

## I

(Legislative acts)

**DEFINITIVE ADOPTION (EU, Euratom) 2021/2038  
of amending budget No 3 of the European Union for the financial year 2021**

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

having regard to the Treaty on the Functioning of the European Union, and in particular Article 314(4)(a) and (9) thereof,

having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

having regard to Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union <sup>(1)</sup>,

having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU, and repealing Regulation (EU, Euratom) No 966/2012 <sup>(2)</sup>,

having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 <sup>(3)</sup>,

having regard to the Interinstitutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources <sup>(4)</sup>,

having regard to the general budget of the European Union for the financial year 2021, as definitively adopted on 18 December 2020 <sup>(5)</sup>,

having regard to draft amending budget No 1 of the European Union for the financial year 2021, which the Commission adopted on 22 January 2021,

having regard to the position on draft amending budget No 1/2021, which the Council adopted on 19 July 2021 and forwarded to Parliament on 17 August 2021,

having regard to Parliament's approval of 15 September 2021 of the Council position,

having regard to Rules 94 and 96 of Parliament's Rules of Procedure,

<sup>(1)</sup> OJ L 424, 15.12.2020, p. 1.

<sup>(2)</sup> OJ L 193, 30.7.2018, p. 1.

<sup>(3)</sup> OJ L 433 I, 22.12.2020, p. 11.

<sup>(4)</sup> OJ L 433 I, 22.12.2020, p. 28.

<sup>(5)</sup> OJ L 93, 17.3.2021.

DECLARES:

*Sole Article*

The procedure under Article 314 of the Treaty on the Functioning of the European Union is complete and amending budget No 3 of the European Union for the financial year 2021 has been definitively adopted.

Done at Strasbourg, 15 September 2021.

*The President*

D. M. SASSOLI

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

### 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 2021 <sup>(1)</sup>	Budget 2020 <sup>(2)</sup>	Change (%)
Miscellaneous revenue (Titles 3 to 6)	9 193 040 514	2 174 450 061	+ 322,78
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	1 768 617 610	3 218 373 955	- 45,05
Balances and Adjustments (Chapters 2 1 to 2 6)	p.m.	- 1 116 600 000	—
Total revenue for Titles 2 to 6	10 961 658 124	4 276 224 016	+ 156,34
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	17 605 700 000	18 507 300 000	- 4,87
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 967 491 250	17 344 303 050	+ 3,59
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	121 476 133 480	123 980 214 681	- 2,02
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom <sup>(3)</sup>	<b>157 049 324 730</b>	<b>159 831 817 731</b>	- 1,74
Total revenue <sup>(4)</sup>	<b>168 010 982 854</b>	<b>164 108 041 747</b>	+ 2,38

(<sup>1</sup>) The figures in this column correspond to those in the 2021 budget (OJ L 93, 17.3.2021, p. 1) plus amending AB No 1/2021 to AB No 3/2021.  
(<sup>2</sup>) The figures in this column correspond to those in the 2020 budget (OJ L 57, 27.2.2020, p. 1) plus AB No 1/2020 to AB No 9/2020.  
(<sup>3</sup>) The own resources for the 2021 budget are determined on the basis of the budget forecasts adopted at the 178th meeting of the Advisory Committee on Own Resources on 25 May 2020.  
(<sup>4</sup>) The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom

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>(1)</sup>	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 028 734 000	4 864 031 000	50	2 432 015 500	2 028 734 000	
Bulgaria	291 150 000	617 870 000	50	308 935 000	291 150 000	
Czechia	911 337 000	2 022 941 000	50	1 011 470 500	911 337 000	
Denmark	1 208 577 000	3 211 846 000	50	1 605 923 000	1 208 577 000	
Germany	14 780 532 000	36 264 852 000	50	18 132 426 000	14 780 532 000	
Estonia	134 821 000	280 944 000	50	140 472 000	134 821 000	
Ireland	951 441 000	2 666 688 000	50	1 333 344 000	951 441 000	
Greece	754 773 000	1 819 032 000	50	909 516 000	754 773 000	
Spain	5 698 488 000	12 257 502 000	50	6 128 751 000	5 698 488 000	
France	11 282 949 000	25 060 938 000	50	12 530 469 000	11 282 949 000	
Croatia	345 339 000	519 832 000	50	259 916 000	259 916 000	Croatia
Italy	7 006 691 000	17 641 425 000	50	8 820 712 500	7 006 691 000	
Cyprus	163 410 000	210 748 000	50	105 374 000	105 374 000	Cyprus
Latvia	131 092 000	311 137 000	50	155 568 500	131 092 000	
Lithuania	198 676 000	485 620 000	50	242 810 000	198 676 000	
Luxembourg	322 535 000	459 919 000	50	229 959 500	229 959 500	Luxembourg
Hungary	569 796 000	1 353 414 000	50	676 707 000	569 796 000	
Malta	94 519 000	124 136 000	50	62 068 000	62 068 000	Malta
Netherlands	3 338 002 000	8 010 440 000	50	4 005 220 000	3 338 002 000	
Austria	1 833 938 000	4 029 570 000	50	2 014 785 000	1 833 938 000	
Poland	2 508 642 000	4 961 645 000	50	2 480 822 500	2 480 822 500	Poland
Portugal	1 084 059 000	2 094 027 000	50	1 047 013 500	1 047 013 500	Portugal
Romania	869 094 000	2 218 111 000	50	1 109 055 500	869 094 000	
Slovenia	233 705 000	483 776 000	50	241 888 000	233 705 000	
Slovakia	367 499 000	952 528 000	50	476 264 000	367 499 000	
Finland	1 064 162 000	2 408 894 000	50	1 204 447 000	1 064 162 000	
Sweden	2 051 027 000	4 745 718 000	50	2 372 859 000	2 051 027 000	
Total	60 224 988 000	140 077 584 000		70 038 792 000	59 891 637 500	

(<sup>1</sup>) The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resources accruing from VAT pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom (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	2 028 734 000	0,30	608 620 200
Bulgaria	291 150 000	0,30	87 345 000
Czechia	911 337 000	0,30	273 401 100
Denmark	1 208 577 000	0,30	362 573 100
Germany	14 780 532 000	0,30	4 434 159 600
Estonia	134 821 000	0,30	40 446 300
Ireland	951 441 000	0,30	285 432 300
Greece	754 773 000	0,30	226 431 900
Spain	5 698 488 000	0,30	1 709 546 400
France	11 282 949 000	0,30	3 384 884 700
Croatia	259 916 000	0,30	77 974 800
Italy	7 006 691 000	0,30	2 102 007 300
Cyprus	105 374 000	0,30	31 612 200
Latvia	131 092 000	0,30	39 327 600
Lithuania	198 676 000	0,30	59 602 800
Luxembourg	229 959 500	0,30	68 987 850
Hungary	569 796 000	0,30	170 938 800
Malta	62 068 000	0,30	18 620 400
Netherlands	3 338 002 000	0,30	1 001 400 600
Austria	1 833 938 000	0,30	550 181 400
Poland	2 480 822 500	0,30	744 246 750
Portugal	1 047 013 500	0,30	314 104 050
Romania	869 094 000	0,30	260 728 200
Slovenia	233 705 000	0,30	70 111 500
Slovakia	367 499 000	0,30	110 249 700
Finland	1 064 162 000	0,30	319 248 600
Sweden	2 051 027 000	0,30	615 308 100
Total	59 891 637 500		17 967 491 250

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom (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	4 864 031 000	0,8672061 <sup>(1)</sup>	4 218 117 290
Bulgaria	617 870 000		535 820 625
Czechia	2 022 941 000		1 754 306 749
Denmark	3 211 846 000		2 785 332 401
Germany	36 264 852 000		31 449 100 394
Estonia	280 944 000		243 636 347
Ireland	2 666 688 000		2 312 568 065
Greece	1 819 032 000		1 577 475 623
Spain	12 257 502 000		10 629 780 344
France	25 060 938 000		21 732 997 976
Croatia	519 832 000		450 801 475
Italy	17 641 425 000		15 298 751 141
Cyprus	210 748 000		182 761 948
Latvia	311 137 000		269 819 900
Lithuania	485 620 000		421 132 620
Luxembourg	459 919 000		398 844 556
Hungary	1 353 414 000		1 173 688 859
Malta	124 136 000		107 651 495
Netherlands	8 010 440 000		6 946 702 327
Austria	4 029 570 000		3 494 467 632
Poland	4 961 645 000		4 302 768 745
Portugal	2 094 027 000		1 815 952 960
Romania	2 218 111 000		1 923 559 361
Slovenia	483 776 000		419 533 492
Slovakia	952 528 000		826 038 080
Finland	2 408 894 000		2 089 007 539
Sweden	4 745 718 000		4 115 515 536
Total	140 077 584 000		

<sup>(1)</sup> Calculation of rate:  $(121\,476\,133\,480) / (140\,077\,584\,000) = 0,867206086878255$ .

TABLE 4

Summary of financing <sup>(1)</sup> of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources				Total own resources <sup>(2)</sup>
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p. m.)	VAT-based own resource	GNI-based own resource	Total national contributions'	Share in total national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7) = (5) + (6)	(8)	(9) = (3) + (7)
Belgium	p.m.	2 077 800 000	2 077 800 000	519 450 000	608 620 200	4 218 117 290	4 826 737 490	3,46	6 904 537 490
Bulgaria	p.m.	82 400 000	82 400 000	20 600 000	87 345 000	535 820 625	623 165 625	0,45	705 565 625
Czechia	p.m.	265 200 000	265 200 000	66 300 000	273 401 100	1 754 306 749	2 027 707 849	1,45	2 292 907 849
Denmark	p.m.	338 600 000	338 600 000	84 650 000	362 573 100	2 785 332 401	3 147 905 501	2,26	3 486 505 501
Germany	p.m.	3 940 700 000	3 940 700 000	985 175 000	4 434 159 600	31 449 100 394	35 883 259 994	25,73	39 823 959 994
Estonia	p.m.	39 700 000	39 700 000	9 925 000	40 446 300	243 636 347	284 082 647	0,20	323 782 647
Ireland	p.m.	252 900 000	252 900 000	63 225 000	285 432 300	2 312 568 065	2 598 000 365	1,86	2 850 900 365
Greece	p.m.	243 000 000	243 000 000	60 750 000	226 431 900	1 577 475 623	1 803 907 523	1,29	2 046 907 523
Spain	p.m.	1 306 000 000	1 306 000 000	326 500 000	1 709 546 400	10 629 780 344	12 339 326 744	8,85	13 645 326 744
France	p.m.	1 698 600 000	1 698 600 000	424 650 000	3 384 884 700	21 732 997 976	25 117 882 676	18,01	26 816 482 676
Croatia	p.m.	38 400 000	38 400 000	9 600 000	77 974 800	450 801 475	528 776 275	0,38	567 176 275
Italy	p.m.	1 708 400 000	1 708 400 000	427 100 000	2 102 007 300	15 298 751 141	17 400 758 441	12,48	19 109 158 441
Cyprus	p.m.	25 800 000	25 800 000	6 450 000	31 612 200	182 761 948	214 374 148	0,15	240 174 148
Latvia	p.m.	40 000 000	40 000 000	10 000 000	39 327 600	269 819 900	309 147 500	0,22	349 147 500
Lithuania	p.m.	100 500 000	100 500 000	25 125 000	59 602 800	421 132 620	480 735 420	0,34	581 235 420
Luxembourg	p.m.	19 300 000	19 300 000	4 825 000	68 987 850	398 844 556	467 832 406	0,34	487 132 406
Hungary	p.m.	183 100 000	183 100 000	45 775 000	170 938 800	1 173 688 859	1 344 627 659	0,96	1 527 727 659
Malta	p.m.	16 100 000	16 100 000	4 025 000	18 620 400	107 651 495	126 271 895	0,09	142 371 895
Netherlands	p.m.	2 614 300 000	2 614 300 000	653 575 000	1 001 400 600	6 946 702 327	7 948 102 927	5,70	10 562 402 927
Austria	p.m.	201 100 000	201 100 000	50 275 000	550 181 400	3 494 467 632	4 044 649 032	2,90	4 245 749 032
Poland	p.m.	780 600 000	780 600 000	195 150 000	744 246 750	4 302 768 745	5 047 015 495	3,62	5 827 615 495
Portugal	p.m.	197 800 000	197 800 000	49 450 000	314 104 050	1 815 952 960	2 130 057 010	1,53	2 327 857 010

Romania	p.m.	174 500 000	174 500 000	43 625 000	260 728 200	1 923 559 361	2 184 287 561	1,57	2 358 787 561
Slovenia	p.m.	83 800 000	83 800 000	20 950 000	70 111 500	419 533 492	489 644 992	0,35	573 444 992
Slovakia	p.m.	82 700 000	82 700 000	20 675 000	110 249 700	826 038 080	936 287 780	0,67	1 018 987 780
Finland	p.m.	147 600 000	147 600 000	36 900 000	319 248 600	2 089 007 539	2 408 256 139	1,73	2 555 856 139
Sweden	p.m.	448 800 000	448 800 000	112 200 000	615 308 100	4 115 515 536	4 730 823 636	3,39	5 179 623 636
United Kingdom	p.m.	498 000 000	498 000 000	124 500 000	—	—	—	—	498 000 000
Total	p.m.	17 605 700 000	17 605 700 000	4 401 425 000	17 967 491 250	121 476 133 480	139 443 624 730	100,00	157 049 324 730
<p>(<sup>1</sup>) p.m. (own resources + other revenue = total revenue = total expenditure); (157 049 324 730 + 10 961 658 124 = 168 010 982 854 = 168 010 982 854).</p> <p>(<sup>2</sup>) Total own resources as percentage of GNI: (157 049 324 730) / (14 007 758 400 000) = 1,12 %; own resources ceiling as percentage of GNI: 1,20 %.</p>									



**B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING**

Title	Heading	Budget 2021	Amending budget No 3/2021	New amount
1	OWN RESOURCES	155 351 391 730	1 697 933 000	157 049 324 730
2	SURPLUSES, BALANCES AND ADJUSTMENTS	1 768 617 610		1 768 617 610
3	ADMINISTRATIVE REVENUE	1 725 783 332		1 725 783 332
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	119 376 456		119 376 456
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	7 347 880 726		7 347 880 726
<b>GRAND TOTAL</b>		<b>166 313 049 854</b>	<b>1 697 933 000</b>	<b>168 010 982 854</b>

**TITLE 1**  
**OWN RESOURCES**

Title Chapter	Heading	Budget 2021	Amending budget No 3/2021	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM)	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES	17 605 700 000		17 605 700 000
1 3	OWN RESOURCES BASED ON THE VALUE ADDED TAX	17 967 491 250		17 967 491 250
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME	119 778 200 480	1 697 933 000	121 476 133 480
1 5	CORRECTION OF BUDGETARY IMBALANCES	—		—
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	—		—
<b>Title 1 — Total</b>		<b>155 351 391 730</b>	<b>1 697 933 000</b>	<b>157 049 324 730</b>

**TITLE 1**  
**OWN RESOURCES**

**CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME**

Title Chapter Article Item	Heading	Budget 2021	Amending budget No 3/2021	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME			
<b>1 4 0</b>	<b><i>Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom</i></b>	119 778 200 480	1 697 933 000	121 476 133 480
	<b>CHAPTER 1 4 — TOTAL</b>	<b>119 778 200 480</b>	<b>1 697 933 000</b>	<b>121 476 133 480</b>

**1 4 0** ***Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom***

Budget 2021	Amending budget No 3/2021	New amount
119 778 200 480	1 697 933 000	121 476 133 480

*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 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 (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 2021 is 0,8672 %.

*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 point (c) of Article 2(1) thereof.

## CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME (cont'd)

## 1 4 0 (cont'd)

Member State	Budget 2021	Amending budget No. 3/2021	New amount
Belgium	4 159 158 544	58 958 746	4 218 117 290
Bulgaria	528 331 191	7 489 434	535 820 625
Czechia	1 729 785 921	24 520 828	1 754 306 749
Denmark	2 746 400 410	38 931 991	2 785 332 401
Germany	31 009 520 501	439 579 893	31 449 100 394
Estonia	240 230 919	3 405 428	243 636 347
Ireland	2 280 244 139	32 323 926	2 312 568 065
Greece	1 555 426 453	22 049 170	1 577 475 623
Spain	10 481 202 559	148 577 785	10 629 780 344
France	21 429 224 936	303 773 040	21 732 997 976
Croatia	444 500 396	6 301 079	450 801 475
Italy	15 084 912 804	213 838 337	15 298 751 141
Cyprus	180 207 393	2 554 555	182 761 948
Latvia	266 048 492	3 771 408	269 819 900
Lithuania	415 246 238	5 886 382	421 132 620
Luxembourg	393 269 705	5 574 851	398 844 556
Hungary	1 157 283 620	16 405 239	1 173 688 859
Malta	106 146 796	1 504 699	107 651 495
Netherlands	6 849 604 775	97 097 552	6 946 702 327
Austria	3 445 623 700	48 843 932	3 494 467 632
Poland	4 242 626 783	60 141 962	4 302 768 745
Portugal	1 790 570 473	25 382 487	1 815 952 960
Romania	1 896 672 804	26 886 557	1 923 559 361
Slovenia	413 669 461	5 864 031	419 533 492
Slovakia	814 492 130	11 545 950	826 038 080
Finland	2 059 808 431	29 199 108	2 089 007 539
Sweden	4 057 990 906	57 524 630	4 115 515 536
Article 1 4 0 — Total	119 778 200 480	1 697 933 000	121 476 133 480

## EXPENDITURE

Title	Heading	Budget 2021		Amending budget No 3/2021		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	RESEARCH AND INNOVATION	12 636 269 534	10 702 471 314			12 636 269 534	10 702 471 314
02	EUROPEAN STRATEGIC INVESTMENTS	5 219 909 445	3 931 257 294			5 219 909 445	3 931 257 294
03	SINGLE MARKET	899 252 697	833 005 699			899 252 697	833 005 699
04	SPACE	2 033 303 091	1 687 447 091			2 033 303 091	1 687 447 091
05	REGIONAL DEVELOPMENT AND COHESION	35 410 370 000	45 751 142 912			35 410 370 000	45 751 142 912
06	RECOVERY AND RESILIENCE	1 059 937 421	1 027 156 269			1 059 937 421	1 027 156 269
07	INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES	16 575 921 113	19 526 052 626			16 575 921 113	19 526 052 626
08	AGRICULTURE AND MARITIME POLICY	56 565 951 003	56 296 947 194			56 565 951 003	56 296 947 194
	<i>Reserves (30 02 02)</i>	<i>74 600 000</i>	<i>71 600 000</i>			<i>74 600 000</i>	<i>71 600 000</i>
		56 640 551 003	56 368 547 194			56 640 551 003	56 368 547 194
09	ENVIRONMENT AND CLIMATE ACTION	1 930 015 905	431 609 258			1 930 015 905	431 609 258
10	MIGRATION	1 011 065 714	1 439 158 714			1 011 065 714	1 439 158 714
11	BORDER MANAGEMENT	1 267 764 045	1 247 087 264			1 267 764 045	1 247 087 264
12	SECURITY	536 501 243	527 390 243			536 501 243	527 390 243
13	DEFENCE	1 172 760 198	138 738 000			1 172 760 198	138 738 000
14	EXTERNAL ACTION	14 195 917 731	8 928 643 283			14 195 917 731	8 928 643 283
15	PRE-ACCESSION ASSISTANCE	1 901 438 473	1 882 396 073			1 901 438 473	1 882 396 073
16	EXPENDITURE OUTSIDE THE ANNUAL CEILINGS SET OUT IN THE MULTI-ANNUAL FINANCIAL FRAMEWORK	97 981 598	117 981 598			97 981 598	117 981 598

20	ADMINISTRATIVE EXPENDITURE OF THE EUROPEAN COMMISSION	3 724 183 236	3 725 458 325			3 724 183 236	3 725 458 325
21	EUROPEAN SCHOOLS AND PENSIONS	2 411 594 399	2 411 594 399			2 411 594 399	2 411 594 399
30	RESERVES	1 495 435 000	1 295 050 000	1 697 933 000	1 697 933 000	3 193 368 000	2 992 983 000
	<b>Total</b>	<b>160 145 571 846</b>	<b>161 900 587 556</b>	<b>1 697 933 000</b>	<b>1 697 933 000</b>	<b>161 843 504 846</b>	<b>163 598 520 556</b>
	<b>Of which Reserves (30 02 02)</b>	<b>74 600 000</b>	<b>71 600 000</b>			<b>74 600 000</b>	<b>71 600 000</b>

*TITLE 30*  
**RESERVES**

COMMISSION  
TITLE 30 — RESERVES

**TITLE 30**  
**RESERVES**

Title Chapter	Heading	Budget 2021		Amending budget No 3/2021		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
30 01	RESERVES FOR ADMINISTRATIVE EXPENDITURE	p.m.	p.m.			p.m.	p.m.
30 02	RESERVES FOR OPERATIONAL EXPENDITURE	74 600 000	71 600 000			74 600 000	71 600 000
30 03	NEGATIVE RESERVE	p.m.	p.m.			p.m.	p.m.
30 04	SOLIDARITY MECHANISMS (SPECIAL INSTRUMENTS)	1 420 835 000	1 223 450 000	1 697 933 000	1 697 933 000	3 118 768 000	2 921 383 000
	<b>Title 30 — Total</b>	<b>1 495 435 000</b>	<b>1 295 050 000</b>	<b>1 697 933 000</b>	<b>1 697 933 000</b>	<b>3 193 368 000</b>	<b>2 992 983 000</b>



**TITLE 30**  
**RESERVES****CHAPTER 30 04 — SOLIDARITY MECHANISMS (SPECIAL INSTRUMENTS)**

Title Chapter Article Item	Heading	FF	Budget 2021		Amending budget No 3/2021		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
30 04	SOLIDARITY MECHANISMS (SPECIAL INSTRUMENTS)							
<b>30 04 01</b>	<b>Solidarity and Emergency Aid Reserve (SEAR)</b>	S	1 223 450 000	1 223 450 000			1 223 450 000	1 223 450 000
<b>30 04 02</b>	<b>Reserve for the European Globalisation Adjustment Fund (EGF)</b>	S	197 385 000	p.m.			197 385 000	p.m.
<b>30 04 03</b>	<b>Brexit Adjustment Reserve (BAR)</b>				1 697 933 000	1 697 933 000	1 697 933 000	1 697 933 000
	<b>Chapter 30 04 — Total</b>		<b>1 420 835 000</b>	<b>1 223 450 000</b>	<b>1 697 933 000</b>	<b>1 697 933 000</b>	<b>3 118 768 000</b>	<b>2 921 383 000</b>

**30 04 03**      **Brexit Adjustment Reserve (BAR)***Figures (Differentiated appropriations)*

Budget 2021		Amending budget No 3/2021		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
		1 697 933 000	1 697 933 000	1 697 933 000	1 697 933 000

*Remarks**New article*

The aim of this reserve is to cover the The Brexit Adjustment Reserve (BAR) that may be used to counter unforeseen and adverse consequences in Member States and sectors that are worst affected by the Brexit.

*Reference acts*

Conclusions of the European Council of 21 July 2020 (EUCO 10/20) and in particular points A26 and 134.

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 25 December 2020, establishing the Brexit Adjustment Reserve (BAR) (COM(2020) 854 final).