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#### COVER NOTE

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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	12 April 2022
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2022) 250 final
Subject:	Draft amending budget No 2 to the general budget for 2022: Entering the surplus of the financial year 2021

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Delegations will find attached document **COM(2022) 250 final**.

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Encl.: **COM(2022) 250 final**



Brussels, 12.4.2022  
COM(2022) 250 final

2022/0119 (BUD)

**DRAFT AMENDING BUDGET No 2  
TO THE GENERAL BUDGET 2022**

**ENTERING THE SURPLUS OF THE FINANCIAL YEAR 2021**

Having regard to:

- the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
- Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union<sup>1</sup>, entered into force on 1 June 2021,
- 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 (...)<sup>2</sup>, and in particular Article 44 thereof,
- the general budget of the European Union for the financial year 2022, as adopted on 24 November 2021<sup>3</sup>,
- amending budget No<sup>o</sup>1/2022<sup>4</sup>, adopted on 5 April 2022,

The European Commission hereby presents to the European Parliament and to the Council Draft Amending Budget No 2 to the 2022 budget.

## **CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION**

The changes to the general statement of revenue and to the individual section III are available on EUR-Lex (<https://eur-lex.europa.eu/budget/www/index-en.htm>).

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<sup>1</sup> 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, OJ L 424, 15.12.2020.

<sup>2</sup> 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, OJ L 193, 30.7.2018.

<sup>3</sup> OJ L 45, 24.2.2022.

<sup>4</sup> OJ L xx, 05.4.2022.

## EXPLANATORY MEMORANDUM

Draft Amending Budget (DAB) No 2/2022 is intended to enter in the 2022 budget the surplus resulting from the implementation of the budget year 2021. As provided for in Article 18(3) of the Financial Regulation applicable to the general budget of the Union<sup>5</sup> (the “Financial Regulation”), the surplus is the only subject of this DAB and it has to be submitted within 15 days of the submission of the provisional accounts at the end of March 2022.

1. The implementation of the budget year 2021 shows a surplus of EUR 3.2 billion, which is therefore entered as revenue in the 2022 budget.

*(in EUR)*

<b>Outturn breakdown 2021</b>	
<b>Surplus Revenue</b>	<b>2 574 755 747</b>
<b>Surplus Expenditure</b>	<b>652 303 060</b>
<b>Total surplus</b>	<b>3 227 058 807</b>

2. Budgeting the surplus will reduce the total contribution of the Member States to the financing of the 2022 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 May 2022 and will be included in a subsequent DAB in accordance with Article 44(1)(b) of the Financial Regulation.
3. The table below presents a breakdown of the outturn for 2021 in terms of the implementation of revenue:

*(in EUR)*

<b>Outturn breakdown 2021</b>	<b>Budget 2021 (incl. AB1-6)</b>	<b>Outturn</b>	<b>Variation</b>
<b>Sub-total Revenue</b>	<b>168 010 982 854</b>	<b>170 585 738 601</b>	<b>2 574 755 747</b>
— Title 1 - Own resources	156 993 359 980	158 632 143 890	1 638 783 910
<i>Levies and other duties in the sugar sector</i>	0	883 297	883 297
<i>Custom duties</i>	17 348 140 020	19 036 802 611	1 688 662 591
<i>Own resources accruing from VAT</i>	17 940 791 850	17 933 927 671	-6 864 179
<i>Own resources based on GNI</i>	115 857 763 230	115 819 165 638	-38 597 592
<i>Correction of budgetary imbalances granted to UK</i>	0	0	0
<i>Gross reduction in the annual GNI-based contribution granted to some MS</i>	0	10 862 017	10 862 017
<i>Own resources based on plastic packaging waste not recycled</i>	5 846 664 880	5 830 502 655	-16 162 225
— Title 2 - Surpluses, balances and adjustments	1 768 617 610	1 772 041 495	3 423 885
— Title 3 - Administrative revenue	1 725 783 332	1 582 329 661	-143 453 671
— Title 4 - Financial revenue, default interest and fines	515 233 376	1 626 004 706	1 110 771 330
— Title 5 - Budgetary guarantees, borrowing and lending operations	0	0	0
— Title 6 - Revenue, contributions and refunds related to Union policies	7 007 988 556	6 973 218 850	-34 769 706

4. The combined net variations in Title 1 (*Own Resources*) and Title 2 (*Surpluses, balances and adjustments*) total EUR 1 642 million. This positive difference is predominantly driven by a higher than expected amount of customs duties made available to the EU budget in the last months of the year.
5. The variations in Title 4 (*Financial revenue, default interest and fines*) amount to EUR 1 111 million, which comprises competition fines and default interest, other penalty payments and interest linked to fines and penalty payments. This positive difference is predominantly driven

<sup>5</sup> OJ L 193, 30.7.2018, p. 1.

by a higher than forecasted amount of competition fines (by EUR 957 million) finally cashed in the last months of the year.

6. The table below presents a breakdown of the outturn for 2021 in terms of budget implementation of expenditure for all institutions:

(in EUR)

Outturn breakdown 2021	Budget 2021 (incl. AB1-6)	Outturn	Variation
<b>Sub-total Expenditure</b>	<b>168 010 982 854</b>	<b>167 358 679 794</b>	<b>-652 303 060</b>
<b>Outturn appropriations authorised in the budget</b>	<b>168 010 982 854</b>	<b>167 812 011 433</b>	<b>-198 971 421</b>
— European Commission	163 703 947 487	163 622 385 683	-81 561 804
<i>Heading 1 - Single Market, Innovation and Digital</i>	16 670 488 767	16 645 756 020	-24 732 747
<i>Heading 2a - Economic, social and territorial cohesion</i>	63 855 086 295	63 852 305 111	-2 781 184
<i>Heading 2b - Resilience and Values</i>	3 758 497 873	3 751 692 278	-6 805 595
<i>Heading 3 - Natural Resources and Environment</i>	56 021 071 987	56 004 511 158	-16 560 829
<i>Heading 4 - Migration and Border Management</i>	2 519 397 533	2 517 772 210	-1 625 322
<i>Heading 5 - Security and Defence</i>	714 020 119	708 160 481	-5 859 638
<i>Heading 6 - Neighbourhood and the World</i>	11 454 658 856	11 451 911 273	-2 747 583
<i>Heading 7 - European Public Administration</i>	6 137 143 724	6 116 694 818	-20 448 906
<i>Thematic special instruments</i>	2 573 582 334	2 573 582 334	0
— Other Institutions	4 307 035 367	4 189 625 749	-117 409 618
<i>European Parliament</i>	2 063 521 135	2 051 903 263	-11 617 872
<i>Council &amp; European Council</i>	594 386 954	522 990 866	-71 396 088
<i>Court of Justice of the European Union</i>	444 049 000	438 236 491	-5 812 509
<i>European Court of Auditors</i>	153 721 727	148 565 360	-5 156 367
<i>European Economic &amp; Social Committee</i>	145 024 938	131 688 018	-13 336 920
<i>Committee of the Regions</i>	106 740 880	105 596 831	-1 144 049
<i>European Ombudsman</i>	12 501 836	11 107 040	-1 394 796
<i>European Data Protection Supervisor</i>	19 463 193	16 761 285	-2 701 908
<i>European External Action Service</i>	767 625 704	762 776 595	-4 849 109
<b>Cancellation of appropriations carried over from previous years</b>	<b>0</b>	<b>-327 465 673</b>	<b>-327 465 673</b>
— European Commission	0	-249 983 942	-249 983 942
<i>Cancellation of unused appropriations carried over from previous years (automatic)</i>		-52 538 699	-52 538 699
<i>Cancellation of unused appropriations carried over from previous years (by decision)</i>		-197 445 243	-197 445 243
— Other Institutions	0	-77 481 731	-77 481 731
<i>European Parliament</i>		-38 279 705	-38 279 705
<i>Council &amp; European Council</i>		-10 065 860	-10 065 860
<i>Court of Justice of the European Union</i>		-3 331 060	-3 331 060
<i>European Court of Auditors</i>		-711 148	-711 148
<i>European Economic &amp; Social Committee</i>		-2 682 342	-2 682 342
<i>Committee of the Regions</i>		-1 204 696	-1 204 696
<i>European Ombudsman</i>		-31 534	-31 534
<i>European Data Protection Supervisor</i>		-124 247	-124 247
<i>European External Action Service</i>		-21 051 141	-21 051 141
<b>Exchange rate variations on expenditure</b>	<b>0</b>	<b>-125 865 965</b>	<b>-125 865 965</b>

7. The amount not implemented by all institutions combined was EUR 652 million. The Commission implemented 99,95 % of the authorised payment appropriations. The underimplementation of the Commission concerned an amount of EUR 81 million of voted appropriations and EUR 250 million of appropriations carried over from 2020. Of this amount, EUR 183 million related to the Emergency Support Instrument, for which the purchase of the vaccine doses for low income countries will be completed in 2022.

8. The under-implementation of the other institutions of EUR 117 million and cancellation of appropriations of EUR 77 million is similar to the levels of previous years.