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BUDGET 12

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 3 to the general budget for 2021: Entering the surplus of the financial year 2020: Council position of 21 June 2021

I. INTRODUCTION

On 15 April 2021, the Commission submitted to the Council draft amending budget (DAB) No 3 to the general budget for 2021 concerning the budgeting of the surplus resulting from the implementation of the budget year 2020.

The implementation of the budget year 2020 shows a *surplus* of EUR 1 768.62 million resulting from:

a) a positive outturn in the *revenue part of the budget* (+EUR 1 647.32 million) of which:

Title 1 (Own resources):	+EUR 309.67 million
Title 3 (Surpluses, balances and adjustments):	+EUR 1 065.04 million
Title 7 (Interest on late payments and fines)	+EUR 267.99 million
Other titles	+EUR 4.62 million

- b) an under-implementation on the *expenditure side of the budget* (-EUR 121.30 million), notably of:
- appropriations authorised in the 2020 budget (Commission and other institutions): - EUR 221.36 million
 - cancellation of appropriations carried over from 2019 (Commission and other institutions): -EUR 107.35 million
 - exchange rate variations +EUR 207.41 million

The budgeting of this surplus will diminish accordingly the global contribution of the Member States to the financing of the EU budget in 2021.

II. CONCLUSION

On 21 June 2021, the Council adopted its position on DAB No 3 to the general budget for 2021 as set out in the technical annex contained in Addendum 1 to this explanatory memorandum.
