



TEXTS ADOPTED

P10_TA(2024)0023

Draft amending budget No 2/2024: entering the surplus of the financial year 2023

European Parliament resolution of 22 October 2024 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 (12081/2024 - C10-0107/2024 - 2024/0089(BUD))

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 966/2012¹, and in particular Article 44 thereof,
- having regard to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union², and in particular Article 44 thereof,

¹ OJ L 193, 30.7.2018, p. 1, ELI:
<http://data.europa.eu/eli/reg/2018/1046/oj>.

² OJ L, 2024/2509, 26.9.2024, ELI:
<http://data.europa.eu/eli/reg/2024/2509/oj>.

- having regard to the general budget of the European Union for the financial year 2024, as definitively adopted on 22 November 2023¹,
 - having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027²,
 - 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 resources³,
 - 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, Euratom⁴,
 - having regard to Draft amending budget No 2/2024, which the Commission adopted on 9 April 2024 (COM(2024)0920),
 - having regard to the position on Draft amending budget No 2/2024, which the Council adopted on 13 September 2024 and forwarded to Parliament on 16 September 2024 (12081/2024 – C10-0107/2024),
 - having regard to Rules 96 and 98 of its Rules of Procedure,
 - having regard to the report of the Committee on Budgets (A10-0005/2024),
- A. whereas Draft amending budget No 2/2024 is designed to enter in the 2024 budget the surplus from the financial year 2023, which amounts to EUR 633 million;
- B. whereas the main components of that surplus are a positive outturn on revenue of EUR 238,7 million and an under-spend of EUR 393,9 million;
- C. whereas, 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; whereas the EUR 107 million surplus in administrative revenue is principally attributable to a higher-than-forecast pension contribution rate and the

¹ OJ L, 2024/207, 22.2.2024, ELI:
<http://data.europa.eu/eli/budget/2024/207/oj>.

² OJ L 433 I, 22.12.2020, p. 11, ELI:
<http://data.europa.eu/eli/reg/2020/2093/oj>.

³ OJ L 433 I, 22.12.2020, p. 28, ELI:
http://data.europa.eu/eli/agree_interinstit/2020/1222/oj.

⁴ OJ L 424, 15.12.2020, p. 1.

application of an intermediate salary update in January 2023, which increased the level of tax and levies and pension contributions;

- D. whereas, on the expenditure side, under-implementation in payments by the Commission totalled EUR 70 million (0,1% of authorised payment appropriations); whereas the other institutions cancelled EUR 48 million in payments, thereby maintaining the low under-implementation rate from the 2022 budget;
 - E. whereas, with Draft amending budget No 2/2024, the annual GNI lump-sum reductions enjoyed by Germany, The Netherlands, Denmark, Sweden and Austria amount to around EUR 5,4 billion net;
 - F. whereas margins and flexibility in the Union budget remain very tight despite the revision of the multiannual financial framework (MFF) and the introduction of the new EURI Instrument to underwrite increased borrowing costs for the European Union Recovery Instrument, which are inherently volatile, causing uncertainty for the budget; whereas, in this challenging context, budgetary needs are increasing;
1. Takes note of Draft amending budget No 2/2024 as submitted by the Commission, which is designed to budget the 2023 surplus, for an amount of EUR 633 million, in accordance with Article 18(3) of the Financial Regulation;
 2. Welcomes the fact that the 2023 surplus is considerably lower than the 2022 surplus, pointing to improved budgetary forecasting and management by the Commission;
 3. Underlines 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; underlines that the budget must retain sufficient flexibility to enable the Union to cope with unforeseen events and new emerging priorities;
 4. Recalls its long-standing position that fines and fees should be used as supplementary revenue for the Union budget and should not lead a corresponding decrease in GNI-based contributions;
 5. Takes note of the calculation of the adjusted annual GNI lump-sum reductions for the five beneficiary Member States, which amount to around EUR 5,4 billion net; highlights the fact 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; stresses that this anomaly increases the burden on the other Member States;
 6. Emphasises the need for sustainable revenue for the Union budget; deplores, therefore, the absence of progress in the Council on the reform of the own resources system in line with the roadmap in the

Interinstitutional Agreement; recalls its position in support of the amended Commission proposals and urges the Council to adopt those proposals swiftly in order to increase the own resources available to the Union budget;

7. Approves the Council position on Draft amending budget No 2/2024;
8. Instructs its President to declare that Amending budget No 3/2024 has been definitively adopted and arrange for its publication in the *Official Journal of the European Union*;
9. Instructs its President to forward this resolution to the Council, the Commission, the other institutions and bodies concerned and the national parliaments.