C/2024/4019

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Draft amending budget No 2/2023: Entering the surplus of the financial year 2022

European Parliament resolution of 11 July 2023 on the Council position on Draft amending budget No 2/2023 of the European Union for the financial year 2023 entering the surplus of the financial year 2022 (09682/2023 – C9-0208/2023 – 2023/0103(BUD))

(C/2024/4019)

The European Parliament,

— having regard to Article 314 of the Treaty on the Functioning of the European Union,

— having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,

— having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 ([1]), and in particular Article 44 thereof,

— having regard to the general budget of the European Union for the financial year 2023, as definitively adopted on 23 November 2022 ([2]),

— having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021-2027 ([3]) ('MFF Regulation'),

— having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources ([4]),

— having regard to Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom ([5]),

— having regard to Draft amending budget No 2/2023, which the Commission adopted on 12 April 2023 (COM(2023) 0250),

— having regard to the position on Draft amending budget No 2/2023 which the Council adopted on 19 June 2023 and forwarded to Parliament on 20 June 2023 (09682/2023 – C9-0208/2023),

— having regard to its resolution of 10 May 2023 on the impact on the 2024 EU budget of increasing European Union Recovery Instrument borrowing costs ([6]),

— having regard to Rules 94 and 96 of its Rules of Procedure,

— having regard to the report of the Committee on Budgets (A9-0225/2023),

A. whereas Draft amending budget No 2/2023 is designed to enter in the 2023 budget the surplus from the financial year 2022, amounting to EUR 2 519 million;

([1]) OJ L 193, 30.7.2018, p. 1.
([2]) OJ L 58, 23.2.2023.
([3]) OJ L 433 I, 22.12.2020, p. 11.
([4]) OJ L 433 I, 22.12.2020, p. 28.
([5]) OJ L 424, 15.12.2020, p. 1.
([6]) Texts adopted, P9_TA(2023)0194.

B. whereas the main components of that surplus are a positive outturn on revenue of EUR 2 198,4 million and an underspend of EUR 320,6 million;

C. whereas on the revenue side, the surplus is predominantly driven by a higher than expected amount of customs duties (just over EUR 2 billion); whereas the surplus in administrative revenue of EUR 170 million is mostly attributable to the higher than originally forecasted salary update rate that has increased the level of tax and levies and pensions contributions; whereas the surplus in financial revenue, default interest and fines amounts to EUR 141 million;

D. whereas on the expenditure side, under-implementation in payments by the Commission totalled EUR 247 million for 2022 and EUR 75 million for 2021 carryovers; whereas under-implementation and cancellation of appropriations by the other institutions is low in comparison with the level of previous years;

E. whereas the annual GNI lump-sum reductions enjoyed by Germany, the Netherlands, Denmark, Sweden and Austria amount to just over EUR 5 billion net; whereas the margins in the Union budget are very tight and the limited flexibility in the budget is likely to be absorbed by increased costs relating to EURI repayments,

1. Takes note of Draft amending budget No 2/2023 as submitted by the Commission, which is designed to budget the 2022 surplus, for an amount of EUR 2 519 million, in accordance with Article 18(3) of the Financial Regulation;

2. Recalls that the surplus reduces the total contribution of Member States to the financing of the 2023 budget; recalls also the high financing needs to address the multiple challenges faced by the Union, such as the consequences of Russia's war of aggression against Ukraine and climate change, and the increasing EURI borrowing costs that could limit severely the Union budget's ability to finance the Union's priorities and policies and to respond to emerging needs; accordingly, urges the Member States to take advantage of the reduction in their GNI-based contributions stemming from the 2022 surplus to fund actions in those fields or to use it as extra flexibility, in order to respond to the repeated calls to ensure that there is enough flexibility and margins in the Union budget to be able to respond to urgencies without compromising already agreed budgetary appropriations;

3. Recalls its long-standing position that fines and fees should be used as extra revenue for the Union budget and should not lead to a corresponding decrease in GNI contributions;

4. Takes note of the calculation of the annual GNI lump-sum reductions for certain Member States, which amount to just over EUR 5 billion net; highlights the fact that those rebates are calculated using the most recent Gross Domestic Product deflator for the Union and not the standard 2 % deflator; stresses that the current high rate of inflation therefore increases the size of the rebates while at the same time it reduces the real-term value of the Union budget, thereby further increasing the funding gap faced by the Union budget; recalls its long-standing position that rebates and other correction mechanisms should be abolished;

5. Approves the Council position on Draft amending budget No 2/2023;

6. Instructs its President to declare that Amending budget No 2/2023 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;

7. Instructs its President to forward this resolution to the Council, the Commission, the other institutions and bodies concerned and the national parliaments.