

# VOLUME 1 - TOTAL REVENUE

## A. FINANCING OF THE UNION'S ANNUAL BUDGET

### 1. Introduction

According to the equilibrium principle, the total budgeted revenue of the Union must equal the total budgeted expenditure of the Union. When determining Member States' own resources contributions, the starting point is the total amount of authorised expenditure. A small part of that amount is covered by other revenue (taxes levied on the salaries of Union staff, interest on late payments, fines and contributions from third countries to certain programmes, etc.). The remainder is financed by Member States' own resources contributions.

Own resources can be divided into the following categories:

- traditional own resources, mainly customs duties, collected on behalf of the Union by the Member States;
- the own resource based on value added tax (VAT): a small proportion of the VAT collected by each Member State;
- the own resource based on plastic packaging waste that is not recycled: a small amount applied on the weight of non-recycled plastic packaging waste generated in each Member State;
- the own resource based on gross national income (GNI), which is a proportion of Member States' GNI aggregate. It serves as the balancing resource. It finances all spending not covered by other sources of revenue so that revenue and expenditure are always in balance.

The key for determining the own resources is Council Decision (EU, Euratom) 2020/2053<sup>1</sup>. That Decision entered into force on 1 June 2021 after the ratification by all Member States according to their national constitutional requirements. It defines a new system of own resources, which includes the introduction of a new category of own resources.

Budgetary revenue totals EUR 168 648 669 965. The uniform rate of call for the VAT-based own resource is 0,30 % whilst that for the GNI resource is 0,6619 %. Traditional own resources account for 12,80 % of the financing of the 2023 budget. The VAT-based own resource accounts for 12,29 %, the plastic-based own resource accounts for 3,78 % and the GNI-based own resource for 63,97 %. Other revenue for the financial year 2023 is estimated at EUR 12 075 974 437.

Own resources needed to finance the 2023 draft budget account for 0,96 % of the total GNI of the EU.

The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed 1,40 % of the sum of all the Member States' GNIs (own resources ceiling). This ceiling is temporarily increased by 0,6 percentage points for the sole purpose of covering all liabilities of the Union for the allocation of the resources necessary for addressing the consequences of the COVID-19 crisis.

The appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 include the costs associated to the funds borrowed on the capital markets and on behalf of the Union in the framework of the European Union Recovery Instrument<sup>2</sup>.

The tables below set out step by step the method used to calculate the financing of the 2023 budget.

---

<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, p. 1).

<sup>2</sup> See Article 5 of Decision (EU, Euratom) 2020/2053.

## 2. Calculation of the financing of the budget

Allocation of resources of the Union in order to ensure, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), the financing of the Union's annual budget

Revenue description	Budget 2023	Budget 2022 <sup>3</sup>	Change (%)
Miscellaneous revenue (Titles 3 to 6)	12 075 974 437	13 129 990 502	- 8,03
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	p.m.	3 227 058 807	—
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	- 247 000 000	—
Total revenue for Titles 2 to 6	<b>12 075 974 437</b>	<b>16 110 049 309</b>	- 25,04
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 590 300 000	23 764 800 000	- 9,15
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	20 719 666 800	19 714 233 150	+ 5,10
Plastic packaging waste own resource (Table 3, Chapter 1 7)	6 376 668 800	6 361 164 480	+ 0,24
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	107 886 059 928	104 087 927 412	+ 3,65
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 <sup>4,5</sup>	<b>156 572 695 528</b>	<b>153 928 125 042</b>	+ 1,72
Total revenue <sup>6</sup>	<b>168 648 669 965</b>	<b>170 038 174 351</b>	- 0,82

TABLE 1

Calculation of capping of value added tax (VAT) bases pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base <sup>7</sup>	Member States whose VAT base is capped	
	(1)	(2)	(3)	(4)	(5)	(6)	
Belgium	2 369 915 000	5 630 560 000	50	2 815 280 000	2 369 915 000	Bulgaria	
Bulgaria	403 324 000	795 786 000	50	397 893 000	397 893 000		
Czechia	1 187 000 000	2 781 434 000	50	1 390 717 000	1 187 000 000		
Denmark	1 450 228 000	3 774 175 000	50	1 887 087 500	1 450 228 000		
Germany	16 998 977 000	41 301 252 000	50	20 650 626 000	16 998 977 000		
Estonia	169 086 000	342 901 000	50	171 450 500	169 086 000		
Ireland	1 134 364 000	3 703 703 000	50	1 851 851 500	1 134 364 000		
Greece	775 311 000	2 093 970 000	50	1 046 985 000	775 311 000		
Spain	6 343 450 000	13 828 586 000	50	6 914 293 000	6 343 450 000		
France	12 655 810 000	27 919 613 000	50	13 959 806 500	12 655 810 000		
Croatia	368 150 000	635 913 000	50	317 956 500	317 956 500		Croatia
Italy	7 483 817 000	19 889 147 000	50	9 944 573 500	7 483 817 000		
Cyprus	190 805 000	252 190 000	50	126 095 000	126 095 000		Cyprus
Latvia	170 286 000	376 700 000	50	188 350 000	170 286 000		
Lithuania	245 210 000	615 572 000	50	307 786 000	245 210 000		
Luxembourg	368 146 000	604 113 000	50	302 056 500	302 056 500	Luxembourg	
Hungary	708 147 000	1 670 483 000	50	835 241 500	708 147 000		
Malta	69 568 000	155 608 000	50	77 804 000	69 568 000		
Netherlands	4 331 189 000	9 648 131 000	50	4 824 065 500	4 331 189 000		
Austria	2 071 084 000	4 549 330 000	50	2 274 665 000	2 071 084 000		

<sup>3</sup> The figures in this column correspond to those in the 2022 budget (OJ L 45, 24.2.2022, p. 1) plus amending budgets No 1/2022 to No 5/2022.

<sup>4</sup> The own resources for the 2023 budget are determined on the basis of the budget forecasts adopted at the 185th meeting of the Advisory Committee on Own Resources on 23 May 2022.

<sup>5</sup> This amount includes EUR 1 309 775 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Council Decision 2020/2053.

<sup>6</sup> Article 310(1), third subparagraph, TFEU reads: 'The revenue and expenditure shown in the budget shall be in balance'.

<sup>7</sup> The base to be used does not exceed 50 % of GNI.

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base <sup>7</sup>	Member States whose VAT base is capped
Poland	3 333 431 000	6 708 365 000	50	3 354 182 500	3 333 431 000	
Portugal	1 182 197 000	2 384 950 000	50	1 192 475 000	1 182 197 000	
Romania	908 179 000	2 869 778 000	50	1 434 889 000	908 179 000	
Slovenia	276 892 000	592 192 000	50	296 096 000	276 892 000	
Slovakia	455 759 000	1 153 958 000	50	576 979 000	455 759 000	
Finland	1 024 784 000	2 801 598 000	50	1 400 799 000	1 024 784 000	
Sweden	2 576 871 000	5 911 590 000	50	2 955 795 000	2 576 871 000	
<b>Total</b>	<b>69 251 980 000</b>	<b>162 991 598 000</b>		<b>81 495 799 000</b>	<b>69 065 556 000</b>	

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053 (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 369 915 000	0,30	710 974 500
Bulgaria	397 893 000	0,30	119 367 900
Czechia	1 187 000 000	0,30	356 100 000
Denmark	1 450 228 000	0,30	435 068 400
Germany	16 998 977 000	0,30	5 099 693 100
Estonia	169 086 000	0,30	50 725 800
Ireland	1 134 364 000	0,30	340 309 200
Greece	775 311 000	0,30	232 593 300
Spain	6 343 450 000	0,30	1 903 035 000
France	12 655 810 000	0,30	3 796 743 000
Croatia	317 956 500	0,30	95 386 950
Italy	7 483 817 000	0,30	2 245 145 100
Cyprus	126 095 000	0,30	37 828 500
Latvia	170 286 000	0,30	51 085 800
Lithuania	245 210 000	0,30	73 563 000
Luxembourg	302 056 500	0,30	90 616 950
Hungary	708 147 000	0,30	212 444 100
Malta	69 568 000	0,30	20 870 400
Netherlands	4 331 189 000	0,30	1 299 356 700
Austria	2 071 084 000	0,30	621 325 200
Poland	3 333 431 000	0,30	1 000 029 300
Portugal	1 182 197 000	0,30	354 659 100
Romania	908 179 000	0,30	272 453 700
Slovenia	276 892 000	0,30	83 067 600
Slovakia	455 759 000	0,30	136 727 700
Finland	1 024 784 000	0,30	307 435 200
Sweden	2 576 871 000	0,30	773 061 300
<b>Total</b>	<b>69 065 556 000</b>		<b>20 719 666 800</b>

TABLE 3

Breakdown of own resources accruing from plastic packaging waste pursuant to Article 2(1) point (c) of Decision (EU, Euratom) 2020/2053 (Chapter 1 7)

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	186 173 800		148 939 040		148 939 040
Bulgaria	84 625 200		67 700 160	22 000 000	45 700 160
Czechia	107 620 800		86 096 640	32 187 600	53 909 040
Denmark	135 580 800		108 464 640		108 464 640

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump sum reduction	Net contribution
Germany	1 725 251 200		1 380 200 960		1 380 200 960
Estonia	35 055 700		28 044 560	4 000 000	24 044 560
Ireland	248 280 300		198 624 240		198 624 240
Greece	128 732 600		102 986 080	33 000 000	69 986 080
Spain	826 998 500		661 598 800	142 000 000	519 598 800
France	1 619 350 900		1 295 480 720		1 295 480 720
Croatia	41 257 800		33 006 240	13 000 000	20 006 240
Italy	1 225 605 500	0,80	980 484 400	184 048 000	796 436 400
Cyprus	9 572 700		7 658 160	3 000 000	4 658 160
Latvia	25 925 900		20 740 720	6 000 000	14 740 720
Lithuania	28 082 100		22 465 680	9 000 000	13 465 680
Luxembourg	16 329 500		13 063 600		13 063 600
Hungary	296 246 800		236 997 440	30 000 000	206 997 440
Malta	13 111 200		10 488 960	1 415 900	9 073 060
Netherlands	225 253 400		180 202 720		180 202 720
Austria	188 725 400		150 980 320		150 980 320
Poland	833 099 000		666 479 200	117 000 000	549 479 200
Portugal	248 150 400		198 520 320	31 322 000	167 198 320
Romania	321 565 000		257 252 000	60 000 000	197 252 000
Slovenia	27 755 800		22 204 640	6 279 700	15 924 940
Slovakia	65 327 000		52 261 600	17 000 000	35 261 600
Finland	74 747 200		59 797 760		59 797 760
Sweden	121 478 000		97 182 400		97 182 400
Total	8 859 902 500		7 087 922 000	711 253 200	6 376 668 800

TABLE 4

Determination of uniform rate and breakdown of own resources based on GNI pursuant to Article 2(1) point (d) of Decision (EU, Euratom) 2020/2053 (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	5 630 560 000		3 726 934 032
Bulgaria	795 786 000		526 740 133
Czechia	2 781 434 000		1 841 063 950
Denmark	3 774 175 000		2 498 170 919
Germany	41 301 252 000		27 337 785 527
Estonia	342 901 000		226 970 214
Ireland	3 703 703 000		2 451 524 672
Greece	2 093 970 000		1 386 023 425
Spain	13 828 586 000		9 153 304 073
France	27 919 613 000		18 480 320 938
Croatia	635 913 000		420 918 310
Italy	19 889 147 000		13 164 860 836
Cyprus	252 190 000		166 927 534
Latvia	376 700 000	0,6619118 <sup>8</sup>	249 342 170
Lithuania	615 572 000		407 454 363
Luxembourg	604 113 000		399 869 515
Hungary	1 670 483 000		1 105 712 388
Malta	155 608 000		102 998 769
Netherlands	9 648 131 000		6 386 211 633

<sup>8</sup>Calculation of rate: (107 886 059 928) / (162 991 598 000) = 0,661911787183042

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
Austria	4 549 330 000		3 011 255 151
Poland	6 708 365 000		4 440 345 866
Portugal	2 384 950 000		1 578 626 517
Romania	2 869 778 000		1 899 539 885
Slovenia	592 192 000		391 978 865
Slovakia	1 153 958 000		763 818 402
Finland	2 801 598 000		1 854 410 739
Sweden	5 911 590 000		3 912 951 102
Total	162 991 598 000		107 886 059 928

TABLE 5

Annual GNI lump sum reductions for certain Member States and their financing pursuant to Article 2 paragraph (4) of Decision 2020/2053/EU, Euratom (Chapter 16)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3,45	288 908 919	288 908 919
Bulgaria		0,49	40 832 470	40 832 470
Czechia		1,71	142 717 792	142 717 792
Denmark	- 414 697 040	2,32	193 656 194	- 221 040 846
Germany	-4 038 071 182	25,34	2 119 203 076	-1 918 868 106
Estonia		0,21	17 594 548	17 594 548
Ireland		2,27	190 040 214	190 040 214
Greece		1,28	107 443 418	107 443 418
Spain		8,48	709 556 746	709 556 746
France		17,13	1 432 579 568	1 432 579 568
Croatia		0,39	32 629 248	32 629 248
Italy		12,20	1 020 529 390	1 020 529 390
Cyprus		0,15	12 940 088	12 940 088
Latvia		0,23	19 328 804	19 328 804
Lithuania		0,38	31 585 533	31 585 533
Luxembourg		0,37	30 997 562	30 997 562
Hungary		1,02	85 713 932	85 713 932
Malta		0,10	7 984 381	7 984 381
Netherlands	-2 113 084 920	5,92	495 053 973	-1 618 030 947
Austria	- 621 495 565	2,79	233 430 070	- 388 065 495
Poland		4,12	344 212 029	344 212 029
Portugal		1,46	122 373 854	122 373 854
Romania		1,76	147 250 799	147 250 799
Slovenia		0,36	30 385 885	30 385 885
Slovakia		0,71	59 210 586	59 210 586
Finland		1,72	143 752 424	143 752 424
Sweden	-1 175 891 608	3,63	303 328 812	- 872 562 796
Total	-8 363 240 315	100,00	8 363 240 315	0
EU GDP price deflator, in EUR, (spring 2022 economic forecast) :				
(a) 2020 EU27 = 107,0024 ; (b) 2023 EU27 = 117,7018				
Lump sum for Denmark in 2023 prices: 377 000 000 EUR × [ (b/a) ] = 414 697 040 EUR				
Lump sum for Germany in 2023 prices: 3 671 000 000 EUR × [ (b/a) ] = 4 038 071 182 EUR				
Lump sum for Netherlands in 2023 prices: 1 921 000 000 EUR × [ (b/a) ] = 2 113 084 920 EUR				
Lump sum for Austria in 2023 prices: 565 000 000 EUR × [ (b/a) ] = 621 495 565 EUR				
Lump sum for Sweden in 2023 prices: 1 069 000 000 EUR × [ (b/a) ] = 1 175 891 608 EUR				

TABLE 6

Summary of financing<sup>9</sup> of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources						Share in total 'national contributions' (%)
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastics-based own resource	GNI-based own resource	GNI lump sum reductions and their financing	Total 'national contributions'		
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	
Belgium	p.m.	2 018 900 000	2 018 900 000	672 966 667	710 974 500	148 939 040	3 726 934 032	288 908 919	4 875 756 491	3,61	
Bulgaria	p.m.	125 900 000	125 900 000	41 966 667	119 367 900	45 700 160	526 740 133	40 832 470	732 640 663	0,54	
Czechia	p.m.	396 000 000	396 000 000	132 000 000	356 100 000	53 909 040	1 841 063 950	142 717 792	2 393 790 782	1,77	
Denmark	p.m.	431 000 000	431 000 000	143 666 667	435 068 400	108 464 640	2 498 170 919	-221 040 846	2 820 663 113	2,09	
Germany	p.m.	4 686 400 000	4 686 400 000	1 562 133 335	5 099 693 100	1 380 200 960	27 337 785 527	-1 918 868 106	31 898 811 481	23,63	
Estonia	p.m.	52 500 000	52 500 000	17 500 000	50 725 800	24 044 560	226 970 214	17 594 548	319 335 122	0,24	
Ireland	p.m.	444 800 000	444 800 000	148 266 667	340 309 200	198 624 240	2 451 524 672	190 040 214	3 180 498 326	2,36	
Greece	p.m.	238 300 000	238 300 000	79 433 333	232 593 300	69 986 080	1 386 023 425	107 443 418	1 796 046 223	1,33	
Spain	p.m.	1 615 600 000	1 615 600 000	538 533 333	1 903 035 000	519 598 800	9 153 304 073	709 556 746	12 285 494 619	9,10	
France	p.m.	2 180 000 000	2 180 000 000	726 666 667	3 796 743 000	1 295 480 720	18 480 320 938	1 432 579 568	25 005 124 226	18,52	
Croatia	p.m.	47 000 000	47 000 000	15 666 667	95 386 950	20 006 240	420 918 310	32 629 248	568 940 748	0,42	
Italy	p.m.	2 705 200 000	2 705 200 000	901 733 333	2 245 145 100	796 436 400	13 164 860 836	1 020 529 390	17 226 971 726	12,76	
Cyprus	p.m.	27 800 000	27 800 000	9 266 667	37 828 500	4 658 160	166 927 534	12 940 088	222 354 282	0,16	
Latvia	p.m.	64 500 000	64 500 000	21 500 000	51 085 800	14 740 720	249 342 170	19 328 804	334 497 494	0,25	
Lithuania	p.m.	139 900 000	139 900 000	46 633 333	73 563 000	13 465 680	407 454 363	31 585 533	526 068 576	0,39	
Luxembourg	p.m.	18 100 000	18 100 000	6 033 333	90 616 950	13 063 600	399 869 515	30 997 562	534 547 627	0,40	
Hungary	p.m.	239 500 000	239 500 000	79 833 333	212 444 100	206 997 440	1 105 712 388	85 713 932	1 610 867 860	1,19	
Malta	p.m.	18 100 000	18 100 000	6 033 333	20 870 400	9 073 060	102 998 769	7 984 381	140 926 610	0,10	
Netherlands	p.m.	3 064 900 000	3 064 900 000	1 021 633 333	1 299 356 700	180 202 720	6 386 211 633	-1 618 030 947	6 247 740 106	4,63	
Austria	p.m.	234 100 000	234 100 000	78 033 333	621 325 200	150 980 320	3 011 255 151	-388 065 495	3 395 495 176	2,52	
Poland	p.m.	1 290 200 000	1 290 200 000	430 066 667	1 000 029 300	549 479 200	4 440 345 866	344 212 029	6 334 066 395	4,69	
Portugal	p.m.	202 500 000	202 500 000	67 500 000	354 659 100	167 198 320	1 578 626 517	122 373 854	2 222 857 791	1,65	
Romania	p.m.	243 100 000	243 100 000	81 033 333	272 453 700	197 252 000	1 899 539 885	147 250 799	2 516 496 384	1,86	
Slovenia	p.m.	141 400 000	141 400 000	47 133 333	83 067 600	15 924 940	391 978 865	30 385 885	521 357 290	0,39	
Slovakia	p.m.	128 800 000	128 800 000	42 933 333	136 727 700	35 261 600	763 818 402	59 210 586	995 018 288	0,74	
Finland	p.m.	161 200 000	161 200 000	53 733 333	307 435 200	59 797 760	1 854 410 739	143 752 424	2 365 396 123	1,75	
Sweden	p.m.	674 600 000	674 600 000	224 866 667	773 061 300	97 182 400	3 912 951 102	-872 562 796	3 910 632 006	2,90	
Total	p.m.	21 590 300 000	21 590 300 000	7 196 766 667	20 719 666 800	6 376 668 800	107 886 059 928	0	134 982 395 528	100,00	

<sup>9</sup> p.m. (own resources + other revenue = total revenue = total expenditure); (156 572 695 528 + 12 075 974 437 = 168 648 669 965 = 168 648 669 965).

<sup>10</sup> Total own resources as percentage of GNI: (156 572 695 528) / 16 299 159 800 000 = 0,96 %; total own resources ceiling in accordance with Articles 3 and 6 of Council Decision (EU, Euratom) 2020/2053: 2,00 %.

## B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

### REVENUE —

Figures

Title	Heading	Budget 2023	Budget 2022	Outturn 2021
1	OWN RESOURCES	156 572 695 528	153 928 125 042	158 632 143 889,60
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	2 980 058 807	1 772 041 494,92
3	ADMINISTRATIVE REVENUE	1 894 666 175	1 791 362 923	2 230 433 803,22
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	120 825 000	454 258 930	1 633 495 533,85
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.	p.m.	55 500 814 751,62
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	10 060 483 262	10 884 368 649	19 827 086 908,03
	<b>Total</b>	<b>168 648 669 965</b>	<b>170 038 174 351</b>	<b>239 596 016 381,24</b>

### TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2023	Budget 2022	Outturn 2021
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.	p.m.	883 297,22
1 2	CUSTOMS DUTIES AND OTHER DUTIES	21 590 300 000	23 764 800 000	19 036 802 610,96
1 3	OWN RESOURCES BASED ON VALUE ADDED TAX	20 719 666 800	19 714 233 150	17 933 927 671,26
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME	107 886 059 928	104 087 927 412	115 819 165 637,76
1 6	GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING	0	0	10 862 016,96
1 7	OWN RESOURCES BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	6 376 668 800	6 361 164 480	5 830 502 655,44
	<b>Title 1 — Total</b>	<b>156 572 695 528</b>	<b>153 928 125 042</b>	<b>158 632 143 889,60</b>

### CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR				
1 1 0	<i>Sugar levies</i>	p.m.	p.m.	883 297,22	
	<b>Chapter 1 1 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>883 297,22</b>	

## Article 110 — Sugar levies

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	883 297,22

### Remarks

This article is intended to record revenue from outstanding production levies, storage levies, charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose, production charge, one-off amounts on additional sugar quotas and supplementary isoglucose quotas and the surplus amount.

Figures are net of collection costs.

### Legal basis

Commission Regulation (EEC) No 2670/81 of 14 September 1981 laying down detailed implementing rules in respect of sugar production in excess of the quota (OJ L 262, 16.9.1981, p. 14).

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1).

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Articles 15 and 16 thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Commission Regulation (EC) No 967/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards sugar production in excess of the quota (OJ L 176, 30.6.2006, p. 22).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1), point (a), thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Articles 51 and 64 thereof.

Council Regulation (EU) No 1360/2013 of 2 December 2013 fixing the production levies in the sugar sector for the 2001/2002, 2002/2003, 2003/2004, 2004/2005 and 2005/2006 marketing years, the coefficient required for calculating the additional levy for the 2001/2002 and 2004/2005 marketing years and the amount to be paid by sugar manufacturers to beet sellers in respect of the difference between the maximum levy and the levy to be charged for the 2002/2003, 2003/2004 and 2005/2006 marketing years (OJ L 343, 19.12.2013, p. 2).

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), and in particular Articles 128 and 142 thereof.

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(1)(a) thereof.

Council Regulation (EU) 2018/264 of 19 February 2018 fixing the production levies and the coefficient for calculating the additional levy in the sugar sector for the 1999/2000 marketing year and fixing the production levies in the sugar sector for the 2000/2001 marketing year (OJ L 51, 23.2.2018, p. 1).

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, p. 1), and in particular Article 2(1)(a) thereof.

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	p.m.	p.m.	209 180,90
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	37 621,01
Germany	p.m.	p.m.	536 860,18
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	71 932,98



Member State	Budget 2023	Budget 2022	Outturn 2021
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	27 702,15
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 1 1 0 — Total	p.m.	p.m.	883 297,22

## CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
1 2	CUSTOMS DUTIES AND OTHER DUTIES				
1 2 0	<i>Customs duties and other duties</i>	21 590 300 000	23 764 800 000	19 036 802 610,96	88,17 %
	<b>Chapter 1 2 — Total</b>	<b>21 590 300 000</b>	<b>23 764 800 000</b>	<b>19 036 802 610,96</b>	<b>88,17 %</b>

### Article 1 2 0 — Customs duties and other duties

### Figures

Budget 2023	Budget 2022	Outturn 2021
21 590 300 000	23 764 800 000	19 036 802 610,96

### Remarks

The assignment of customs duties as own resources to the financing of common expenditure is the logical consequence of the free movement of goods within the Union. This article may comprise levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the European Union in respect of trade with third countries and customs duties on products under the expired Treaty establishing the European Coal and Steel Community.

Figures are net of collection costs.

### Legal basis

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, p. 1), and in particular Article 2(1)(a) thereof.

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	2 018 900 000	2 342 735 511	1 723 925 668,07
Bulgaria	125 900 000	135 883 069	160 051 400,78

Member State	Budget 2023	Budget 2022	Outturn 2021
Czechia	396 000 000	416 700 343	297 931 973,47
Denmark	431 000 000	473 560 039	361 016 757,44
Germany	4 686 400 000	5 120 621 756	3 819 535 285,30
Estonia	52 500 000	58 020 098	42 695 569,14
Ireland	444 800 000	475 648 762	389 947 235,56
Greece	238 300 000	265 848 088	214 144 914,66
Spain	1 615 600 000	1 752 090 915	1 528 035 595,86
France	2 180 000 000	2 455 990 742	1 766 165 118,37
Croatia	47 000 000	51 521 847	42 005 749,23
Italy	2 705 200 000	2 967 031 764	1 867 910 277,87
Cyprus	27 800 000	31 911 054	30 861 269,55
Latvia	64 500 000	69 275 997	59 320 722,41
Lithuania	139 900 000	151 780 576	123 193 428,49
Luxembourg	18 100 000	20 307 034	16 364 414,57
Hungary	239 500 000	269 909 495	199 411 622,83
Malta	18 100 000	19 726 833	73 364 910,81
Netherlands	3 064 900 000	3 403 342 900	2 957 395 861,07
Austria	234 100 000	256 216 752	215 911 372,35
Poland	1 290 200 000	1 348 967 275	1 121 989 613,47
Portugal	202 500 000	233 820 994	170 735 560,29
Romania	243 100 000	266 080 169	217 348 566,71
Slovenia	141 400 000	148 531 451	126 418 267,25
Slovakia	128 800 000	134 606 627	371 560 252,69
Finland	161 200 000	179 514 183	156 763 965,99
Sweden	674 600 000	715 155 726	522 864 218,49
United Kingdom	—	—	459 933 018,24
Article 1 2 0 — Total	21 590 300 000	23 764 800 000	19 036 802 610,96

## CHAPTER 13 — OWN RESOURCES BASED ON VALUE ADDED TAX

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
1 3	OWN RESOURCES BASED ON VALUE ADDED TAX				
1 3 0	<i>Own resources based on value added tax</i>	20 719 666 800	19 714 233 150	17 933 927 671,26	86,56 %
	<b>Chapter 1 3 — Total</b>	<b>20 719 666 800</b>	<b>19 714 233 150</b>	<b>17 933 927 671,26</b>	<b>86,56 %</b>

### Article 1 3 0 — Own resources based on value added tax

### Figures

Budget 2023	Budget 2022	Outturn 2021
20 719 666 800	19 714 233 150	17 933 927 671,26

### Remarks

The applied uniform rate valid for all Member States to the VAT bases determined in accordance with Union rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State.

### Legal basis

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, p. 1), and in particular Article 2(1)(b) thereof.

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	710 974 500	680 360 700	590 408 400,00
Bulgaria	119 367 900	110 761 050	93 781 199,99
Czechia	356 100 000	326 613 600	277 115 772,43
Denmark	435 068 400	418 045 200	373 867 069,28
Germany	5 099 693 100	4 837 575 300	4 416 279 900,00
Estonia	50 725 800	48 463 500	41 040 900,00
Ireland	340 309 200	323 101 500	284 617 800,00
Greece	232 593 300	226 017 900	234 981 900,00
Spain	1 903 035 000	1 815 242 100	1 655 032 500,00
France	3 796 743 000	3 619 074 300	3 399 509 400,00
Croatia	95 386 950	90 876 450	79 728 399,58
Italy	2 245 145 100	2 156 047 800	2 058 714 000,00
Cyprus	37 828 500	35 319 300	31 827 150,00
Latvia	51 085 800	48 034 200	40 633 800,00
Lithuania	73 563 000	69 666 300	61 424 100,00
Luxembourg	90 616 950	87 085 500	64 496 550,00
Hungary	212 444 100	201 099 900	172 722 956,87
Malta	20 870 400	19 644 300	18 572 100,00
Netherlands	1 299 356 700	1 245 232 500	1 049 050 800,00
Austria	621 325 200	598 183 200	534 858 600,00
Poland	1 000 029 300	914 028 300	765 504 881,97
Portugal	354 659 100	337 610 550	315 647 700,00
Romania	272 453 700	250 362 600	230 570 807,05
Slovenia	83 067 600	78 684 000	66 307 500,00
Slovakia	136 727 700	124 888 800	110 376 900,00
Finland	307 435 200	297 033 300	285 934 200,00
Sweden	773 061 300	755 181 000	680 922 384,09
Article 1 3 0 — Total	20 719 666 800	19 714 233 150	17 933 927 671,26

## CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME				
1 4 0	<i>Own resources based on gross national income</i>	107 886 059 928	104 087 927 412	115 819 165 637,76	107,35 %
	<b>Chapter 1 4 — Total</b>	<b>107 886 059 928</b>	<b>104 087 927 412</b>	<b>115 819 165 637,76</b>	<b>107,35 %</b>

### Article 1 4 0 — Own resources based on gross national income

#### Figures

Budget 2023	Budget 2022	Outturn 2021
107 886 059 928	104 087 927 412	115 819 165 637,76

#### Remarks

The GNI-based resource is an ‘additional’ resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments, the plastic-based own resource and other revenue in any particular year. By implication, the GNI-based resource ensures that the budget is always balanced *ex ante*.

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (plastic-based own resource, VAT-based resource, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States.

The rate to be applied to the Member States' GNI for financial year 2023 is 0,6619 %.

### Legal basis

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, p. 1), and in particular Article 2(1)(d) thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15), and in particular Article 4(1) thereof.

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	3 726 934 032	3 636 814 018	3 960 927 949,00
Bulgaria	526 740 133	496 068 860	522 568 503,00
Czechia	1 841 063 950	1 720 084 325	1 805 721 604,28
Denmark	2 498 170 919	2 445 643 320	2 743 751 484,11
Germany	27 337 785 527	26 390 013 893	29 565 821 045,00
Estonia	226 970 214	218 660 566	231 435 182,00
Ireland	2 451 524 672	2 319 757 635	2 409 101 647,00
Greece	1 386 023 425	1 329 660 873	1 412 910 840,00
Spain	9 153 304 073	8 780 537 792	9 923 333 343,00
France	18 480 320 938	17 943 474 943	20 344 325 209,00
Croatia	420 918 310	407 011 101	437 713 608,29
Italy	13 164 860 836	12 813 417 790	14 451 005 313,00
Cyprus	166 927 534	158 185 616	174 736 321,00
Latvia	249 342 170	235 310 021	252 597 300,00
Lithuania	407 454 363	391 365 329	406 404 561,00
Luxembourg	399 869 515	390 032 459	354 096 735,00
Hungary	1 105 712 388	1 066 019 300	1 168 983 234,41
Malta	102 998 769	98 191 681	101 963 903,00
Netherlands	6 386 211 633	6 181 737 350	6 833 216 193,00
Austria	3 011 255 151	2 901 482 210	3 216 057 978,00
Poland	4 440 345 866	4 141 576 765	4 290 375 438,99
Portugal	1 578 626 517	1 512 066 566	1 732 958 117,00
Romania	1 899 539 885	1 763 197 030	1 881 698 891,28
Slovenia	391 978 865	372 799 201	395 916 149,00
Slovakia	763 818 402	703 985 847	778 213 668,00
Finland	1 854 410 739	1 812 413 796	2 060 260 648,00
Sweden	3 912 951 102	3 858 419 125	4 363 070 772,40
Article 1 4 0 — Total	107 886 059 928	104 087 927 412	115 819 165 637,76

## CHAPTER 1 6 — GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
1 6	GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING				
1 6 0	<i>GNI lump sum reductions granted to certain Member States and their financing</i>	0	0	10 862 016,96	Infinity %
	<b>Chapter 1 6 — Total</b>	<b>0</b>	<b>0</b>	<b>10 862 016,96</b>	<b>Infinity %</b>

## Article 1 6 0 — GNI lump sum reductions granted to certain Member States and their financing

### Figures

Budget 2023	Budget 2022	Outturn 2021
0	0	10 862 016,96

### Remarks

This article is intended to record reductions in the annual GNI contributions of certain Member States and their financing in accordance with Decision (EU, Euratom) 2020/2053.

### Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10a(6) thereof.

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(4) thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15), and in particular Article 4(2) thereof.

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	288 908 919	273 282 042	263 254 981,00
Bulgaria	40 832 470	37 276 229	34 731 448,00
Czechia	142 717 792	129 252 734	120 681 726,16
Denmark	- 221 040 846	- 204 061 153	-199 670 906,81
Germany	-1 918 868 106	-1 793 470 790	-1 752 923 636,00
Estonia	17 594 548	16 430 867	15 381 866,00
Ireland	190 040 214	174 314 138	160 116 017,00
Greece	107 443 418	99 915 045	93 906 231,00
Spain	709 556 746	659 798 186	659 534 069,00
France	1 432 579 568	1 348 331 105	1 352 143 996,00
Croatia	32 629 248	30 584 139	29 114 380,98
Italy	1 020 529 390	962 841 915	960 456 533,00
Cyprus	12 940 088	11 886 582	11 613 492,00
Latvia	19 328 804	17 681 961	16 788 363,00
Lithuania	31 585 533	29 408 465	27 010 849,00
Luxembourg	30 997 562	29 308 308	23 534 316,00
Hungary	85 713 932	80 104 160	75 749 781,17
Malta	7 984 381	7 378 442	6 776 822,00
Netherlands	-1 618 030 947	-1 511 692 515	-1 491 415 629,00
Austria	- 388 065 495	- 363 210 943	-358 478 155,00
Poland	344 212 029	311 211 557	278 061 640,67
Portugal	122 373 854	113 621 603	115 177 519,00
Romania	147 250 799	132 492 363	124 124 657,47
Slovenia	30 385 885	28 013 345	26 313 758,00
Slovakia	59 210 586	52 899 788	51 722 381,00
Finland	143 752 424	136 190 671	136 931 013,00
Sweden	- 872 562 796	- 809 788 244	-769 775 496,68
Article 1 6 0 — Total	0	0	10 862 016,96

## CHAPTER 17 — OWN RESOURCES BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
1 7	OWN RESOURCES BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE				
1 7 0	<i>Own resources based on non-recycled plastic packaging waste</i>	6 376 668 800	6 361 164 480	5 830 502 655,44	91,43 %
	<b>Chapter 1 7 — Total</b>	<b>6 376 668 800</b>	<b>6 361 164 480</b>	<b>5 830 502 655,44</b>	<b>91,43 %</b>

### Article 1 7 0 — Own resources based on non-recycled plastic packaging waste

Figures

Budget 2023	Budget 2022	Outturn 2021
6 376 668 800	6 361 164 480	5 830 502 655,44

Remarks

This article is intended to record the payments resulting from the application of a uniform call rate to the weight of non-recycled plastic packaging waste generated in each Member State. The uniform call rate shall be EUR 0,80 per kilogram. Certain Member States shall be entitled to annual lump sum reductions.

Legal basis

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, p. 1), and in particular Article 2(1)(c) thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	148 939 040	147 528 960	151 012 640,00
Bulgaria	45 700 160	43 951 840	22 173 920,00
Czechia	53 909 040	51 513 680	52 580 006,58
Denmark	108 464 640	110 257 280	124 590 164,65
Germany	1 380 200 960	1 376 979 840	1 357 307 680,00
Estonia	24 044 560	24 004 240	22 481 040,00
Ireland	198 624 240	196 735 920	145 762 960,00
Greece	69 986 080	69 846 000	48 034 240,00
Spain	519 598 800	498 201 360	478 754 480,00
France	1 295 480 720	1 305 596 400	1 247 247 520,00
Croatia	20 006 240	20 061 200	17 862 035,29
Italy	796 436 400	793 205 680	744 439 280,00
Cyprus	4 658 160	4 328 880	3 377 920,00
Latvia	14 740 720	14 852 960	14 807 040,00
Lithuania	13 465 680	12 920 080	10 737 120,00
Luxembourg	13 063 600	13 255 200	14 015 760,00
Hungary	206 997 440	203 488 080	150 414 586,04
Malta	9 073 060	8 894 900	7 179 300,00
Netherlands	180 202 720	177 346 400	205 092 000,00
Austria	150 980 320	154 381 440	156 078 240,00
Poland	549 479 200	564 872 720	361 223 779,90
Portugal	167 198 320	168 097 520	167 299 200,00
Romania	197 252 000	195 498 240	114 841 365,66

Member State	Budget 2023	Budget 2022	Outturn 2021
Slovenia	15 924 940	15 170 060	10 338 860,00
Slovakia	35 261 600	34 223 440	33 593 920,00
Finland	59 797 760	60 191 120	69 406 800,00
Sweden	97 182 400	95 761 040	99 850 797,32
Article 1 7 0 — Total	6 376 668 800	6 361 164 480	5 830 502 655,44

## TITLE 2 — SURPLUSES, BALANCES AND ADJUSTMENTS

### Figures

Title Chapter	Heading	Budget 2023	Budget 2022	Outturn 2021
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR	p.m.	3 227 058 807	1 768 617 610,09
2 1	BALANCES ADJUSTMENT	p.m.	p.m.	3 819 098,92
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES	p.m.	p.m.	-395 214,09
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS	p.m.	p.m.	0,—
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES	p.m.	-247 000 000	0,—
2 6	ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION	p.m.	p.m.	0,—
	<b>Title 2 — Total</b>	<b>p.m.</b>	<b>2 980 058 807</b>	<b>1 772 041 494,92</b>

## CHAPTER 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
2 0	SURPLUS FROM PREVIOUS FINANCIAL YEAR				
2 0 0	<i>Surplus from previous financial year</i>	p.m.	3 227 058 807	1 768 617 610,09	
	<b>Chapter 2 0 — Total</b>	<b>p.m.</b>	<b>3 227 058 807</b>	<b>1 768 617 610,09</b>	

### Article 2 0 0 — *Surplus from previous financial year*

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	3 227 058 807	1 768 617 610,09

#### Remarks

In accordance with Article 18 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 39 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 1(1) of Regulation (EU, Euratom) 2021/768.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 16 05 01 of the statement of expenditure in Section III 'Commission'.

### Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39).

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, p. 1), and in particular Article 18 thereof.

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, p. 1), and in particular Article 8 thereof.

Council Regulation (EU, Euratom) 2021/768 of 30 April 2021 laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014 (OJ L 165, 11.5.2021, p. 1).

## CHAPTER 2 1 — BALANCES ADJUSTMENT

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
2 1	BALANCES ADJUSTMENT				
2 1 0	VAT balances	p.m.	p.m.	402 027 213,52	
2 1 1	GNI balances	p.m.	p.m.	135 825 786,74	
2 1 2	Netting of VAT and GNI balances	p.m.	p.m.	-534 033 901,34	
2 1 3	Plastics balances	p.m.	p.m.		
2 1 4	Netting of plastics balances	p.m.	p.m.		
	<b>Chapter 2 1 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>3 819 098,92</b>	

### Article 2 1 0 — VAT balances

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	402 027 213,52

#### Remarks

Under Article 7(1) of Regulation (EEC, Euratom) No 1553/89, Member States are to send the Commission a statement of the total amount of the VAT resources base for the previous calendar year before 31 July.

Each Member State is debited with an amount calculated on the basis of that statement according to Union rules and credited with the 12 payments actually made during the previous financial year.

Any corrections to those statements resulting from Commission controls in accordance with Article 9 of Regulation (EEC, Euratom) No 1553/89 or/and any changes to the GNI of previous financial years that have an effect on the capping of the 'VAT' base will lead to adjustments of the 'VAT' balances.

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

### Legal basis

Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b thereof.



Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	p.m.	p.m.	-8 423 144,14
Bulgaria	p.m.	p.m.	4 679 654,82
Czechia	p.m.	p.m.	8 347 086,00
Denmark	p.m.	p.m.	-9 111 756,93
Germany	p.m.	p.m.	-3 279 237,56
Estonia	p.m.	p.m.	646 532,23
Ireland	p.m.	p.m.	2 027 618,84
Greece	p.m.	p.m.	14 161 949,75
Spain	p.m.	p.m.	85 193 107,43
France	p.m.	p.m.	57 409 116,59
Croatia	p.m.	p.m.	2 987 185,01
Italy	p.m.	p.m.	48 956 149,21
Cyprus	p.m.	p.m.	1 479 150,00
Latvia	p.m.	p.m.	3 152 249,19
Lithuania	p.m.	p.m.	3 076 123,03
Luxembourg	p.m.	p.m.	-1 970 850,00
Hungary	p.m.	p.m.	11 372 185,14
Malta	p.m.	p.m.	2 757 450,00
Netherlands	p.m.	p.m.	-1 044 049,22
Austria	p.m.	p.m.	1 648 819,67
Poland	p.m.	p.m.	117 907 315,34
Portugal	p.m.	p.m.	11 633 700,00
Romania	p.m.	p.m.	17 410 232,39
Slovenia	p.m.	p.m.	782 209,93
Slovakia	p.m.	p.m.	10 681 499,91
Finland	p.m.	p.m.	11 691 656,61
Sweden	p.m.	p.m.	7 855 260,28
United Kingdom	—	—	
Article 2 1 0 — Total	p.m.	p.m.	402 027 213,52

## Article 2 1 1 — GNI balances

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	135 825 786,74

### Remarks

On the basis of figures for aggregate gross national income and its components from the preceding financial year, supplied by the Member States in accordance with Article 2(2) of Regulation (EU) 2019/516, each Member State shall be debited with an amount calculated in accordance with Union rules and credited with the 12 payments made during that previous financial year.

Any changes to the GNI of previous financial years pursuant to Article 2(2) of Regulation (EU) 2019/516, subject to Articles 5 and 8 thereof, gives rise for each Member State concerned to an adjustment to the balance established pursuant to Article 10b(4) of Regulation (EU, Euratom) No 609/2014.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments were supplied.

### Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b thereof.

Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation) (OJ L 91, 29.3.2019, p. 19).

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	p.m.	p.m.	92 819 448,88
Bulgaria	p.m.	p.m.	11 789 507,15
Czechia	p.m.	p.m.	8 465 145,33
Denmark	p.m.	p.m.	73 489 773,45
Germany	p.m.	p.m.	-301 299 684,41
Estonia	p.m.	p.m.	12 486 109,98
Ireland	p.m.	p.m.	92 611 358,47
Greece	p.m.	p.m.	-227 073 018,51
Spain	p.m.	p.m.	-61 742 946,84
France	p.m.	p.m.	53 547 143,29
Croatia	p.m.	p.m.	12 639 625,70
Italy	p.m.	p.m.	-99 091 791,52
Cyprus	p.m.	p.m.	6 354 570,32
Latvia	p.m.	p.m.	6 084 550,16
Lithuania	p.m.	p.m.	19 851 473,55
Luxembourg	p.m.	p.m.	-8 435 337,35
Hungary	p.m.	p.m.	93 861 931,15
Malta	p.m.	p.m.	12 730 125,95
Netherlands	p.m.	p.m.	76 528 157,83
Austria	p.m.	p.m.	-38 547 579,97
Poland	p.m.	p.m.	14 148 819,61
Portugal	p.m.	p.m.	37 588 925,20
Romania	p.m.	p.m.	105 598 892,29
Slovenia	p.m.	p.m.	-4 042 898,94
Slovakia	p.m.	p.m.	-14 907 222,10
Finland	p.m.	p.m.	-20 511 049,33
Sweden	p.m.	p.m.	180 881 757,40
Article 2 1 1 — Total	p.m.	p.m.	135 825 786,74

## Article 2 1 2 — Netting of VAT and GNI balances

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	-534 033 901,34

### Remarks

Result of the calculation for the netting of adjustments to the VAT and GNI-based resources of previous financial years.

This calculation is the product of multiplying the total amounts of the adjustments referred to in Article 10b(1) to (4) of Regulation (EU, Euratom) No 609/2014, with the exception of particular adjustments pursuant to Article 10b(2), points (b) and (c), of that Regulation, by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments were supplied.

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

### Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b(5) thereof.

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, p. 1).

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	p.m.	p.m.	-18 524 557,45
Bulgaria	p.m.	p.m.	-2 353 144,61
Czechia	p.m.	p.m.	-7 943 772,61
Denmark	p.m.	p.m.	-12 239 319,36
Germany	p.m.	p.m.	-138 113 908,90
Estonia	p.m.	p.m.	-1 069 969,18
Ireland	p.m.	p.m.	-10 156 023,90
Greece	p.m.	p.m.	-6 927 744,25
Spain	p.m.	p.m.	-46 682 432,75
France	p.m.	p.m.	-95 444 043,39
Croatia	p.m.	p.m.	-1 988 696,12
Italy	p.m.	p.m.	-67 186 987,70
Cyprus	p.m.	p.m.	-802 629,23
Latvia	p.m.	p.m.	-1 184 958,57
Lithuania	p.m.	p.m.	-1 849 473,33
Luxembourg	p.m.	p.m.	-1 751 591,62
Hungary	p.m.	p.m.	-5 392 129,15
Malta	p.m.	p.m.	-472 769,29
Netherlands	p.m.	p.m.	-30 507 588,46
Austria	p.m.	p.m.	-15 346 530,68
Poland	p.m.	p.m.	-19 204 623,30
Portugal	p.m.	p.m.	-7 975 056,79
Romania	p.m.	p.m.	-8 359 538,90
Slovenia	p.m.	p.m.	-1 842 450,49
Slovakia	p.m.	p.m.	-3 627 682,40
Finland	p.m.	p.m.	-9 174 220,99
Sweden	p.m.	p.m.	-17 912 057,92
Article 2 1 2 — Total	p.m.	p.m.	-534 033 901,34

### Article 2 1 3 — Plastics balances

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	

#### Remarks

On the basis of the annual statement providing the calculation of the amount of the own resource based on non-recycled plastic packaging waste, each Member State shall, in the year following that in which that statement was sent, be debited or credited with an amount calculated as the difference between the amounts in the forecast for a given year and the real amounts in the statement for that same year.

After 31 July of the fifth year following a given financial year, changes shall no longer be taken into account, except on points notified within that time limit either by the Commission or by the Member State.

#### Legal basis

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, p. 1), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	p.m.	p.m.	
Bulgaria	p.m.	p.m.	
Czechia	p.m.	p.m.	
Denmark	p.m.	p.m.	
Germany	p.m.	p.m.	
Estonia	p.m.	p.m.	
Ireland	p.m.	p.m.	
Greece	p.m.	p.m.	
Spain	p.m.	p.m.	
France	p.m.	p.m.	
Croatia	p.m.	p.m.	
Italy	p.m.	p.m.	
Cyprus	p.m.	p.m.	
Latvia	p.m.	p.m.	
Lithuania	p.m.	p.m.	
Luxembourg	p.m.	p.m.	
Hungary	p.m.	p.m.	
Malta	p.m.	p.m.	
Netherlands	p.m.	p.m.	
Austria	p.m.	p.m.	
Poland	p.m.	p.m.	
Portugal	p.m.	p.m.	
Romania	p.m.	p.m.	
Slovenia	p.m.	p.m.	
Slovakia	p.m.	p.m.	
Finland	p.m.	p.m.	
Sweden	p.m.	p.m.	
Article 2 1 3 — Total	p.m.	p.m.	

## Article 2 1 4 — Netting of plastics balances

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	

### Remarks

Result of the calculation for the netting of adjustments to plastic-based own resources of previous financial years.

This calculation is the product of multiplying the total amounts of adjustments by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments were supplied (the ‘net amount’).

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

### Legal basis

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, p. 1), and in particular Article 2(1), point (c), thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	p.m.	p.m.	

Member State	Budget 2023	Budget 2022	Outturn 2021
Bulgaria	p.m.	p.m.	
Czechia	p.m.	p.m.	
Denmark	p.m.	p.m.	
Germany	p.m.	p.m.	
Estonia	p.m.	p.m.	
Ireland	p.m.	p.m.	
Greece	p.m.	p.m.	
Spain	p.m.	p.m.	
France	p.m.	p.m.	
Croatia	p.m.	p.m.	
Italy	p.m.	p.m.	
Cyprus	p.m.	p.m.	
Latvia	p.m.	p.m.	
Lithuania	p.m.	p.m.	
Luxembourg	p.m.	p.m.	
Hungary	p.m.	p.m.	
Malta	p.m.	p.m.	
Netherlands	p.m.	p.m.	
Austria	p.m.	p.m.	
Poland	p.m.	p.m.	
Portugal	p.m.	p.m.	
Romania	p.m.	p.m.	
Slovenia	p.m.	p.m.	
Slovakia	p.m.	p.m.	
Finland	p.m.	p.m.	
Sweden	p.m.	p.m.	
Article 2 1 4 — Total	p.m.	p.m.	

## CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
2 2	ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES				
2 2 0	<i>Adjustment for non-participation in the area of migration, border management and security policies</i>	p.m.	p.m.	-395 214,09	
	<b>Chapter 2 2 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>-395 214,09</b>	

### *Article 2 2 0 — Adjustment for non-participation in the area of migration, border management and security policies*

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	-395 214,09

### Remarks

Article 3 of the Protocol on the position of Denmark and Article 5 of the Protocol on the position of Ireland, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, grant full exemption to these Member States from supporting the financial consequences of some specific policies in the area of freedom, security and justice, with the exception of the

related administrative costs. They can therefore obtain an adjustment to the own resources paid for each year in which they do not participate.

Each Member State's contribution to the adjustment mechanism is calculated by applying to the budget expenditure resulting from this operation or policy the scale of the aggregate GNI and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Regulation (EU) 2019/516 of 19 March 2019 on the harmonisation of gross national income at market prices (OJ L 91, 29.3.2019, p. 19).

Also in accordance with Article 332 TFEU, and based on Article 91(7) of Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1), the expenditure of the EPPO shall be borne by the participating Member States.

The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the account referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014 on the first working day of December, in accordance with Article 11 of that Regulation.

#### *Legal basis*

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 11 thereof.

Protocol on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 3 thereof, and Protocol on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 5 thereof.

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	p.m.	p.m.	1 873 363,49
Bulgaria	p.m.	p.m.	244 102,67
Czechia	p.m.	p.m.	868 655,57
Denmark	p.m.	p.m.	-37 822 101,16
Germany	p.m.	p.m.	14 043 399,90
Estonia	p.m.	p.m.	107 870,88
Ireland	p.m.	p.m.	-13 589 847,79
Greece	p.m.	p.m.	667 909,31
Spain	p.m.	p.m.	4 578 806,01
France	p.m.	p.m.	9 566 971,22
Croatia	p.m.	p.m.	208 147,75
Italy	p.m.	p.m.	6 791 463,55
Cyprus	p.m.	p.m.	82 228,88
Latvia	p.m.	p.m.	119 705,97
Lithuania	p.m.	p.m.	195 057,76
Luxembourg	p.m.	p.m.	184 017,91
Hungary	p.m.	p.m.	409 001,08
Malta	p.m.	p.m.	48 253,23
Netherlands	p.m.	p.m.	3 194 912,68
Austria	p.m.	p.m.	1 537 278,77
Poland	p.m.	p.m.	1 501 320,84
Portugal	p.m.	p.m.	798 991,89
Romania	p.m.	p.m.	850 241,73
Slovenia	p.m.	p.m.	188 919,10
Slovakia	p.m.	p.m.	369 403,10
Finland	p.m.	p.m.	974 578,77
Sweden	p.m.	p.m.	1 612 132,80
Article 2 2 0 — Total	p.m.	p.m.	-395 214,09

## CHAPTER 2 3 — ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
2 3	ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS				
2 3 0	<i>Adjustment for the implementation of own resources decisions</i>	p.m.	p.m.	0,—	
	<b>Chapter 2 3 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>	

### Article 2 3 0 — Adjustment for the implementation of own resources decisions

Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

Remarks

Result of the calculation for the retroactive implementation of own resources decisions after their ratification.

Legal basis

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, p. 1), and in particular Article 11 thereof.

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
<b>Article 2 3 0 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>

## CHAPTER 2 4 — ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
2 4	ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES				
2 4 0	<i>Adjustment for exchange rate differences for own resources</i>	p.m.	-247 000 000	0,—	
	<b>Chapter 2 4 — Total</b>	<b>p.m.</b>	<b>-247 000 000</b>	<b>0,—</b>	

### Article 2 4 0 — Adjustment for exchange rate differences for own resources

Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	-247 000 000	0,—

Remarks

This item is intended to record significant gains or losses resulting from the differences between the exchange rates provided for in Article 10a(1) of Regulation (EU, Euratom) No 609/2014 for the conversion into national currency of the budgeted amounts for own resources, on the one hand, and the exchange rates used to enter the amounts in the Commission accounts, on the other hand.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10a(1) thereof.

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, p. 1), and in particular Article 19(3) thereof.

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, p. 1).

## CHAPTER 2 6 — ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
2 6	ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION				
2 6 0	<i>Adjustment for the United Kingdom correction</i>	p.m.	p.m.	0,—	
	<b>Chapter 2 6 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>	

### Article 2 6 0 — Adjustment for the United Kingdom correction

Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—



### Remarks

Result of the adjusted calculation of the financing of the correction of budgetary imbalances for the United Kingdom.

### Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Articles 4 and 5.

Member State	Budget 2023	Budget 2022	Outturn 2021
Belgium	—	—	0,—
Bulgaria	—	—	0,—
Czechia	—	—	0,—
Denmark	—	—	0,—
Germany	—	—	0,—
Estonia	—	—	0,—
Ireland	—	—	0,—
Greece	—	—	0,—
Spain	—	—	0,—
France	—	—	0,—
Croatia	—	—	0,—
Italy	—	—	0,—
Cyprus	—	—	0,—
Latvia	—	—	0,—
Lithuania	—	—	0,—
Luxembourg	—	—	0,—
Hungary	—	—	0,—
Malta	—	—	0,—
Netherlands	—	—	0,—
Austria	—	—	0,—
Poland	—	—	0,—
Portugal	—	—	0,—
Romania	—	—	0,—
Slovenia	—	—	0,—
Slovakia	—	—	0,—
Finland	—	—	0,—
Sweden	—	—	0,—
United Kingdom	—	—	0,—
Article 2 6 0 — Total	—	—	0,—

## TITLE 3 — ADMINISTRATIVE REVENUE

### Figures

Title Chapter	Heading	Budget 2023	Budget 2022	Outturn 2021
3 0	REVENUE FROM STAFF	1 889 665 175	1 776 360 923	1 699 495 024,96
3 1	REVENUE LINKED TO PROPERTY	p.m.	p.m.	37 077 306,27
3 2	REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE	p.m.	p.m.	148 329 875,74
3 3	OTHER ADMINISTRATIVE REVENUE	5 001 000	15 002 000	345 531 596,25
	<b>Title 3 — Total</b>	<b>1 894 666 175</b>	<b>1 791 362 923</b>	<b>2 230 433 803,22</b>

## CHAPTER 3 0 — REVENUE FROM STAFF

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
3 0	REVENUE FROM STAFF				
<b>3 0 0</b>	<b>Taxes and levies</b>				
3 0 0 0	Tax on remunerations	1 038 902 904	963 604 863	916 053 934,06	88,18 %
3 0 0 1	Special levies on remunerations	113 155 107	105 493 541	102 039 623,59	90,18 %
	<i>Article 3 0 0 — Subtotal</i>	1 152 058 011	1 069 098 404	1 018 093 557,65	88,37 %
<b>3 0 1</b>	<b>Contributions to the pension scheme</b>				
3 0 1 0	Staff contributions to the pension scheme	602 890 408	553 432 999	535 178 128,38	88,77 %
3 0 1 1	Transfer or purchase of pension rights by staff	69 690 172	95 469 448	89 791 172,06	128,84 %
3 0 1 2	Contributions to the pension scheme by staff on leave	140 000	140 000	70 183,74	50,13 %
3 0 1 3	Contributions by decentralised agencies and international organisations	64 886 584	58 220 072	56 361 983,13	86,86 %
3 0 1 4	Contributions by Members of the European Parliament	p.m.	p.m.	0,—	
	<i>Article 3 0 1 — Subtotal</i>	737 607 164	707 262 519	681 401 467,31	92,38 %
	<b>Chapter 3 0 — Total</b>	<b>1 889 665 175</b>	<b>1 776 360 923</b>	<b>1 699 495 024,96</b>	<b>89,94 %</b>

### Article 3 0 0 — Taxes and levies

Item 3 0 0 0 — Tax on remunerations

Figures

Budget 2023	Budget 2022	Outturn 2021
1 038 902 904	963 604 863	916 053 934,06

Remarks

This revenue represents all the tax levied on salaries, wages and emoluments of every type, with the exception of benefits and family allowances, paid to Members of the Commission, officials, other servants and persons in receipt of the compensation payments on termination of employment referred to in Chapter 01 of each title of the statement of expenditure and to persons in receipt of a pension.

Parliament	90 087 504
Council	31 450 000
Commission:	716 032 382
— administration	(566 743 000)
— research and technological development	(22 487 133)
— research (indirect actions)	(16 976 765)
— European Anti-Fraud Office (OLAF)	(3 859 000)
— European Personnel Selection Office (EPSO)	(1 064 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(3 421 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 108 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 287 000)
— Publications Office of the European Union (OP)	(4 775 000)
— Agency for Support for BEREC (BEREC Office)	(125 817)
— Agency for the Cooperation of Energy Regulators (ACER)	(593 015)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(182 947)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(352 031)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(212 381)
— Community Plant Variety Office (CPVO)	(500 835)

— EU Agency for the Space Programme (EUSPA ex-GSA)	(1 691 892)	
— European Agency for Safety and Health at Work (EU-OSHA)	(416 328)	
— European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (eu-LISA)	(1 886 114)	
— European Aviation Safety Agency (EASA)	(5 981 410)	
— European Banking Authority (EBA)	(1 894 423)	
— European Border and Coast Guard Agency (Frontex)	(5 530 745)	
— European Centre for Disease Prevention and Control (ECDC)	(2 007 326)	
— European Centre for the Development of Vocational Training (Cedefop)	(710 653)	
— European Chemicals Agency (ECHA)	(4 304 406)	
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(2 261 608)	
— European Cybersecurity Competence Centre (ECCC ex Cyber)	(200 998)	
— European Education and Culture Executive Agency (EACEA)	(2 581 566)	
— European Environment Agency (EEA)	(2 163 525)	
— European Fisheries Control Agency (EFCA)	(605 676)	
— European Food Safety Authority (EFSA)	(2 807 693)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(1 033 140)	
— European Health and Digital Executive Agency (HaDEA ex-CHAFEA&EAHC)	(1 730 024)	
— European High-Performance Computing Joint Undertaking (Euro HPC)	(110 116)	
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(1 318 558)	
— European Institute for Gender Equality (EIGE)	(200 998)	
— European Institute of Innovation and Technology (EIT)	(277 919)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 216 643)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(4 004 217)	
— European Labour Authority (ELA)	(267 217)	
— European Maritime Safety Agency (EMSA)	(1 805 315)	
— European Medicines Agency (EMA)	(6 257 963)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(885 322)	
— European Public Prosecutor's Office (EPPO)	(2 031 565)	
— European Research Council Executive Agency (ERCEA)	(2 483 919)	
— European Research Executive Agency (REA)	(4 034 040)	
— European Securities and Markets Authority (ESMA)	(2 421 642)	
— European Training Foundation (ETF)	(945 974)	
— European Union Agency for Asylum (EUAA ex-EASO)	(1 959 266)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(1 429 287)	
— European Union Agency for Cybersecurity (ENISA)	(572 287)	
— European Union Agency for Fundamental Rights (FRA)	(965 909)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(5 146 995)	
— European Union Agency for Law Enforcement Training (CEPOL)	(312 026)	
— European Union Agency for Railways (ERA)	(1 565 383)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(7 741 195)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(123 326)	
— Global Health EDCTP3 Joint Undertaking	(200 998)	
— Innovative Health Initiative JU (IHI ex-IMI)	(344 694)	
— Key Digital Technologies Joint Undertaking (KDT JU ex-ECSEL)	(254 774)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(303 531)	
— Single Resolution Board (SRB)	(2 821 658)	
— Smart Networks and Services Joint Undertaking	(100 499)	
— Translation Centre for the bodies of the European Union (CdT)	(1 433 695)	
Court of Justice of the European Union		36 076 000
European Court of Auditors		14 797 000
European Economic and Social Committee		6 619 325
European Committee of the Regions		5 458 225
European Ombudsman		762 468
European Data Protection Supervisor		876 000
European External Action Service		25 694 000

European Investment Bank	58 800 000
European Central Bank	46 000 000
European Investment Fund	6 250 000
Total	1 038 902 904

### Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Protocol on the privileges and immunities of the European Union, and in particular Article 12 thereof.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 187, 8.8.1967, p. 1).

Regulation (EEC, Euratom, ECSC) of the Council No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8).

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

Council Decision 2009/910/EU of 1 December 2009 laying down the conditions of employment of the High Representative of the Union for Foreign Affairs and Security Policy (OJ L 322, 9.12.2009, p. 36).

Council Decision 2009/912/EU of 1 December 2009 laying down the conditions of employment of the Secretary-General of the Council of the European Union (OJ L 322, 9.12.2009, p. 38).

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

### Item 3 0 0 1 — Special levies on remunerations

#### Figures

Budget 2023	Budget 2022	Outturn 2021
113 155 107	105 493 541	102 039 623,59

#### Remarks

This item is intended to record the proceeds from the special levy and the solidarity levy on the salaries of officials and other servants in active employment in accordance with Article 66a of the Staff Regulations.

This item also covers any revenue resulting from the residual amount of the temporary contribution applied until 30 June 2003 from the salaries of Members of the Commission, officials and other servants in active employment.

Parliament	13 949 518
Council	5 090 000
Commission:	77 595 387
— administration	(47 034 000)
— research and technological development	(4 549 544)

— research (indirect actions)	(3 199 903)
— European Anti-Fraud Office (OLAF)	(793 000)
— European Personnel Selection Office (EPSO)	(221 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(627 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(190 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(418 000)
— Publications Office of the European Union (OP)	(1 039 000)
— Agency for Support for BEREC (BEREC Office)	(36 855)
— Agency for the Cooperation of Energy Regulators (ACER)	(163 029)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(36 544)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(75 387)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(49 323)
— Community Plant Variety Office (CPVO)	(104 236)
— EU Agency for the Space Programme (EUSPA ex-GSA)	(450 633)
— European Agency for Safety and Health at Work (EU-OSHA)	(98 018)
— European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (eu-LISA)	(368 932)
— European Aviation Safety Agency (EASA)	(1 435 688)
— European Banking Authority (EBA)	(364 840)
— European Border and Coast Guard Agency (Frontex)	(1 494 140)
— European Centre for Disease Prevention and Control (ECDC)	(344 417)
— European Centre for the Development of Vocational Training (Cedefop)	(15 135)
— European Chemicals Agency (ECHA)	(887 569)
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(431 483)
— European Cybersecurity Competence Centre (ECCC ex Cyber)	(54 120)
— European Education and Culture Executive Agency (EACEA)	(446 679)
— European Environment Agency (EEA)	(362 201)
— European Fisheries Control Agency (EFCA)	(145 166)
— European Food Safety Authority (EFSA)	(673 293)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(172 128)
— European Health and Digital Executive Agency (HaDEA ex-CHAFEA&EAHC)	(301 927)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(21 343)
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(242 984)
— European Institute for Gender Equality (EIGE)	(54 120)
— European Institute of Innovation and Technology (EIT)	(89 192)
— European Insurance and Occupational Pensions Authority (EIOPA)	(261 807)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(863 089)
— European Labour Authority (ELA)	(69 727)
— European Maritime Safety Agency (EMSA)	(484 046)
— European Medicines Agency (EMA)	(1 196 652)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(204 563)
— European Public Prosecutor's Office (EPPO)	(193 391)
— European Research Council Executive Agency (ERCEA)	(462 120)
— European Research Executive Agency (REA)	(713 779)
— European Securities and Markets Authority (ESMA)	(441 839)
— European Training Foundation (ETF)	(227 281)
— European Union Agency for Asylum (EUAA ex-EASO)	(424 802)
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(278 397)
— European Union Agency for Cybersecurity (ENISA)	(153 722)
— European Union Agency for Fundamental Rights (FRA)	(22 091)
— European Union Agency for Law Enforcement Cooperation (Europol)	(1 187 317)
— European Union Agency for Law Enforcement Training (CEPOL)	(68 248)
— European Union Agency for Railways (ERA)	(320 507)
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(1 732 228)
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(24 942)
— Global Health EDCTP3 Joint Undertaking	(54 120)

— Innovative Health Initiative JU (IHI ex-IMI)	(73 972)	
— Key Digital Technologies Joint Undertaking (KDT JU ex-ECSEL)	(54 682)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(72 035)	
— Single Resolution Board (SRB)	(658 282)	
— Smart Networks and Services Joint Undertaking	(27 060)	
— Translation Centre for the bodies of the European Union (CdT)	(333 859)	
Court of Justice of the European Union		6 394 000
European Court of Auditors		2 500 000
European Economic and Social Committee		1 324 920
European Committee of the Regions		1 085 260
European Ombudsman		137 022
European Data Protection Supervisor		186 000
European External Action Service		4 893 000
	Total	113 115 107

### *Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 66a thereof.

Conditions of Employment of Other Servants of the European Union.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

## ***Article 3 0 1 — Contributions to the pension scheme***

### **Item 3 0 1 0 — Staff contributions to the pension scheme**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
602 890 408	553 432 999	535 178 128,38

#### *Remarks*

The revenue represents staff contributions to the financing of the pension scheme.

Parliament	80 907 167
Council	30 405 000
Commission:	419 562 590
— administration	(235 168 000)
— research and technological development	(23 988 990)
— research (indirect actions)	(15 598 675)
— European Anti-Fraud Office (OLAF)	(3 597 000)
— European Personnel Selection Office (EPSO)	(1 221 000)

— Office for Infrastructure and Logistics in Brussels (OIB)	(6 518 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 866 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(4 035 000)
— Publications Office of the European Union (OP)	(5 481 000)
— Agency for Support for BEREC (BEREC Office)	(251 636)
— Agency for the Cooperation of Energy Regulators (ACER)	(943 814)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(208 348)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(366 634)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(243 682)
— Community Plant Variety Office (CPVO)	(518 458)
— EU Agency for the Space Programme (EUSPA ex-GSA)	(2 446 009)
— European Agency for Safety and Health at Work (EU-OSHA)	(573 535)
— European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (eu-LISA)	(2 406 157)
— European Aviation Safety Agency (EASA)	(7 043 595)
— European Banking Authority (EBA)	(1 920 229)
— European Border and Coast Guard Agency (Frontex)	(11 265 063)
— European Centre for Disease Prevention and Control (ECDC)	(2 382 656)
— European Centre for the Development of Vocational Training (Cedefop)	(959 695)
— European Chemicals Agency (ECHA)	(5 053 795)
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(3 401 309)
— European Cybersecurity Competence Centre (ECCC ex Cyber)	(339 382)
— European Education and Culture Executive Agency (EACEA)	(3 432 547)
— European Environment Agency (EEA)	(2 053 725)
— European Fisheries Control Agency (EFCA)	(813 484)
— European Food Safety Authority (EFSA)	(4 172 432)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(924 584)
— European Health and Digital Executive Agency (HaDEA ex-CHAFFEA&EAHC)	(2 524 645)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(127 595)
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(1 897 877)
— European Institute for Gender Equality (EIGE)	(339 382)
— European Institute of Innovation and Technology (EIT)	(531 840)
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 470 774)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(4 413 907)
— European Labour Authority (ELA)	(494 471)
— European Maritime Safety Agency (EMSA)	(2 467 927)
— European Medicines Agency (EMA)	(7 200 731)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(1 041 585)
— European Public Prosecutor's Office (EPPO)	(1 267 921)
— European Research Council Executive Agency (ERCEA)	(3 394 440)
— European Research Executive Agency (REA)	(5 920 572)
— European Securities and Markets Authority (ESMA)	(2 604 157)
— European Training Foundation (ETF)	(1 358 683)
— European Union Agency for Asylum (EUAA ex-EASO)	(3 334 750)
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(2 041 791)
— European Union Agency for Cybersecurity (ENISA)	(845 499)
— European Union Agency for Fundamental Rights (FRA)	(1 035 597)
— European Union Agency for Law Enforcement Cooperation (Europol)	(7 004 097)
— European Union Agency for Law Enforcement Training (CEPOL)	(586 646)
— European Union Agency for Railways (ERA)	(1 698 015)
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(9 822 092)
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(156 312)
— Global Health EDCTP3 Joint Undertaking	(339 382)
— Innovative Health Initiative JU (IHI ex-IMI)	(415 890)
— Key Digital Technologies Joint Undertaking (KDT JU ex-ECSEL)	(303 347)
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(340 689)

— Single Resolution Board (SRB)	(3 359 224)	
— Smart Networks and Services Joint Undertaking	(169 691)	
— Translation Centre for the bodies of the European Union (CdT)	(1 858 627)	
Court of Justice of the European Union		24 551 000
European Court of Auditors		10 469 000
European Economic and Social Committee		6 841 482
European Committee of the Regions		5 566 887
European Ombudsman		707 282
European Data Protection Supervisor		1 094 000
European External Action Service		22 786 000
	Total	602 890 408

### Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

### Item 3 0 1 1 — Transfer or purchase of pension rights by staff

#### Figures

Budget 2023	Budget 2022	Outturn 2021
69 690 172	95 469 448	89 791 172,06

#### Remarks

The revenue represents the payment to the Union of the actuarial equivalent or the flat-rate redemption value of pension rights acquired by officials in their previous jobs.

European Parliament	8 000 000
Council	p.m.
Commission	61 690 172
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	69 690 172

### Legal basis

Staff Regulations of Officials of the European Union.

### Item 3 0 1 2 — Contributions to the pension scheme by staff on leave

#### Figures

Budget 2023	Budget 2022	Outturn 2021
140 000	140 000	70 183,74



### Remarks

Officials and other servants taking leave may in certain cases continue to acquire pension rights provided that they contribute to the pension scheme.

European Parliament	40 000
Council	p.m.
Commission	100 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	140 000

### Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

### Item 3 0 1 3 — Contributions by decentralised agencies and international organisations

#### Figures

Budget 2023	Budget 2022	Outturn 2021
64 886 584	58 220 072	56 361 983,13

### Remarks

The revenue represents the employer's contribution by decentralised agencies and international organisations to the pension scheme.

Commission	64 886 584
------------	------------

### Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

### Item 3 0 1 4 — Contributions by Members of the European Parliament

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### Remarks

The revenue represents contributions by Members of the European Parliament to the financing of the pension scheme.

European Parliament	p.m.
---------------------	------

### Legal basis

Rules governing the payment of expenses and allowances to Members of the European Parliament, and in particular Annex III thereto.

## CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
3 1	REVENUE LINKED TO PROPERTY				
3 1 0	<i>Sale of immovable property — Assigned revenue</i>	p.m.	p.m.	1 330 685,96	
3 1 1	<i>Sale of other property</i>	p.m.	p.m.	663 000,22	
3 1 2	<i>Letting and subletting immovable property — Assigned revenue</i>	p.m.	p.m.	35 083 620,09	
	<b>Chapter 3 1 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>37 077 306,27</b>	

### Article 3 1 0 — Sale of immovable property — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	1 330 685,96

#### Remarks

This article is intended to record revenue from the sale of immovable property belonging to the institutions.

In accordance with Article 21(3), point (e), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

### Article 3 1 1 — Sale of other property

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	663 000,22

#### Remarks

This article is intended to record revenue from the sale or part-exchange of other property belonging to the institutions.

It also records the proceeds from the sale of vehicles, equipment, installations, materials, and scientific and technical apparatus which are replaced or scrapped when the book value is fully depreciated.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.

European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

### Article 3 1 2 — Letting and subletting immovable property — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	35 083 620,09

#### Remarks

This article is intended to record revenue from letting and subletting of immovable properties, from the reimbursement of charges and from payments connected with lettings.

In accordance with Article 21(3), point (e), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

## CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE

#### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
3 2	REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE				
3 2 0	<i>Revenue from the supply of goods, services and work — Assigned revenue</i>				
3 2 0 1	Revenue from the supply of goods, services and work for other departments within the Commission — Assigned revenue	p.m.	p.m.	1 307 875,42	
3 2 0 2	Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue	p.m.	p.m.	137 191 926,90	
	<i>Article 3 2 0 — Subtotal</i>	p.m.	p.m.	138 499 802,32	
3 2 1	<i>Refunds by other institutions or bodies of mission allowances — Assigned revenue</i>	p.m.	p.m.	24 496,05	
3 2 2	<i>Revenue from third parties in respect of goods, services or work — Assigned revenue</i>	p.m.	p.m.	9 805 577,37	
	<b>Chapter 3 2 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>148 329 875,74</b>	

### **Article 3 2 0 — Revenue from the supply of goods, services and work — Assigned revenue**

Item 3 2 0 1 — Revenue from the supply of goods, services and work for other departments within the Commission — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	1 307 875,42

#### *Remarks*

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Item 3 2 0 2 — Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	137 191 926,90

#### *Remarks*

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

### **Article 3 2 1 — Refunds by other institutions or bodies of mission allowances — Assigned revenue**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	24 496,05

#### *Remarks*

This article is intended to record revenue from refunds of mission allowances paid on behalf of other institutions or bodies.

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.

Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

### **Article 3 2 2 — Revenue from third parties in respect of goods, services or work — Assigned revenue**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	9 805 577,37

#### *Remarks*

In accordance with Article 21(3), point (a), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

## **CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE**

#### *Figures*

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
3 3	OTHER ADMINISTRATIVE REVENUE				
3 3 0	<i>Repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	61 815 765,42	
3 3 1	<i>Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue</i>	p.m.	p.m.	40 140,00	
3 3 2	<i>Revenue from the Commission contribution to the EEAS for Commission staff working in Union delegations — Assigned revenue</i>	p.m.	p.m.	152 195 283,92	
3 3 3	<i>Insurance payments received — Assigned revenue</i>	p.m.	p.m.	87 505,14	
3 3 8	<i>Other revenue from administrative operations — Assigned revenue</i>	p.m.	p.m.	124 946 843,52	
3 3 9	<i>Other revenue from administrative operations</i>	5 001 000	15 002 000	6 446 058,25	128,90 %
	<b>Chapter 3 3 — Total</b>	<b>5 001 000</b>	<b>15 002 000</b>	<b>345 531 596,25</b>	<b>6909,25 %</b>

### **Article 3 3 0 — Repayment of amounts wrongly paid — Assigned revenue**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	61 815 765,42

#### *Remarks*

In accordance with Article 21(3), point (b), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

### **Article 3 3 1 — Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	40 140,00

#### *Remarks*

In accordance with Article 21(2), point (d), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

### **Article 3 3 2 — Revenue from the Commission contribution to the EEAS for Commission staff working in Union delegations — Assigned revenue**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	152 195 283,92

### Remarks

This revenue arises from a Commission contribution to the European External Action Service (EEAS) to cover locally managed expenses of Commission staff working in Union delegations, including Commission staff funded by the European Development Fund (EDF).

In accordance with Article 21(2) and (3) of the Financial Regulation, any revenue will be used to provide additional appropriations for Item 3 0 0 5 in the statement of expenditure in Section X 'European External Action Service'.

European External Action Service

p.m.

### **Article 3 3 3 — Insurance payments received — Assigned revenue**

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	87 505,14

### Remarks

This article is also intended to record revenue arising from reimbursement by insurance companies of the salaries of officials involved in accidents.

In accordance with Article 21(3), point (d), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament

p.m.

Council

p.m.

Commission

p.m.

Court of Justice of the European Union

p.m.

European Court of Auditors

p.m.

European Economic and Social Committee

p.m.

European Committee of the Regions

p.m.

European Ombudsman

p.m.

European Data Protection Supervisor

p.m.

European External Action Service

p.m.

Total

p.m.

### **Article 3 3 8 — Other revenue from administrative operations — Assigned revenue**

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	124 946 843,52

### Remarks

This article is intended to record other contributions and refunds in connection with the administrative operation of the institutions.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament

p.m.

Council

p.m.

Commission

p.m.

Court of Justice of the European Union

p.m.

European Court of Auditors

p.m.

European Economic and Social Committee

p.m.

European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

### Article 3 3 9 — Other revenue from administrative operations

#### Figures

Budget 2023	Budget 2022	Outturn 2021
5 001 000	15 002 000	6 446 058,25

#### Remarks

This article is intended to record other revenue from administrative operations.

European Parliament	1 000
Council	p.m.
Commission	5 000 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	5 001 000

## TITLE 4 — FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

#### Figures

Title Chapter	Heading	Budget 2023	Budget 2022	Outturn 2021
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS	14 825 000	8 747 216	9 060 585,25
4 1	DEFAULT INTEREST	5 000 000	5 000 000	67 261 147,08
4 2	FINES AND PENALTIES	101 000 000	440 511 714	1 557 173 801,52
	<b>Title 4 — Total</b>	<b>120 825 000</b>	<b>454 258 930</b>	<b>1 633 495 533,85</b>

## CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS

#### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
4 0	REVENUE FROM INVESTMENTS AND ACCOUNTS				
4 0 0	<i>Revenue from investments, loans granted and bank accounts</i>	2 050 000	p.m.	4 922,27	0,24 %
4 0 1	<i>Interest yielded by pre-financing</i>	10 000 000	5 000 000	9 867 320,19	98,67 %
4 0 2	<i>Revenue generated on trust accounts — Assigned revenue</i>	p.m.	p.m.	0,—	
4 0 3	<i>Interest on deposits in the framework of the Union's economic governance — Assigned revenue</i>	p.m.	p.m.	0,—	
4 0 4	<i>Dividends paid by the European Investment Fund</i>	2 775 000	3 747 216	0,—	



Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
<b>4 0 9</b>	<b>Other interest and revenue</b>	p.m.	p.m.	-811 657,21	
	<b>Chapter 4 0 — Total</b>	<b>14 825 000</b>	<b>8 747 216</b>	<b>9 060 585,25</b>	<b>61,12 %</b>

### **Article 4 0 0 — Revenue from investments, loans granted and bank accounts**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
2 050 000	p.m.	4 922,27

#### *Remarks*

This article is intended to record revenue from investments or loans granted, and bank and other interest credited to, or debited from, the institutions' accounts.

European Parliament	p.m.
Council	p.m.
Commission	2 000 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	50 000
<b>Total</b>	<b>2 050 000</b>

### **Article 4 0 1 — Interest yielded by pre-financing**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
10 000 000	5 000 000	9 867 320,19

#### *Remarks*

This article is intended to record revenue from the interest yielded by pre-financing.

Commission	10 000 000
------------	------------

### **Article 4 0 2 — Revenue generated on trust accounts — Assigned revenue**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### *Remarks*

This article is intended to record interest and other revenue generated on trust accounts.

The trust accounts are kept on behalf of the Union by international financial institutions (European Investment Fund, European Investment Bank, Council of Europe Development Bank/Kreditanstalt für Wiederaufbau, European Bank for Reconstruction and Development) which manage Union programmes. The amounts paid in by the Union remain on the account until they are made

available to the beneficiaries under the single programme, such as small and medium-sized enterprises or institutions managing projects in accession countries.

In accordance with Article 21(5) of the Financial Regulation, interest generated by trust accounts used for Union programmes is used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

*Legal basis*

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, p. 1), and in particular Article 21(5) thereof.

**Article 4 0 3 — Interest on deposits in the framework of the Union’s economic governance — Assigned revenue**

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

*Remarks*

This article is intended to receive interest on deposits in the framework of the Union’s economic governance.

In accordance with Article 21(2), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

*Legal basis*

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

**Article 4 0 4 — Dividends paid by the European Investment Fund**

*Figures*

Budget 2023	Budget 2022	Outturn 2021
2 775 000	3 747 216	0,—

*Remarks*

This article is intended to receive any dividends paid by the European Investment Fund in respect of the Union’s contribution.

*Legal basis*

Council Decision 94/375/EC of 6 June 1994 on Community membership of the European Investment Fund (OJ L 173, 7.7.1994, p. 12).

Council Decision 2007/247/EC of 19 April 2007 on the Community participation in the capital increase of the European Investment Fund (OJ L 107, 25.4.2007, p. 5).

Decision No 562/2014/EU of the European Parliament and of the Council of 15 May 2014 on the participation of the European Union in the capital increase of the European Investment Fund (OJ L 156, 24.5.2014, p. 1).

## Article 4 0 9 — Other interest and revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	-811 657,21

### Remarks

This article is intended to accommodate all other possible interest and financial revenue not listed under this chapter.

Council	p.m.
Commission	p.m.
European External Action Service	p.m.
Total	p.m.

## CHAPTER 4 1 — DEFAULT INTEREST

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
4 1	DEFAULT INTEREST				
4 1 0	<i>Default interest in respect of own resources made available by the Member States</i>	5 000 000	5 000 000	66 717 252,50	1334,35 %
4 1 9	<i>Other default interest</i>	p.m.	p.m.	543 894,58	
	<b>Chapter 4 1 — Total</b>	<b>5 000 000</b>	<b>5 000 000</b>	<b>67 261 147,08</b>	<b>1345,22 %</b>

## Article 4 1 0 — Default interest in respect of own resources made available by the Member States

### Figures

Budget 2023	Budget 2022	Outturn 2021
5 000 000	5 000 000	66 717 252,50

### Remarks

Any delay by a Member State in making the entry in the account opened in the name of the Commission referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014 gives rise to the payment of interest by the Member State concerned. However, the recovery of amounts of interest below EUR 500 shall be waived.

For the VAT and GNI-based own resources, interest shall be payable only in relation to delays in entering amounts referred to in Article 12(2) of Regulation (EU, Euratom) No 609/2014.

For the own resource based on non-recycled plastic packaging waste, interest shall be payable only in relation to delays in entering the amounts stipulated in Article 11(1) of Regulation (EU, Euratom) 2021/770.

In the case of Member States belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate as published in the *Official Journal of the European Union*, C series, which the European Central Bank applied to its main refinancing operations on the first day of the month in which the due date fell, or 0 per cent, whichever is higher, increased by 2,5 percentage points. That rate shall be increased by 0,25 of a percentage point for each month of delay.

In the case of Member States not belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate applied on the first day of the month in question by the central banks for their main refinancing operations, or 0 per cent, whichever is higher, increased by 2,5 percentage points. For the Member States for which the central bank rate is not available, the interest rate shall be equal to the most equivalent rate applied on the first day of the month in question on the Member State's money market, or 0 per cent, whichever is higher, increased by 2,5 percentage points. That rate shall be increased by 0,25 of a percentage point for each month of delay.

The total increase shall not exceed 16 percentage points. The increased rate shall be applied to the entire period of delay.

Council		p.m.
Commission		5 000 000
	Total	5 000 000

### Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 12 thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 165), and in particular Article 11 thereof.

## Article 4 1 9 — Other default interest

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	543 894,58

### Remarks

This article is intended to record default interest on entitlements other than own resources.

Council		p.m.
Commission		p.m.
European External Action Service		p.m.
	Total	p.m.

### Legal basis

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3), and in particular Article 2(5) of Protocol 32 thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25), and in particular Article 102 thereof.

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

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, p. 1), and in particular Article 99 thereof.

## CHAPTER 4 2 — FINES AND PENALTIES

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
4 2	FINES AND PENALTIES				
4 2 0	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	344 178 944	1 389 633 126,29	1389,63 %
4 2 1	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	92 892 916	142 913 698,52	

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
4 2 2	<i>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</i>	p.m.	p.m.	0,—	
4 2 3	<i>Fines in the framework of the Union's economic governance — Assigned revenue</i>	p.m.	p.m.	0,—	
4 2 4	<i>Interest connected with fines and penalty payments</i>	1 000 000	617 075	11 692 842,14	1169,28 %
4 2 5	<i>Interest, other charges due and negative returns on cancelled or reduced fines</i>	p.m.			
4 2 8	<i>Other fines and penalty payments — Assigned revenue</i>	p.m.	p.m.	196 436,73	
4 2 9	<i>Other non-assigned fines and penalty payments</i>	p.m.	2 822 779	12 737 697,84	
	<b>Chapter 4 2 — Total</b>	<b>101 000 000</b>	<b>440 511 714</b>	<b>1 557 173 801,52</b>	<b>1541,76 %</b>

### **Article 4 2 0 — Fines in connection with the implementation of the rules on competition**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
100 000 000	344 178 944	1 389 633 126,29

#### *Remarks*

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and the interest or surcharges by the final date for payment.

#### *Legal basis*

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC merger Regulation) (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

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, p. 1).

### **Article 4 2 1 — Penalty payments and lump sums imposed on a Member State**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	92 892 916	142 913 698,52

#### *Remarks*

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaties.

#### *Legal basis*

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

## **Article 4 2 2 — Fines imposed for fraud and irregularities which are damaging to the Union's financial interests**

### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### *Remarks*

This article is intended to record fines resulting from measures taken by the Commission to address irregularities detected in the framework of the protection of the financial interests of the Union.

### *Legal basis*

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209).

## **Article 4 2 3 — Fines in the framework of the Union's economic governance — Assigned revenue**

### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### *Remarks*

This article is intended to record fines in the framework of the Union's economic governance.

In accordance with Article 21(2), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

### *Legal basis*

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

Regulation (EU) No 1173/2011 of the European Parliament and of the Council of 16 November 2011 on the effective enforcement of budgetary surveillance in the euro area (OJ L 306, 23.11.2011, p. 1).

Regulation (EU) No 1174/2011 of the European Parliament and of the Council of 16 November 2011 on enforcement measures to correct excessive macroeconomic imbalances in the euro area (OJ L 306, 23.11.2011, p. 8).

## **Article 4 2 4 — Interest connected with fines and penalty payments**

### *Figures*

Budget 2023	Budget 2022	Outturn 2021
1 000 000	617 075	11 692 842,14

### *Remarks*

This article is intended to record accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

### *Legal basis*

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

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, p. 1), and in particular Article 99 thereof.

### **Article 4 2 5 — Interest, other charges due and negative returns on cancelled or reduced fines**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.		

#### *Remarks*

#### *New item*

This article is intended to record interest due, negative returns, or any compensation due where a fine, other penalty or sanction under the TFEU or the Euratom Treaty is cancelled or reduced by the Court of Justice of the European Union. These amounts are deducted from the revenue side of the Union budget (negative revenue).

#### *Legal basis*

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, p. 1), and in particular Article 48 thereof.

#### *Reference acts*

Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union (COM(2022)184 final).

### **Article 4 2 8 — Other fines and penalty payments — Assigned revenue**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	196 436,73

#### *Remarks*

This article is intended to accommodate, in accordance with Article 21 of the Financial Regulation, any revenue not provided for in other parts of Chapter 4 2 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

### **Article 4 2 9 — Other non-assigned fines and penalty payments**

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	2 822 779	12 737 697,84

#### *Remarks*

This article is intended to accommodate any revenue not provided for in other parts of Chapter 4 2 which is not used in accordance with Article 21 of the Financial Regulation.

## TITLE 5 — BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS

Figures

Title Chapter	Heading	Budget 2023	Budget 2022	Outturn 2021
5 0	EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES	p.m.	p.m.	55 500 814 751,62
5 1	EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES	p.m.	p.m.	0,—
5 2	SPECIAL LOANS AND RISK CAPITAL GRANTED BY THE COMMISSION	p.m.	p.m.	0,—
5 3	SURPLUS FROM THE COMMON PROVISIONING FUND	p.m.	p.m.	0,—
	<b>Title 5 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>55 500 814 751,62</b>

### CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
5 0	EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES				
5 0 0	<i>Union guarantee for Union borrowings for balance of payments support</i>	p.m.	p.m.	0,—	
5 0 1	<i>Union guarantee for Euratom borrowings</i>	p.m.	p.m.	0,—	
5 0 2	<i>Union guarantee for Union borrowings for financial assistance under the EFSM</i>	p.m.	p.m.	0,—	
5 0 3	<i>European instrument for temporary support to mitigate unemployment risks in an emergency (SURE)</i>				
5 0 3 0	European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Assigned revenue	p.m.	p.m.	0,—	
5 0 3 1	European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Non-assigned revenue	p.m.	p.m.	0,—	
	<i>Article 5 0 3 — Subtotal</i>	p.m.	p.m.	0,—	
5 0 4	<i>European Union Recovery Instrument (EURI)</i>				
5 0 4 0	European Union Recovery Instrument (EURI) — Assigned revenue	p.m.	p.m.	55 500 814 751,62	
5 0 4 1	European Union Recovery Instrument (EURI) — Non-assigned revenue	p.m.	p.m.	0,—	
	<i>Article 5 0 4 — Subtotal</i>	p.m.	p.m.	55 500 814 751,62	
	<b>Chapter 5 0 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>55 500 814 751,62</b>	

#### Article 5 0 0 — Union guarantee for Union borrowings for balance of payments support

Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—



### Remarks

The Union guarantee is for borrowings raised on the capital markets or from financial institutions. The amount in principal of loans which may then be granted to the Member States is limited to EUR 50 000 000 000.

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 01 01 of the statement of expenditure in Section III 'Commission' provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

### Legal basis

For the legal basis, see the remarks for Item 16 04 01 01 of the statement of expenditure in Section III 'Commission'.

## **Article 5 0 1 — Union guarantee for Euratom borrowings**

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 02 01 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

### Legal basis

For the legal basis, see the remarks for Item 16 04 02 01 of the statement of expenditure in Section III 'Commission'.

## **Article 5 0 2 — Union guarantee for Union borrowings for financial assistance under the EFSM**

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### Remarks

The Union guarantee is for borrowings raised on the capital markets or from financial institutions under the European Financial Stabilisation Mechanism. The outstanding amount of loans or credit lines to be granted to Member States shall be within the limits provided for in the legal basis.

This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Item 16 04 03 01, provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

### Legal basis

For the legal basis, see the remarks for Item 16 04 03 01 of the statement of expenditure in Section III 'Commission'.

### **Article 5 0 3 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE)**

Item 5 0 3 0 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### *Remarks*

This item is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 04 01 of the statement of expenditure in Section III ‘Commission’ provided that that revenue has not been deducted from expenditure.

The outstanding amount of loans or credit lines to be granted to Member States shall be within the limits provided for in the legal basis. Contributions to this instrument shall constitute external assigned revenue within the meaning of Article 21(5) of the Financial Regulation.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex ‘Borrowing-and-lending operations’ to the statement of expenditure in Section III ‘Commission’.

#### *Legal basis*

For the legal basis, see the remarks for Item 16 04 04 01 of the statement of expenditure in Section III ‘Commission’.

Item 5 0 3 1 — European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Non-assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### *Remarks*

This item is intended to accommodate any revenue linked to the European instrument for temporary Support to mitigate Unemployment Risks in an Emergency which is not used in accordance with Article 21 of the Financial Regulation.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex ‘Borrowing-and-lending operations’ to the statement of expenditure in Section III ‘Commission’.

#### *Legal basis*

For the legal basis, see the remarks for Item 16 04 04 01 of the statement of expenditure in Section III ‘Commission’.

### **Article 5 0 4 — European Union Recovery Instrument (EURI)**

Item 5 0 4 0 — European Union Recovery Instrument (EURI) — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	55 500 814 751,62

### Remarks

Assigned revenue entered under this item under Regulation (EU) 2020/2094, the European Union Recovery Instrument (EURI), is financed on the basis of the empowerment in Article 5 of the 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, p. 1), for a total of EUR 421 070 056 298. It shall give rise to the provision of appropriations on the relevant titles on the expenditure side of the budget. The amounts indicated in the budget remarks of the relevant budget lines on the expenditure side of the budget provide information about the total amount in relation to the given programme.

### Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23).

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.02.2021, p. 17).

## Item 5 0 4 1 — European Union Recovery Instrument (EURI) — Non-assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### Remarks

This item is intended to accommodate any revenue linked to the European Union Recovery Instrument which is not used in accordance with Article 21 of the Financial Regulation.

### Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23).

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.02.2021, p. 17).

## CHAPTER 5 1 — EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
5 1	EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES				
5 1 0	<i>External Action Guarantee</i>	p.m.	p.m.	0,—	
	<b>Chapter 5 1 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>	

### Article 5 1 0 — External Action Guarantee

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### Remarks

The Union guarantee is for borrowing-and-lending operations for third countries and for loans and other operations granted by financial establishments in third countries. This article also records the revenues stemming from previous external guarantees.

This article covers the External Action Guarantee, including the European Fund for Sustainable Development Plus (EFSD+), the European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries and the Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and Eastern Europe and the Commonwealth of Independent States. It also covers the European Union guarantee for European Investment Bank loans to third countries and the abovementioned guarantees for macro-financial assistance and Euratom loans granted under previous MFFs, as well as the European Union guarantee for the European Fund for Sustainable Development (EFSD).

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 14 20 03 02 of the statement of expenditure in Section III 'Commission' provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

### Legal basis

For the legal basis, see the remarks for Item 14 20 03 02 of the statement of expenditure in Section III 'Commission'.

## CHAPTER 5 2 — SPECIAL LOANS AND RISK CAPITAL GRANTED BY THE COMMISSION

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
5 2	SPECIAL LOANS AND RISK CAPITAL GRANTED BY THE COMMISSION				
5 2 0	<i>Capital repayments and interest from Mediterranean third countries</i>	p.m.	p.m.	0,—	
5 2 1	<i>Capital repayments and interest under the European Union Investment Partners operation</i>	p.m.	p.m.	0,—	
	<b>Chapter 5 2 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>	

### Article 5 2 0 — Capital repayments and interest from Mediterranean third countries

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### Remarks

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Articles 05 02 99, 14 02 99 and 15 02 99 of the statement of expenditure in Section III 'Commission' to Mediterranean third countries.

It also records capital repayments and interest payments on special loans and risk capital granted to certain Mediterranean Member States which, however, represent a very small proportion of the overall amount. These loans and risk capitals were granted at a time when those countries had not yet joined the Union.

The revenue obtained normally exceeds the amounts forecast in the budget because of the interest payments on special loans which may still be disbursed during the preceding financial year as well as during the current financial year. The interest on special loans and risk capital is charged from the moment the loans are disbursed; interest on special loans is paid in six-monthly instalments and interest on risk capital generally in annual instalments.

This article may accommodate, in accordance with Article 21 of the Financial Regulation, assigned revenue which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

*Legal basis*

For the legal basis, see remarks for Articles 05 02 99, 14 02 99 and 15 02 99 of the statement of expenditure in Section III ‘Commission’.

**Article 5 2 1 — Capital repayments and interest under the European Union Investment Partners operation**

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

*Remarks*

This article is intended to record capital repayments and interest payment on loans and risk capital granted from the appropriations in Items 14 02 99 01 and 14 02 99 02 of the statement of expenditure of Section III ‘Commission’ under the European Union Investment Partners operation.

*Legal basis*

For the legal basis, see also remarks for Items 14 02 99 01 and 14 02 99 02 of the statement of expenditure in Section III ‘Commission’.

**CHAPTER 5 3 — SURPLUS FROM THE COMMON PROVISIONING FUND**

*Figures*

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
5 3	SURPLUS FROM THE COMMON PROVISIONING FUND				
5 3 0	<i>Repayment to the budget of a surplus from the Common Provisioning Fund</i>	p.m.	p.m.	0,—	
	<b>Chapter 5 3 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>0,—</b>	

**Article 5 3 0 — Repayment to the budget of a surplus from the Common Provisioning Fund**

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

*Remarks*

This article is intended to receive any surplus in the provisioning of budgetary guarantees or financial assistance to third countries held in the Common Provisioning Fund in accordance with Article 213(4), point (a), of the Financial Regulation.

*Legal basis*

Regulation (EU) 2015/1017 of the European Parliament and of the Council of 25 June 2015 on the European Fund for Strategic Investments, the European Investment Advisory Hub and the European Investment Project Portal and amending Regulations (EU) No 1291/2013 and (EU) No 1316/2013 – the European Fund for Strategic Investments (OJ L 169, 1.7.2015, p. 1), and in particular Article 12 thereof.

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, p. 1), and in particular point (a) of Article 213(4).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021, establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30).

Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU of the European Parliament and of the Council and repealing Regulation (EU) 2017/1601 of the European Parliament and of the Council and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1).

## TITLE 6 — REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

Figures

Title Chapter	Heading	Budget 2023	Budget 2022	Outturn 2021
6 0	SINGLE MARKET, INNOVATION AND DIGITAL	p.m.	p.m.	942 521 964,08
6 1	COHESION, RESILIENCE AND VALUES	p.m.	p.m.	7 337 993 536,44
6 2	NATURAL RESOURCES AND ENVIRONMENT	p.m.	p.m.	692 309 356,93
6 3	MIGRATION AND BORDER MANAGEMENT	p.m.	p.m.	12 852 647,68
6 4	SECURITY AND DEFENCE	p.m.	p.m.	2 990 905,67
6 5	NEIGHBOURHOOD AND THE WORLD	p.m.	p.m.	313 005 520,15
6 6	OTHER CONTRIBUTIONS AND REFUNDS	10 060 483 262	10 884 368 649	9 882 404 003,65
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021	p.m.	p.m.	643 008 973,43
	<b>Title 6 — Total</b>	<b>10 060 483 262</b>	<b>10 884 368 649</b>	<b>19 827 086 908,03</b>

## CHAPTER 60 — SINGLE MARKET, INNOVATION AND DIGITAL

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 0	SINGLE MARKET, INNOVATION AND DIGITAL				
<b>6 0 1</b>	<b>Research and Innovation</b>				
6 0 1 0	Horizon Europe — Assigned revenue	p.m.	p.m.	480 662 091,39	
6 0 1 1	Euratom Research and Training Programme — Assigned revenue	p.m.	p.m.	4 276 880,82	
6 0 1 2	International Thermonuclear Experimental Reactor (ITER) — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 3	High-flux reactor — Assigned revenue	p.m.	p.m.	6 701 000,00	
6 0 1 4	Research Fund for Coal and Steel — Assigned revenue	p.m.	p.m.	13 883 571,69	
	<i>Article 6 0 1 — Subtotal</i>	p.m.	p.m.	505 523 543,90	
<b>6 0 2</b>	<b>European Strategic Investments</b>				
6 0 2 0	InvestEU Fund — Assigned revenue	p.m.	p.m.	417 253 936,37	
6 0 2 1	Connecting Europe Facility — Assigned revenue	p.m.	p.m.	8 756 236,14	
6 0 2 2	Digital Europe Programme — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 0 2 — Subtotal</i>	p.m.	p.m.	426 010 172,51	
<b>6 0 3</b>	<b>Single Market</b>				
6 0 3 0	Single Market Programme — Assigned revenue	p.m.	p.m.	5 819 747,57	
6 0 3 1	EU Anti-Fraud Programme — Assigned revenue	p.m.	p.m.	456 446,48	
6 0 3 2	Cooperation in the field of taxation — Assigned revenue	p.m.	p.m.	60 047,67	
6 0 3 3	Cooperation in the field of customs — Assigned revenue	p.m.	p.m.	2 529 070,93	
	<i>Article 6 0 3 — Subtotal</i>	p.m.	p.m.	8 865 312,65	

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
<b>6 0 4</b>	<b>Space</b>				
6 0 4 1	Union Space Programme — Assigned revenue	p.m.	p.m.	1 065 586,07	
	<i>Article 6 0 4 — Subtotal</i>	p.m.	p.m.	1 065 586,07	
<b>6 0 9</b>	<b>Single Market, Innovation and Digital — Non-assigned revenue</b>	p.m.	p.m.	1 057 348,95	
	<b>Chapter 6 0 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>942 521 964,08</b>	

### **Article 6 0 1 — Research and Innovation**

#### Item 6 0 1 0 — Horizon Europe — Assigned revenue

##### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	480 662 091,39

##### *Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 02 and Article 01 01 01 of the statement of expenditure in Section III.

##### *Legal basis*

For the legal basis, see also remarks for Chapter 01 02 and Article 01 01 01 of the statement of expenditure in Section III 'Commission'.

#### Item 6 0 1 1 — Euratom Research and Training Programme — Assigned revenue

##### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	4 276 880,82

##### *Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 03 and Article 01 01 02 of the statement of expenditure in Section III.

##### *Legal basis*

For the legal basis, see also remarks for Chapter 01 03 of the statement of expenditure in Section III 'Commission'.

#### Item 6 0 1 2 — International Thermonuclear Experimental Reactor (ITER) — Assigned revenue

##### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

##### *Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 04 and Article 01 01 03 of the statement of expenditure in Section III.

### *Legal basis*

For the legal basis, see also remarks for Chapter 01 04 of the statement of expenditure in Section III ‘Commission’.

### Item 6 0 1 3 — High-flux reactor — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	6 701 000,00

#### *Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Item 01 20 03 05 of the statement of expenditure in Section III.

### *Legal basis*

For the legal basis, see also remarks for Item 01 20 03 05 of the statement of expenditure in Section III ‘Commission’.

### Item 6 0 1 4 — Research Fund for Coal and Steel — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	13 883 571,69

#### *Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Items 01 20 03 01 and 02 20 03 02 of the statement of expenditure in Section III.

### *Legal basis*

For the legal basis, see also remarks for Items 01 20 03 01 and 02 20 03 02 of the statement of expenditure in Section III ‘Commission’.

## ***Article 6 0 2 — European Strategic Investments***

### Item 6 0 2 0 — InvestEU Fund — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	417 253 936,37

#### *Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 02 and Article 02 01 10 of the statement of expenditure in Section III.

### *Legal basis*

For the legal basis, see also remarks for Chapter 02 02 of the statement of expenditure in Section III ‘Commission’.



### Item 6 0 2 1 — Connecting Europe Facility — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	8 756 236,14

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 03 and Articles 02 01 21, 02 01 22 and 02 01 23 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapter 02 03 of the statement of expenditure in Section III ‘Commission’.

### Item 6 0 2 2 — Digital Europe Programme — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 04 and Article 02 01 30 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapter 02 04 of the statement of expenditure in Section III ‘Commission’.

## Article 6 0 3 — Single Market

### Item 6 0 3 0 — Single Market Programme — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	5 819 747,57

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 02 and Article 03 01 01 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapter 03 02 of the statement of expenditure in Section III ‘Commission’.

### Item 6 0 3 1 — EU Anti-Fraud Programme — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	456 446,48

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 03 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 03 03 of the statement of expenditure in Section III 'Commission'.

## Item 6 0 3 2 — Cooperation in the field of taxation — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	60 047,67

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 04 and Article 03 01 02 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 03 04 of the statement of expenditure in Section III 'Commission'.

## Item 6 0 3 3 — Cooperation in the field of customs — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	2 529 070,93

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 05 and Article 03 01 03 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 03 05 of the statement of expenditure in Section III 'Commission'.

## Article 6 0 4 — Space

### Item 6 0 4 1 — Union Space Programme — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	1 065 586,07

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 04 02 and Article 04 01 01 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 04 02 of the statement of expenditure in Section III 'Commission'.

## Article 6 0 9 — Single Market, Innovation and Digital — Non-assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	1 057 348,95

### Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 0 which is not used in accordance with Article 21 of the Financial Regulation.

## CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 1	COHESION, RESILIENCE AND VALUES				
6 1 0	<b>Regional Development and Cohesion</b>				
6 1 0 0	European Regional Development Fund — Assigned revenue	p.m.	p.m.	3 992 101 365,82	
6 1 0 1	Cohesion Fund — Assigned revenue	p.m.	p.m.	1 358 918 622,59	
6 1 0 2	Support to the Turkish-Cypriot community — Assigned revenue	p.m.	p.m.	1 027 115,76	
	<i>Article 6 1 0 — Subtotal</i>	p.m.	p.m.	5 352 047 104,17	
6 1 1	<b>Recovery and Resilience</b>				
6 1 1 0	Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue	p.m.	p.m.	186 433,70	
6 1 1 1	Protection of the euro against counterfeiting — Assigned revenue	p.m.	p.m.	30 800,58	
6 1 1 2	Union Civil Protection Mechanism — Assigned revenue	p.m.	p.m.	4 750 462,60	
6 1 1 3	EU4Health Programme — Assigned revenue	p.m.	p.m.	42 283,68	
6 1 1 4	Instrument for emergency support within the Union — Assigned revenue	p.m.	p.m.	21 621 280,51	
	<i>Article 6 1 1 — Subtotal</i>	p.m.	p.m.	26 631 261,07	
6 1 2	<b>Investing in People, Social Cohesion and Values</b>				
6 1 2 0	European Social Fund Plus — Assigned revenue	p.m.	p.m.	1 914 156 586,58	
6 1 2 1	Erasmus+ — Assigned revenue	p.m.	p.m.	35 262 953,31	
6 1 2 2	European Solidarity Corps — Assigned revenue	p.m.	p.m.	79 009,73	
6 1 2 3	Creative Europe Programme — Assigned revenue	p.m.	p.m.	696 752,06	
6 1 2 4	Citizens, Equality, Rights and Values Programme — Assigned revenue	p.m.	p.m.	791 765,28	
6 1 2 5	Justice Programme — Assigned revenue	p.m.	p.m.	6 420 402,81	
	<i>Article 6 1 2 — Subtotal</i>	p.m.	p.m.	1 957 407 469,77	
6 1 9	<b>Cohesion, Resilience and Values — Non-assigned revenue</b>	p.m.	p.m.	1 907 701,43	
	<b>Chapter 6 1 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>7 337 993 536,44</b>	

## Article 6 1 0 — Regional Development and Cohesion

Item 6 1 0 0 — European Regional Development Fund — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	3 992 101 365,82

### Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor European Regional Development Fund.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 05 02 and Article 05 01 01 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 05 02 of the statement of expenditure in Section III 'Commission'.

## Item 6 1 0 1 — Cohesion Fund — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	1 358 918 622,59

### Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor Cohesion Fund programmes.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 05 03 and Article 05 01 02 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 05 03 of the statement of expenditure in Section III 'Commission'.

## Item 6 1 0 2 — Support to the Turkish-Cypriot community — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	1 027 115,76

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 05 04 and Article 05 01 03 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 05 04 of the statement of expenditure in Section III 'Commission'.

## Article 6 1 1 — Recovery and Resilience

### Item 6 1 1 0 — Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	186 433,70

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 02 and Article 06 01 01 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 06 02 of the statement of expenditure in Section III 'Commission'.

## Item 6 1 1 1 — Protection of the euro against counterfeiting — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	30 800,58

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 03 and Article 06 01 02 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 06 03 of the statement of expenditure in Section III 'Commission'.

## Item 6 1 1 2 — Union Civil Protection Mechanism — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	4 750 462,60

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 05 and Article 06 01 04 of the statement of expenditure in Section III.

This item also records the revenues stemming from the completion of the predecessor Union Civil Protection Mechanism.

### Legal basis

For the legal basis, see also remarks for Chapter 06 05 of the statement of expenditure in Section III 'Commission'.

## Item 6 1 1 3 — EU4Health Programme — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	42 283,68

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 06 and Article 06 01 05 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 06 06 of the statement of expenditure in Section III 'Commission'.

#### Item 6 1 1 4 — Instrument for emergency support within the Union — Assigned revenue

##### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	21 621 280,51

##### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 07 and Article 06 01 06 of the statement of expenditure in Section III.

##### Legal basis

For the legal basis, see also remarks for Chapter 06 07 of the statement of expenditure in Section III ‘Commission’.

#### Article 6 1 2 — Investing in People, Social Cohesion and Values

#### Item 6 1 2 0 — European Social Fund Plus — Assigned revenue

##### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	1 914 156 586,58

##### Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor European Social Fund.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 07 02 and Article 07 01 01 of the statement of expenditure in Section III.

##### Legal basis

For the legal basis, see also remarks for Chapter 07 02 of the statement of expenditure in Section III ‘Commission’.

#### Item 6 1 2 1 — Erasmus+ — Assigned revenue

##### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	35 262 953,31

##### Remarks

This item also records the revenues stemming from the completion of the predecessor Erasmus programme.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 03 and Article 07 01 02 of the statement of expenditure in Section III.

##### Legal basis

For the legal basis, see also remarks for Chapter 07 03 of the statement of expenditure in Section III ‘Commission’.

#### Item 6 1 2 2 — European Solidarity Corps — Assigned revenue

##### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	79 009,73

##### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 04 and Article 07 01 03 of the statement of expenditure in Section III.

##### Legal basis

For the legal basis, see also remarks for Chapter 07 04 of the statement of expenditure in Section III ‘Commission’.

#### Item 6 1 2 3 — Creative Europe Programme — Assigned revenue

##### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	696 752,06

##### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 05 and Article 07 01 04 of the statement of expenditure in Section III.

##### Legal basis

For the legal basis, see also remarks for Chapter 07 05 of the statement of expenditure in Section III ‘Commission’.

#### Item 6 1 2 4 — Citizens, Equality, Rights and Values Programme — Assigned revenue

##### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	791 765,28

##### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 06 and Article 07 01 05 of the statement of expenditure in Section III.

##### Legal basis

For the legal basis, see also remarks for Chapter 07 06 of the statement of expenditure in Section III ‘Commission’.

#### Item 6 1 2 5 — Justice Programme — Assigned revenue

##### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	6 420 402,81

##### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 07 and Article 07 01 06 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 07 07 of the statement of expenditure in Section III ‘Commission’.

## Article 6 1 9 — Cohesion, Resilience and Values — Non-assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	1 907 701,43

### Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 1 which is not used in accordance with Article 21 of the Financial Regulation.

## CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 2	NATURAL RESOURCES AND ENVIRONMENT				
6 2 0	<i>Agriculture and Maritime Policy</i>				
6 2 0 0	European Agricultural Guarantee Fund — Assigned revenue	p.m.	p.m.	430 551 136,71	
6 2 0 1	European Agricultural Fund for Rural Development — Assigned revenue	p.m.	p.m.	103 416 567,12	
6 2 0 2	European Maritime, Fisheries and Aquaculture Fund — Assigned revenue	p.m.	p.m.	111 223 500,74	
6 2 0 3	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 2 0 — Subtotal</i>	p.m.	p.m.	645 191 204,57	
6 2 1	<i>Environment and Climate Action</i>				
6 2 1 0	Just Transition Fund — Assigned revenue	p.m.	p.m.	0,—	
6 2 1 1	Programme for the Environment and Climate Action — Assigned revenue	p.m.	p.m.	854 096,57	
6 2 1 2	Public sector loan facility under the Just Transition Mechanism — Assigned revenue	p.m.	p.m.	46 264 055,79	
	<i>Article 6 2 1 — Subtotal</i>	p.m.	p.m.	47 118 152,36	
6 2 9	<i>Natural resources and environment — Non-assigned revenue</i>	p.m.	p.m.	0,—	
	<b>Chapter 6 2 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>692 309 356,93</b>	

## Article 6 2 0 — Agriculture and Maritime Policy

Item 6 2 0 0 — European Agricultural Guarantee Fund — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	430 551 136,71



### Remarks

This item is intended to accommodate revenue assigned to the European Agricultural Guarantee Fund (EAGF) resulting from:

- decisions related to conformity and accounting clearance of accounts in favour of the general budget of the Union concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspective and the EAGF under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013 and Articles 53, 54 and 55 of Regulation (EU) No 2021/2116;
- amounts recovered following irregularities or negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received, as well as securities, deposits or guarantees forfeited concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspectives and the EAGF under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 54 and 55 of Regulation (EU) No 1306/2013 and Article 56 of Regulation (EU) No 2021/2116;
- corrections related to non-compliance with payment deadlines in accordance with Article 40 of Regulation (EU) No 1306/2013 and Article 38 of Regulation (EU) No 2021/2116;
- regularisations of certain files related to the milk superlevy that was collected and declared by Member States for the last time under the general budget of the Union for 2016 following the end of the milk quota system in calendar year 2015;
- net amounts recovered for which Member States may retain 20 % as provided for in Article 55 of Regulation (EU) No 1306/2013 and Article 56 of Regulation (EU) No 2021/2116.

In accordance with Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) No 2021/2116, such amounts are to be considered as assigned revenue within the meaning of Article 21 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budget line under the EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 632 000 000. When establishing the budget for 2023, this amount was taken into account for financing the needs of measures under Article 08 02 05 (Item 08 02 05 04).

### Legal basis

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 06.12.2021, p. 187–261).

## Item 6 2 0 1 — European Agricultural Fund for Rural Development — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	103 416 567,12

### Remarks

This item is intended to accommodate revenue assigned to the European Agricultural Fund for Rural Development (EAFRD) resulting from:

- amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the general budget of the Union within the context of rural development financed by the European Agricultural Guidance and Guarantee Fund (Guidance Section) under Heading 1 of the 2000-2006 Financial Perspectives and the EAFRD under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013 and Articles 53, 54 and 55 of Regulation (EU) No 2021/2116.
- amounts in relation to the repayment of payments on account under the EAFRD;
- amounts recovered resulting from irregularities and negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received as well as securities forfeited in the context of rural development

financed by the EAFRD in accordance with Articles 54 and 56 of Regulation (EU) No 1306/2013 and Articles 57 and 58 of Regulation (EU) No 2021/2116.

In accordance with Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) No 2021/2116, such amounts are to be considered as assigned revenue within the meaning of Article 21 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budget line under the EAFRD of the statement of expenditure in Section III ‘Commission’.

The revenue under this item has been estimated at EUR 50 000 000. When establishing the budget for 2023, this amount was taken into account for financing the needs of measures under Article 08 03 01 (Item 08 03 01 02).

#### *Legal basis*

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187).

### Item 6 2 0 2 — European Maritime, Fisheries and Aquaculture Fund — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	111 223 500,74

#### *Remarks*

This item is intended to accommodate assigned revenue resulting from the repayments of unused aid, repayments on accounts and financial corrections in connection with the European Maritime, Fisheries and Aquaculture Fund (EMFAF) for the 2021-2027 programming period, the European Maritime and Fisheries Fund (EMFF) for the 2014-2020 programming period, the European Fisheries Fund (EFF) for the 2007-2013 programming period and the Financial Instrument for Fisheries Guidance for (FIFG) for the 2000-2006 programming period.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 08 04 and Article 08 01 03 of the statement of expenditure in Section III ‘Commission’.

#### *Legal basis*

For the legal basis, see also remarks for Chapter 08 04 of the statement of expenditure in Section III ‘Commission’.

### Item 6 2 0 3 — Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### *Remarks*

This item is intended to accommodate revenue resulting from the fisheries agreements which the Union has negotiated or intends to renew or renegotiate with third countries and from the Union’s active participation in international fisheries organisations responsible for the long-term conservation and sustainable exploitation of marine fisheries resources.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 08 05 of the statement of expenditure in Section III ‘Commission’.

*Legal basis*

For the legal basis, see also remarks for Chapter 08 05 of the statement of expenditure in Section III ‘Commission’.

**Article 6 2 1 — Environment and Climate Action**

**Item 6 2 1 0 — Just Transition Fund — Assigned revenue**

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

*Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 09 03 and Article 09 01 02 of the statement of expenditure in Section III.

*Legal basis*

For the legal basis, see also remarks for Chapter 09 03 of the statement of expenditure in Section III ‘Commission’.

**Item 6 2 1 1 — Programme for the Environment and Climate Action — Assigned revenue**

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	854 096,57

*Remarks*

This item is intended to accommodate assigned revenue resulting from recoveries of amounts unduly paid in connection with the Programme for the Environment and Climate Action (LIFE) for the 2021-2027 and the 2014-2020 programming periods, the LIFE+ programme for the 2007-2013 programming period, as well as from any previous programmes in the field of environment and climate action.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 09 02 of the statement of expenditure in this section.

*Legal basis*

For the legal basis, see also remarks for Chapter 09 02 of the statement of expenditure in Section III ‘Commission’.

**Item 6 2 1 2 — Public sector loan facility under the Just Transition Mechanism — Assigned revenue**

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	46 264 055,79

*Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 09 04 and Article 09 01 03 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 09 04 of the statement of expenditure in Section III ‘Commission’.

## Article 6 2 9 — Natural resources and environment — Non-assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 2 which is not used in accordance with Article 21 of the Financial Regulation.

## CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT

### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 3	MIGRATION AND BORDER MANAGEMENT				
6 3 0	<b>Migration</b>				
6 3 0 0	Asylum, Migration and Integration Fund — Assigned revenue	p.m.	p.m.	6 426 114,87	
	<i>Article 6 3 0 — Subtotal</i>	p.m.	p.m.	6 426 114,87	
6 3 2	<b>Border Management</b>				
6 3 2 0	Integrated Border Management Fund — Assigned revenue	p.m.	p.m.	6 426 532,81	
	<i>Article 6 3 2 — Subtotal</i>	p.m.	p.m.	6 426 532,81	
6 3 9	<b>Migration and Border Management — Non-assigned revenue</b>	p.m.	p.m.	0,—	
	<b>Chapter 6 3 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>12 852 647,68</b>	

## Article 6 3 0 — Migration

Item 6 3 0 0 — Asylum, Migration and Integration Fund — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	6 426 114,87

### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 10 02 and Article 10 01 01 of the statement of expenditure in Section III.

### Legal basis

For the legal basis, see also remarks for Chapter 10 02 of the statement of expenditure in Section III ‘Commission’.

## Article 6 3 2 — Border Management

### Item 6 3 2 0 — Integrated Border Management Fund — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	6 426 532,81

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapters 11 01, 11 02, 11 03, 11 10 and 12 10 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapters 11 02, 11 03, 11 10 and 12 10 of the statement of expenditure in Section III 'Commission'.

## Article 6 3 9 — Migration and Border Management — Non-assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 3 which is not used in accordance with Article 21 of the Financial Regulation.

## CHAPTER 6 4 — SECURITY AND DEFENCE

#### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 4	SECURITY AND DEFENCE				
6 4 0	<b>Security</b>				
6 4 0 0	Internal Security Fund — Assigned revenue	p.m.	p.m.	2 499 127,59	
6 4 0 1	Nuclear decommissioning — Assigned revenue	p.m.	p.m.	0,—	
6 4 0 2	Nuclear safety and decommissioning — Assigned revenue	p.m.	p.m.	491 778,08	
	<i>Article 6 4 0 — Subtotal</i>	p.m.	p.m.	2 990 905,67	
6 4 1	<b>Defence</b>				
6 4 1 0	European Defence Fund — Assigned revenue	p.m.	p.m.	0,—	
6 4 1 1	Military mobility — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 4 1 — Subtotal</i>	p.m.	p.m.	0,—	
6 4 9	<b>Security and Defence — Non-assigned revenue</b>	p.m.	p.m.	0,—	
	<b>Chapter 6 4 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>2 990 905,67</b>	

## Article 6 4 0 — Security

### Item 6 4 0 0 — Internal Security Fund — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	2 499 127,59

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 02 and Article 12 01 01 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapter 12 02 of the statement of expenditure in Section III ‘Commission’.

### Item 6 4 0 1 — Nuclear decommissioning — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 03 and Article 12 01 02 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapter 12 03 of the statement of expenditure in Section III ‘Commission’.

### Item 6 4 0 2 — Nuclear safety and decommissioning — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	491 778,08

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 04 and Article 12 01 03 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapter 12 04 of the statement of expenditure in Section III ‘Commission’.

## Article 6 4 1 — Defence

### Item 6 4 1 0 — European Defence Fund — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 02 and 13 03 as well as under Articles 13 01 01 and 13 01 02 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapters 13 02 and 13 03 of the statement of expenditure in Section III ‘Commission’.

### Item 6 4 1 1 — Military mobility — Assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 04 and Article 13 01 03 of the statement of expenditure in Section III.

#### Legal basis

For the legal basis, see also remarks for Chapter 13 04 of the statement of expenditure in Section III ‘Commission’.

## Article 6 4 9 — Security and Defence — Non-assigned revenue

#### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

#### Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 4 which is not used in accordance with Article 21 of the Financial Regulation.

## CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD

#### Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 5	NEIGHBOURHOOD AND THE WORLD				
6 5 0	<b>External Action</b>				
6 5 0 0	Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue	p.m.	p.m.	117 037 247,24	

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 5 0 1	Humanitarian aid — Assigned revenue	p.m.	p.m.	6 899 324,61	
6 5 0 2	Common Foreign and Security Policy — Assigned revenue	p.m.	p.m.	33 313 665,68	
6 5 0 3	Overseas countries and territories — Assigned revenue	p.m.	p.m.	0,—	
6 5 0 4	European Instrument for International Nuclear Safety Cooperation	p.m.	p.m.	2 482 115,24	
	<i>Article 6 5 0 — Subtotal</i>	p.m.	p.m.	159 732 352,77	
<b>6 5 2</b>	<b><i>Pre-accession Assistance</i></b>				
6 5 2 0	Pre-accession Assistance — Assigned revenue	p.m.	p.m.	153 254 439,77	
	<i>Article 6 5 2 — Subtotal</i>	p.m.	p.m.	153 254 439,77	
<b>6 5 9</b>	<b><i>Neighbourhood and the World — Non-assigned revenue</i></b>	p.m.	p.m.	18 727,61	
	<b>Chapter 6 5 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>313 005 520,15</b>	

### ***Article 6 5 0 — External Action***

Item 6 5 0 0 — Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	117 037 247,24

#### *Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 02 and Article 14 01 01 of the statement of expenditure in Section III.

This item is also intended to record the external assigned revenue of the European Development (EDF) and gives rise to the entry of additional appropriations on the lines under Article 16 01 05 of the statement of expenditure in Section III ‘Commission’.

#### *Legal basis*

For the legal basis, see also remarks for Chapter 14 02 and for Chapter 16 01 of the statement of expenditure in Section III ‘Commission’.

#### *Reference acts*

Commission Decision of 9 September 2022 on the financing of a special measure for 2022 for the Union response to the food security crisis and economic shock in African, Caribbean and Pacific countries following Russia's war of aggression against Ukraine (C(2022)6554).

Commission Decision of 7 September 2022 on the financing of a special measure for humanitarian assistance in favour of Africa, Caribbean and Pacific (ACP) countries to be financed from the 10th and 11th European Development Funds (EDF) following Russia's war of aggression against Ukraine (C(2022)6535).

Item 6 5 0 1 — Humanitarian aid — Assigned revenue

#### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	6 899 324,61

#### *Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 03 and Article 14 01 02 of the statement of expenditure in Section III.



*Legal basis*

For the legal basis, see also remarks for Chapter 14 03 of the statement of expenditure in Section III ‘Commission’.

Item 6 5 0 2 — Common Foreign and Security Policy — Assigned revenue

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	33 313 665,68

*Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 04 and Article 14 01 03 of the statement of expenditure in Section III.

*Legal basis*

For the legal basis, see also remarks for Chapter 14 04 of the statement of expenditure in Section III ‘Commission’.

Item 6 5 0 3 — Overseas countries and territories — Assigned revenue

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

*Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 05 and Article 14 01 04 of the statement of expenditure in Section III.

*Legal basis*

For the legal basis, see also remarks for Chapter 14 05 of the statement of expenditure in Section III ‘Commission’.

Item 6 5 0 4 — European Instrument for International Nuclear Safety Cooperation

*Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	2 482 115,24

*Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 06 and Article 14 01 05 of the statement of expenditure in Section III.

*Legal basis*

For the legal basis, see also remarks for Chapter 14 06 of the statement of expenditure in Section III ‘Commission’.

## Article 6 5 2 — Pre-accession Assistance

Item 6 5 2 0 — Pre-accession Assistance — Assigned revenue

Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	153 254 439,77

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 15 02 and Article 15 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 15 02 of the statement of expenditure in Section III ‘Commission’.

## Article 6 5 9 — Neighbourhood and the World — Non-assigned revenue

Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	18 727,61

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 5 which is not assigned in accordance with Article 21 of the Financial Regulation.

## CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Figures

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 6	OTHER CONTRIBUTIONS AND REFUNDS				
<b>6 6 0</b>	<b>Special contributions and refunds</b>				
6 6 0 0	EFTA contributions — Assigned revenue	p.m.	p.m.	460 251 368,17	
6 6 0 1	Innovation Fund — Assigned revenue	p.m.	p.m.	2 483 268 782,70	
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	9 823 608 467	10 677 275 516	6 827 162 112,09	69,50 %
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.	p.m.	849 164,89	
6 6 0 4	Contributions from the European Coal and Steel Community in liquidation	36 874 795	37 093 133	36 656 456,00	99,41 %
	<i>Article 6 6 0 — Subtotal</i>	9 860 483 262	10 714 368 649	9 808 187 883,85	99,47 %
<b>6 6 1</b>	<b>Solidarity mechanisms (special instruments)</b>				
6 6 1 1	European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue	p.m.	p.m.	6 895 468,86	
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 6 1 — Subtotal</i>	p.m.	p.m.	6 895 468,86	
<b>6 6 2</b>	<b>Decentralised agencies — Assigned revenue</b>	p.m.	p.m.	57 144 496,04	
<b>6 6 3</b>	<b>Pilot projects, preparatory actions, prerogatives and other actions</b>	p.m.	p.m.	716 867,84	
<b>6 6 8</b>	<b>Other contributions and refunds — Assigned revenue</b>	p.m.	p.m.	7 339 773,06	
<b>6 6 9</b>	<b>Other contributions and refunds — Non-assigned revenue</b>	200 000 000	170 000 000	2 119 514,00	1,06 %

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
	<b>Chapter 6 6 — Total</b>	<b>10 060 483 262</b>	<b>10 884 368 649</b>	<b>9 882 404 003,65</b>	<b>98,23 %</b>

### *Article 6 6 0 — Special contributions and refunds*

#### Item 6 6 0 0 — EFTA contributions — Assigned revenue

##### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	460 251 368,17

##### *Remarks*

This item is intended to record contributions from the European Free Trade Association Member States resulting from their financial participation in certain activities of the Union in accordance with Article 82 of and Protocol 32 to the Agreement on the European Economic Area.

The total contribution planned is shown in the summary presented for information in an annex to the statement of expenditure in Section III 'Commission'.

Contributions by the European Free Trade Association Member States are made available to the Commission in accordance with Articles 1, 2 and 3 of Protocol 32 to the Agreement on the European Economic Area.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

##### *Reference acts*

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3).

#### Item 6 6 0 1 — Innovation Fund — Assigned revenue

##### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	2 483 268 782,70

##### *Remarks*

This item is intended to record the external assigned revenue of the Innovation Fund (IF). This revenue results from the auctioning of the allowances and the unspent amounts from the previous NER300 fund in accordance with Article 10 and Article 10a(8) of Directive 2003/87/EC. The external assigned revenue becoming available on this item is intended to cover all expenditure related to the implementation tasks carried out by the Commission.

For financial year 2023, it is provisionally estimated that an amount of EUR 5,98 million will be needed in order to finance the contribution to the expenditure of the European Climate, Infrastructure and Environment Executive Agency's (CINEA) staff and administration incurred as a result of the Agency's role in the management of the Innovation Fund financed from Item 16 01 02 74. Additionally, in 2023, the amount of EUR 7,88 million will be recovered to prepare financing of 2024 expenditure.

The appropriation from Article 16 01 02 will cover the administrative and management costs incurred in relation to the Innovation Fund implementation activities, in particular costs for external personnel in headquarters.

As regards the operational expenditure for financial year 2023 financed from Article 16 03 01, the calls for proposals for projects of EUR 3 100 million are planned to be launched during that year.

##### *Legal basis*

Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emissions allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

### Reference acts

Commission Regulation (EU) No 1031/2010 of 12 November 2010 on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances pursuant to Directive 2003/87/EC of the European Parliament and of the Council establishing a system for greenhouse gas emission allowances trading within the Union (OJ L 302, 18.11.2010, p. 1).

Commission Delegated Regulation (EU) 2019/856 of 26 February 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council with regard to the operation of the Innovation Fund (OJ L 140, 28.5.2019, p. 6).

Commission Decision of 25 March 2020 delegating the management of the revenues of the Innovation Fund to the European Investment Bank (C(2020)1892).

## Item 6 6 0 2 — Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

### Figures

Budget 2023	Budget 2022	Outturn 2021
9 823 608 467	10 677 275 516	6 827 162 112,09

### Remarks

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contributions correspond to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

This item also accommodates the assigned revenue included in the United Kingdom contribution to the Union budget.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

### Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

## Item 6 6 0 3 — Contributions by the United Kingdom after the transition period

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	849 164,89

### Remarks

This item is intended to record the contributions from the United Kingdom for participation in the Union's programmes and activities after the transition period foreseen in the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The Trade and Cooperation Agreement with the United Kingdom foresees a financial contribution from the United Kingdom, consisting of a participation fee and an operational contribution.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

### Reference acts

Political declaration setting out the framework for the future relationship between the European Union and the United Kingdom (OJ C 384 I, 12.11.2019, p. 178).

Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and in particular part five thereof on the participation in Union programmes, sound financial management and financial provision (OJ L 149, 30.4.2021, p. 10).

## Item 6 6 0 4 — Contributions from the European Coal and Steel Community in liquidation

### Figures

Budget 2023	Budget 2022	Outturn 2021
36 874 795	37 093 133	36 656 456,00

### Remarks

This item is intended to record the annual contributions from the European Coal and Steel Community (ECSC) in liquidation to the Union's annual budget for the years 2021 to 2025 that are resulting from the application of Article 145 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

According to this Article, the Union is liable to the United Kingdom for its share in the net assets of the ECSC in liquidation on 31 December 2020 (EUR 184 373 974) and the related reimbursement shall be made in five equal annual instalments (EUR 36 874 795) from 2021 to 2025.

These contributions from the ECSC in liquidation therefore aim at fully compensating the effects of the corresponding reductions accounted for in the contributions to the Union's annual budget by the United Kingdom, as recorded under the item 6 6 0 2.

### Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

## Article 6 6 1 — Solidarity mechanisms (special instruments)

### Item 6 6 1 1 — European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	6 895 468,86

### Remarks

This item is intended to accommodate assigned revenue resulting from financial corrections and recoveries in connection with the European Globalisation Adjustment Fund for Displaced Workers (EGF) interventions under the current 2021-2027 MFF and previous MFFs.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under the EGF of the statement of expenditure in Section III 'Commission'.

### Legal basis

For the legal basis, see also remarks for Articles 16 02 02 and 16 02 99 of the statement of expenditure in Section III 'Commission'.

## Item 6 6 1 2 — European Union Solidarity Fund — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	0,—

### Remarks

This item is intended to accommodate any revenue resulting from financial corrections and recoveries in connection with the European Union Solidarity Fund (EUSF) interventions under the current 2021-2027 MFF and previous MFFs.

The amounts entered under this item will be recovered and used in accordance with Council Regulation (EC) No 1024/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

### Legal basis

For the legal basis, see also remarks for Article 16 02 01 of the statement of expenditure in Section III 'Commission'.

## Article 6 6 2 — Decentralised agencies — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	57 144 496,04

### Remarks

This article is intended to record revenue from decentralised agencies.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

## Article 6 6 3 — Pilot projects, preparatory actions, prerogatives and other actions

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	716 867,84

### Remarks

This article is intended to record revenue from pilot projects, preparatory actions, prerogatives and other actions.

In accordance with Article 21 of the Financial Regulation, this revenue might give rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

## Article 6 6 8 — Other contributions and refunds — Assigned revenue

### Figures

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	7 339 773,06

### Remarks

This article is intended to accommodate any revenue not provided for in other parts of Title 6 which, in accordance with Article 21 of the Financial Regulation, must be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

## **Article 6 6 9 — Other contributions and refunds — Non-assigned revenue**

### *Figures*

Budget 2023	Budget 2022	Outturn 2021
200 000 000	170 000 000	2 119 514,00

### *Remarks*

This article is intended to accommodate any revenue not provided for in other parts of Title 6 which is not used in accordance with Article 21 of the Financial Regulation.

## **CHAPTER 6 7 — COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021**

### *Figures*

Title Chapter Article Item	Heading	Budget 2023	Budget 2022	Outturn 2021	2021/2023
6 7	COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021				
6 7 0	<i>Completion for outstanding recovery orders prior to 2021</i>	p.m.	p.m.	643 008 973,43	
	<b>Chapter 6 7 — Total</b>	<b>p.m.</b>	<b>p.m.</b>	<b>643 008 973,43</b>	

## **Article 6 7 0 — Completion for outstanding recovery orders prior to 2021**

### *Figures*

Budget 2023	Budget 2022	Outturn 2021
p.m.	p.m.	643 008 973,43

### *Remarks*

This article is intended to record revenue from all outstanding recovery orders issued prior to 2021 for all articles and items of Title 6 included in the nomenclature in force until 31 December 2020.