

Basic information	
<b>2024/0089(BUD)</b> BUD - Budgetary procedure Amending budget 3/2024: surplus of the financial year 2023 <b>Subject</b> 8.70.53 2023 budget 8.70.54 2024 budget	Procedure completed

Key players				
European Parliament	<b>Committee responsible</b>		<b>Rapporteur</b>	<b>Appointed</b>
	<div style="border: 1px solid red; display: inline-block; padding: 2px;">BUDG</div> Budgets		MUREȘAN Siegfried (EPP)	23/07/2024
	<b>Former committee responsible</b>		<b>Former rapporteur</b>	<b>Appointed</b>
	<div style="border: 1px solid red; display: inline-block; padding: 2px;">BUDG</div> Budgets			
Council of the European Union				
European Commission	<b>Commission DG</b>		<b>Commissioner</b>	
	Budget		HAHN Johannes	

Key events			
Date	Event	Reference	Summary
09/04/2024	Commission draft budget published	COM(2024)0920 	Summary
13/09/2024	Draft budget approved by Council		
19/09/2024	Council position on draft budget published	12081/2024	Summary
07/10/2024	Committee referral announced in Parliament		
07/10/2024	Vote in committee		
08/10/2024	Budgetary report tabled for plenary	A10-0005/2024	
22/10/2024	Decision by Parliament	T10-0023/2024	
22/10/2024	Results of vote in Parliament		
10/12/2024	Final act published in Official Journal		

Technical information	
Procedure reference	2024/0089(BUD)
Procedure type	BUD - Budgetary procedure
Procedure subtype	Budget
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/10/00378

Documentation gateway				
<b>European Parliament</b>				
Document type	Committee	Reference	Date	Summary
Committee draft report		<a href="#">PE763.033</a>	28/08/2024	
Amendments tabled in committee		<a href="#">PE763.217</a>	19/09/2024	
Budgetary report tabled for plenary, 1st reading		<a href="#">A10-0005/2024</a>	08/10/2024	
Budgetary text adopted by Parliament		<a href="#">T10-0023/2024</a>	22/10/2024	<a href="#">Summary</a>
<b>Council of the EU</b>				
Document type		Reference	Date	Summary
Council position on draft budget		<a href="#">12081/2024</a>	19/09/2024	<a href="#">Summary</a>
<b>European Commission</b>				
Document type		Reference	Date	Summary
Commission draft budget		<a href="#">COM(2024)0920</a> 	09/04/2024	<a href="#">Summary</a>

Additional information		
Source	Document	Date
European Commission	<a href="#">EUR-Lex</a>	

Final act	
Budget 2024/2907 <a href="#">OJ OJ L 10.12.2024</a>	<a href="#">Summary</a>

## 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.

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

2024/0089(BUD) - 22/10/2024

The European Parliament adopted by 531 votes to 91, with 35 abstentions, a resolution on the Council position on Draft amending budget No 2/2024 of the European Union for the financial year 2024 entering the surplus of the financial year 2023.

Parliament **approved** the Council position on the draft amending budget No 2/2024.

The Draft amending budget No 2/2024 is designed to enter in the 2024 budget the surplus from the financial year 2023 amounting to **EUR 633 million**.

**On the revenue side**, the primary drivers for the volume of the surplus are an amount of EUR 1 766 million in financial revenue, default interest and fines, set against customs duties amounting to EUR 1 649 million below the expected figure. The EUR 107 million surplus in administrative revenue is principally attributable to a higher-than-forecast pension contribution rate and the application of an intermediate salary update in January 2023, which increased the level of tax and levies and pension contributions.

**On the expenditure side**, under-implementation in payments by the Commission totalled EUR 70 million (0.1% of authorised payment appropriations). The other institutions cancelled EUR 48 million in payments, thereby maintaining the low under-implementation rate from the 2022 budget.

The annual GNI lump-sum reductions enjoyed by Germany, The Netherlands, Denmark, Sweden and Austria amount to around EUR 5.4 billion net.

Parliament welcomed the fact that the 2023 surplus is considerably **lower than the 2022 surplus**, pointing to **improved budgetary forecasting and management** by the Commission.

The resolution underlined that the surplus reduces the total contribution of Member States to the financing of the 2024 budget at a time when financing needs remain high and space within the Union budget extremely limited. The budget must retain sufficient flexibility to enable the Union to cope with unforeseen events and new emerging priorities.

Parliament recalled its long-standing position that **fines and fees** should be used as supplementary revenue for the Union budget and should not lead to a corresponding decrease in GNI-based contributions.

Taking note of the calculation of the adjusted annual GNI lump-sum reductions for the five beneficiary Member States, Parliament stressed that these rebates are inflation-linked and have therefore increased at a higher rate than the MFF ceilings, which are adjusted annually on the basis of the 2 % deflator. This anomaly increases the burden on the other Member States.

Lastly, Parliament deplored the absence of progress in the Council on the reform of the own resources system. It recalled its position in support of the amended Commission proposals and urged the Council to adopt those proposals swiftly in order to increase the own resources available to the Union budget.

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

2024/0089(BUD) - 19/09/2024 - Council position on draft budget

On 9 April 2024, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2024 concerning the budgeting of the surplus resulting from the implementation of the budget year 2023.

The implementation of the financial year 2023 shows a surplus of EUR 632.63 million, which results from:

(a) **a positive outcome in the revenue part** of the budget (+EUR 238.75 million) of which:

- Title 1 (Own resources): -EUR 1 504.74 million;
- Title 2 (Surpluses, balances and adjustments): +EUR 31.98 million;
- Title 3 (Administrative revenue): +EUR 106.80 million;
- Title 4 (Financial revenue, default interest and fines): +EUR 1 765.62 million;
- Title 6 (Revenue, contributions and refunds related to Union policies): -EUR 160.91 million

(b) **an under-implementation on the expenditure side** of the budget (-EUR 393.88 million), notably of:

- appropriations authorised in the budget 2023 (Commission and other institutions): -EUR 198.16 million;
- cancellation of appropriations carried over from previous years (Commission and other institutions): -EUR 118.09 million;
- exchange rate variations on expenditure: -EUR 77.63 million.

The budgeting of this surplus will diminish accordingly in line with the global contribution of the Member States to the financing of the EU budget in 2024.

On 13 September 2024, the Council adopted its position on DAB No 2 to the general budget for 2024 as set out in the [technical annex](#) contained in the technical annex to this explanatory memorandum.

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

2024/0089(BUD) - 10/12/2024 - Final act

PURPOSE: definitive adoption of amending budget No 3 of the European Union for the financial year 2024.

CONTENT: the President of the European Parliament notes that the procedure under Article 314 of the Treaty on the Functioning of the European Union is complete and Amending budget No 3 of the European Union for the financial year 2024 has been definitively adopted.

***Allocation of Union resources to ensure the financing of the annual budget of the Union:***

- Total revenue for Titles 2 to 6: 2024: **EUR 6 763 743 562** (2023: EUR 14 162 379 985)
- Appropriations to be covered by own resources: **2024: EUR 140 013 731 035** (2023: EUR 151 040 594 788)
- Total revenue: **2024: EUR 146 777 474 597** (2023: EUR 165 202 974 773).