	
Council of the European Union			
European Commission	**Commission DG**	**Commissioner**	
	Budget	HAHN Johannes	

Key events

Date	Event	Reference	Summary
15/04/2021	Commission draft budget published	COM(2021)0270	Summary
21/06/2021	Council position on draft budget published	09904/2021	
21/06/2021	Draft budget approved by Council		
22/06/2021	Vote in committee		
23/06/2021	Committee referral announced in Parliament		

28/06/2021	Budgetary report tabled for plenary	A9-0218/2021	
06/07/2021	Decision by Parliament	T9-0321/2021	Summary
13/09/2021	Final act published in Official Journal		

Technical information

Procedure reference	2021/0102(BUD)
Procedure type	BUD - Budgetary procedure
Procedure subtype	Budget
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/9/05804

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE692.808	12/05/2021	
Budgetary report tabled for plenary, 1st reading		A9-0218/2021	28/06/2021	
Budgetary text adopted by Parliament		T9-0321/2021	06/07/2021	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position on draft budget	09904/2021	21/06/2021	

European Commission

Document type	Reference	Date	Summary
Commission draft budget	COM(2021)0270	15/04/2021	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2021/1347
OJ L 322 13.09.2021, p. 0001

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).

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

2021/0102(BUD) - 06/07/2021 - Budgetary text adopted by Parliament

The European Parliament adopted by 641 votes to 36, with 8 abstentions, a resolution **approving** the Council position on Draft amending budget No 3 /2021 of the European Union for the financial year 2021 - entering the surplus of the financial year 2020.

Parliament took note of the draft amending budget No 3/2021 presented by the Commission, which aims to **enter in the 2021 budget the surplus from the financial year 2020, corresponding to EUR 1 768 617 610**. This surplus is mainly composed of a positive outturn of EUR 1 647.3 million and an under-spending of expenditure of EUR 121.3 million.

On the revenue side, the surplus is predominantly driven by a higher than expected collection of customs duties.

On the expenditure side, under-implementation in payments by the Commission reaches EUR 100.98 million for 2020 (of which EUR 61.7 million under Heading 5 - Administration, attributable to COVID-19 pandemic's impact on missions, meetings, traineeships and recruitments), and EUR 120.38 million the under-implementation by the other institutions.

Parliament reiterated its position that all available means and unused funds in the EU budget, including the surplus, should be used to provide rapid financial assistance to those most affected by the COVID-19 pandemic.

Member States were invited to devote the expected reductions in their GNI-based contributions stemming from the 2020 surplus entirely to the budgeting of actions related to tackling the impact of the COVID-19 pandemic and to the recovery and resilience of the Union, to ensure an optimal allocation of the funds.