Tuesday 13 September 2022

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Draft amending budget No 2/2022: entering the surplus of the financial year 2021

European Parliament resolution of 13 September 2022 on the Council position on Draft amending budget No 2/2022 of the European Union for the financial year 2022 — Entering the surplus of the financial year 2021 (11467/2022 — C9-0297/2022 — 2022/0119(BUD))

(2023/C 125/18)

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 2022, as definitively adopted on 24 November 2021 ([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 2/2022, which the Commission adopted on 12 April 2022 (COM(2022)0250),

— having regard to the position on Draft amending budget No 2/2022 which the Council adopted on 18 July 2022 and forwarded to Parliament on 16 August 2022 (11467/2022 — C9-0297/2022),

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

— having regard to the report of the Committee on Budgets (A9-0226/2022),

A. whereas Draft amending budget No 2/2022 aims to enter in the 2022 budget the surplus from the financial year 2021, amounting to EUR 3 227,1 million;

B. whereas the main components of that surplus are a positive outturn on revenue of EUR 2 574,8 million and an under-spending in expenditure of EUR 652,3 million;

([1]) OJ L 193, 30.7.2018, p. 1.
([2]) OJ L 45, 24.2.2022, p. 1.
([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.

C. whereas on the revenue side, the surplus is predominantly driven by a higher than expected amount of customs duties (by EUR 1 688,7 million) and a higher than forecast amount of financial revenue, default interest and fines (by EUR 1 110,8 million) made available to the Union budget in the last months of the year;

D. whereas on the expenditure side, under-implementation in payments by the Commission reaches EUR 81 million for 2021 and EUR 250 million for 2020 carryovers (of which EUR 183 million related to the Emergency Support Instrument), and under-implementation by the other institutions reaches EUR 117 million for 2021 and EUR 77 million for carryovers;

1. Takes note of Draft amending budget No 2/2022 as submitted by the Commission, which is devoted solely to the budgeting of the 2021 surplus, for an amount of EUR 3 227,1 million, in accordance with Article 18(3) of the Financial Regulation; notes that the 2021 surplus of EUR 3 227,1 million is particularly high; reiterates, in this context, that the Commission shall adhere to the principles of sound financial management in its implementation of the budget in accordance with Article 317 TFEU and Article 33 of the Financial Regulation;

2. Regrets that EUR 183 million intended for the purchase of COVID-19 vaccines in 2021 were not spent as planned by the Commission or redirected to other needs;

3. Reiterates its position that all available Union budget instruments, including the surplus, should be activated to continue providing the strongest possible economic and financial support to Ukraine and frontline countries and to further strengthen the Union's solidarity capacities to address the social, energy, agricultural and economic consequences for the Union and its citizens of the Russian war in Ukraine; warns that those pressing needs will require additional support from the Union budget and stands ready to support relevant increases in the 2022 Union budget through future amending budgets and calls on the Commission to come forward, where relevant, with amending budgets mobilising fresh money to respond to those challenges; calls, in this context, on the Member States to devote the significant expected reductions in their GNI-based contributions stemming from the 2021 surplus to the budgeting of actions related to tackling the dire consequences of this illegal, unprovoked and unjustified war of aggression against Ukraine;

4. Notes that, according to the Commission, competition fines in 2021 accounted for EUR 957 million; considers again that, in addition to any surplus resulting from under-implementation, the Union budget should be enabled to reuse any revenue resulting from fines or linked to late payments without a corresponding decrease in GNI contributions;

5. Approves the Council position on Draft amending budget No 2/2022;

6. Instructs its President to declare that Amending budget No 3/2022 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.