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BUDGET 12

## EXPLANATORY MEMORANDUM

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Subject: Draft amending budget No 2 to the general budget for 2023: Entering the surplus of the financial year 2022: Council position of 19 June 2023

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### I. INTRODUCTION

On 12 April 2023, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2023 concerning the budgeting of the surplus resulting from the implementation of the budget year 2022<sup>1</sup>.

The implementation of the financial year 2022 shows a *surplus* of EUR 2 519.01 million, which results from

(a) a positive outturn in the *revenue part of the budget* (+EUR 2 198.44 million) of which:

Title 1 (Own resources): +EUR 1 830.26 million

Title 2 (Surpluses, balances and adjustments): +EUR 246.89 million

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<sup>1</sup> All language versions were available on 24 April 2023.

Title 3 (Administrative revenue): +EUR 170.32 million

Title 4 (Financial revenue, default interest and fines): +EUR 141.44 million

Title 6 (Revenue, contributions and refunds related to Union policies): -EUR 190.47 million

(b) an under-implementation on the expenditure side of the budget (-EUR 320.57 million), notably of:

– appropriations authorised in the budget 2022 (Commission and other institutions): -EUR 286.95 million

– cancellation of appropriations carried over from previous years (Commission and other institutions): -EUR 130.19 million

– exchange rate variations on expenditure: +EUR 96.57 million

The budgeting of this surplus will diminish accordingly in line with the global contribution of the Member States to the financing of the EU budget in 2023.

## II. CONCLUSION

On 19 June 2023, the Council adopted its position on DAB No 2 to the general budget for 2023 as set out in the technical annex contained in Addendum 1 to this explanatory memorandum.

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