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**DRAFT AMENDING BUDGET No 6
TO THE GENERAL BUDGET 2015**

**OWN RESOURCES
UNION TRUST FUNDS FOR EXTERNAL ACTION
OFFICE OF THE BODY OF EUROPEAN REGULATORS FOR
ELECTRONIC COMMUNICATIONS**

Having regard to:

- the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
- the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the Financial Regulation applicable to the general budget of the Union¹, and in particular Article 41 thereof,
- the general budget of the European Union for the financial year 2015 adopted on 17 December 2014²,
- the amending budget No 1/2015³, adopted on 28 April 2015,
- the draft amending budget No 1/2015⁴, adopted on 13 January 2015,
- the draft amending budget No 3/2015⁵, adopted on 15 April 2015,
- the draft amending budget No 4/2015⁶, adopted on 15 April 2015,
- the draft amending budget No 5/2015⁷, adopted on 13 May 2015,

The European Commission hereby presents to the European Parliament and to the Council the Draft Amending Budget No 6 to the 2015 budget.

CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

The changes to the statement of revenue and expenditure by section are available on EUR-Lex (<http://eur-lex.europa.eu/budget/www/index-en.htm>). An English version of the changes to this statement is attached for information as a budgetary annex.

¹ OJ L 298, 26.10.2012, p. 1.

² OJ L 69, 13.3.2015, p. 1.

³ OJ L XX, XX.XX.2015.

⁴ COM(2015) 11 final of 13.01.2015.

⁵ COM(2015) 160 final of 15.04.2015.

⁶ COM(2015) 161 final of 15.04.2015.

⁷ COM(2015) 241 final of 13.05.2015.

TABLE OF CONTENT

1.	INTRODUCTION	4
2.	OWN RESOURCES.....	4
2.1	INTRODUCTION	4
2.2	REVISION OF THE FORECAST OF TOR, VAT AND GNI BASES	5
2.3	2014, 2013, 2012 AND 2011 UK CORRECTION	7
2.3.1	INTRODUCTION.....	7
2.3.2	CALCULATION OF THE CORRECTIONS.....	8
2.3.3	ENTRY IN THE DAB 6/2015 OF THE 1 ST UPDATE OF THE 2014 UK CORRECTION, THE 2 ND UPDATE OF THE 2013 UK CORRECTION, THE 3 RD UPDATE OF THE 2012 UK CORRECTION AND OF THE DEFINITIVE AMOUNT OF THE 2011 UK CORRECTION	11
3.	TRUST FUNDS FOR EXTERNAL ACTION	13
4.	OFFICE FOR THE BODY OF EUROPEAN REGULATORS FOR ELECTRONIC COMMUNICATIONS (BEREC OFFICE)	14

1. INTRODUCTION

Draft Amending Budget (DAB) No 6 for the year 2015 covers the following:

- A revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and GNI bases, the budgeting of the relevant UK corrections as well as their financing resulting in a change in the distribution between Member States of their own resources contributions to the EU budget.
- The creation of two new budget items 21 01 04 08 and 22 01 04 03 — Support expenditure for trust funds managed by the European Commission. These items are intended to receive compensation for management costs related to the European Union trust funds for external action, in accordance with Article 187(7) of the Financial Regulation.
- An amendment of the establishment plan of the BEREC Office, without incurring any changes to the overall budget or the total number of posts.

In summary, DAB 6/2015 has no consequences for expenditure in 2015. The impact for revenue is a change in the distribution between Member States of their own resources contributions.

2. OWN RESOURCES

2.1 Introduction

The following summary table shows the distribution of total own resources payments between Member States as budgeted in:

- The 2015 Budget,
- The Draft Amending Budget (DAB) 3/2015,
- The Draft Amending Budget (DAB) 4/2015,
- The present Draft Amending Budget (DAB) 6/2015.

Distribution of total own resources payments by Member States (*in million EUR*)

	Budget 2015	DAB 3/2015	DAB 4/2015*	DAB 6/2015
	(1)	(2)	(3)	(4)
BE	5 326,7	5 285,1	5 287,0	5 448,2
BG	461,7	457,4	457,6	448,8
CZ	1 509,7	1 495,3	1 496,0	1 551,2
DK	2 876,0	2 847,8	2 849,1	2 777,7
DE	30 243,2	29 934,7	29 949,0	29 544,1
EE	214,1	212,0	212,1	209,0
IE	1 650,1	1 634,8	1 635,5	1 750,6
EL	1 831,7	1 812,7	1 813,6	1 746,0
ES	11 148,1	11 040,0	11 045,0	11 111,4
FR	22 459,7	22 233,4	22 243,9	21 772,5
HR	453,0	448,5	448,7	435,6
IT	16 499,4	16 333,5	16 341,2	15 887,2
CY	167,8	166,2	166,3	174,6
LV	266,1	263,4	263,5	249,1
LT	405,5	401,7	401,9	399,8
LU	333,8	330,4	330,5	296,9
HU	1 022,1	1 011,9	1 012,3	1 062,5
MT	80,5	79,7	79,8	87,6
NL	7 764,5	7 698,7	7 701,8	7 823,8
AT	3 179,3	3 145,1	3 146,7	3 022,6
PL	4 294,2	4 252,2	4 254,1	4 162,5
PT	1 741,8	1 724,5	1 725,3	1 726,6
RO	1 533,8	1 518,0	1 518,8	1 495,2
SI	407,2	403,5	403,7	411,1
SK	786,2	778,4	778,8	761,8
FI	2 068,6	2 047,7	2 048,6	1 972,8
SE	4 487,8	4 441,5	4 443,6	4 246,9
UK	16 426,1	16 205,8	16 216,0	17 694,4
EU	139 638,5	138 204,0	138 270,5	138 270,5

*AB 1, DAB 1 and DAB 5/2015 did not request additional payments appropriations therefore they are not included in this table.

2.2 Revision of the forecast of TOR, VAT and GNI bases

According to established practice, the Commission proposes to revise the financing of the budget on the basis of more recent economic forecasts, agreed at a meeting of the Advisory Committee on Own Resources (ACOR).

The revision concerns the forecast of Traditional Own Resources (TOR) to be paid to the budget in 2015 as well as the forecast of the 2015 Value Added Tax (VAT) and Gross National Income (GNI) bases. The forecast in the 2015 Budget was established at the 160th ACOR meeting on 19 May 2014. The revised forecast taken into account in the present DAB 6/2015 was agreed at the 163th ACOR meeting on 19 May 2015. The use of an updated forecast of own resources improves the accuracy of

the revenue forecasts and hence of the payments that Member States are asked to make during the budgetary year.

As compared to the forecast agreed in May 2014, the forecast agreed in May 2015 has been revised as follows⁸:

- Total 2015 net customs duties (including duties on agricultural products) are now forecast at EUR 17 834,7 million (after deduction of 25 % in collection costs), which represents an increase of 6,79 % relative to the forecast of EUR 16 701,2 million included in the DAB 5/2015. The main reason for this increase is a higher forecasted growth rate of extra EU imports and also actual execution at the beginning of the year which was taken into account. The forecast was made on a Member State basis, using forecast growth rates of extra-EU imports as published in the Spring 2015 economic forecasts of 5 May 2015.
- The total 2015 EU uncapped VAT base is now forecast at EUR 6 030 898,4 million, which represents a decrease of -1,26 % compared to the May 2014 forecast of EUR 6 108 108,9 million. The total 2015 EU capped VAT base⁹ is forecast at EUR 6 007 784,6 million, which represents a decrease of -1,32 % compared to the May 2014 forecast of EUR 6 088 159,8 million.
- The total 2015 EU GNI base is forecast at EUR 14 034 093,9 million, which is a slight increase (+0,42 %) compared to the May 2014 forecast of EUR 13 975 326,6 million.

The exchange rates of 31 December 2014 have been used for converting the forecast VAT and GNI bases in national currency into euro (for the nine Member States that are not members of the euro area). This avoids distortions since it is this rate that is used to convert budgeted own resources payments from euro into national currency when the amounts are called in (as stipulated in Article 10(3) of Council Regulation No 1150/2000).

The revised forecasts of TOR, uncapped VAT bases and GNI bases for 2015, as adopted at the 163th ACOR meeting on 19 May 2015, are set out in the following table:

Revised forecasts of TOR, VAT and GNI bases for 2015 (*in million EUR*)

	Sugar levies (75%) – <i>adj.</i>	Customs duties (75%)	Uncapped VAT bases	GNI bases	Capped VAT bases¹⁰
BE	6,6	1 700,82	170 614,2	404 490,8	170 614,2
BG	0,4	58,16	19 887,7	41 238,8	19 887,7
CZ	3,4	209,59	64 741,2	142 995,1	64 741,2
DK	3,4	328,80	100 975,8	269 155,2	100 975,8
DE	26,3	3 515,70	1 258 997,2	2 999 842,7	1 258 997,2
EE	0,0	23,57	9 499,3	19 594,2	9 499,3
IE	0,0	245,72	71 653,4	160 548,4	71 653,4
EL	1,4	128,68	72 121,4	175 875,7	72 121,4
ES	4,7	1 213,49	442 647,0	1 072 359,1	442 647,0
FR	30,9	1 540,43	964 187,7	2 169 773,5	964 187,7
HR	1,7	43,34	25 455,7	41 470,2	20 735,1
IT	4,7	1 550,83	567 863,1	1 578 217,8	567 863,1
CY	0,0	18,32	10 419,8	16 204,8	8 102,4

⁸ The total forecast of 2015 net sugar sector levies is at the same level (EUR 124,7 million, after deduction of 25 % in collection costs).

⁹ In accordance with Council Decision 2007/436, if the VAT base of a Member State exceeds 50 % of its GNI, then it is capped at these 50 %. For DAB 6/2015, five Member States will have their VAT base capped at 50 % of GNI: Croatia, Cyprus, Luxembourg, Malta and Slovenia.

¹⁰ The amounts highlighted in grey result from the capped VAT bases, as explained in footnote 9 above.

	Sugar levies (75%) – adj.	Customs duties (75%)	Uncapped VAT bases	GNI bases	Capped VAT bases¹⁰
LV	0,0	27,18	8 946,8	24 593,8	8 946,8
LT	0,8	65,78	14 176,3	36 375,7	14 176,3
LU	0,0	15,03	29 131,7	30 276,8	15 138,4
HU	2,1	110,46	42 445,7	102 879,5	42 445,7
MT	0,0	11,43	5 765,6	7 947,4	3 973,7
NL	7,2	2 130,91	265 609,3	658 901,0	265 609,3
AT	3,2	199,81	149 913,4	320 170,1	149 913,4
PL	12,8	461,59	167 326,8	399 727,5	167 326,8
PT	0,1	123,94	78 552,7	170 889,1	78 552,7
RO	0,9	117,15	54 564,4	151 750,7	54 564,4
SI	0,0	62,59	18 636,3	36 691,6	18 345,8
SK	1,3	95,63	26 006,8	73 727,7	26 006,8
FI	0,7	111,49	91 338,0	199 222,1	91 338,0
SE	2,6	497,21	187 187,4	430 172,8	187 187,4
UK	9,5	3 227,04	1 112 233,9	2 299 002,4	1 112 233,9
EU	124,7	17 834,7	6 030 898,4	14 034 093,9	6 007 784,7

2.3 2014, 2013, 2012 and 2011 UK correction

2.3.1 Introduction

The correction of budgetary imbalances in favour of the United Kingdom (UK correction), to be budgeted in the present DAB, concerns four years: 2011, 2012, 2013 and 2014.

The 2011, 2012, 2013 and 2014 UK corrections are subject to the rules of Council Decision 2007/436/EC, Euratom on the system of the European Communities' own resources¹¹ and its accompanying working document, the *2007 Calculation Method*¹². Pursuant to the rules of this Decision, the net TOR “windfall gains” of the UK resulting from the increase since 2001 in the percentage of TOR retained by Member States as a compensation for their collection costs are neutralised and the allocated expenditure is adjusted by:

- pre-accession expenditure (PAE) paid under appropriations for payments relating to the year preceding the enlargement. The adjustment for PAE has ceased to apply as from the 2013 correction budgeted for the first time in 2014;
- the total allocated expenditure in Member States that have acceded to the EU after 30 April 2004, except for agricultural direct payments and market-related expenditure as well as that part of the rural development expenditure originating from the EAGGF, Guarantee section.

Furthermore, the share of Austria, Germany, the Netherlands and Sweden in the financing of the UK correction is reduced to one fourth of their normal share. The reduction is financed by the other Member States, excluding the UK.

The difference between the *definitive amount of the 2011 UK correction* and the amount previously budgeted (the 3rd update entered in AB 3/2014) is entered in chapter 35 of DAB 6/2015. The difference between the 3rd update of the 2012 UK correction and the amount previously budgeted (the

¹¹ OJ L 163, 23.6.2007, p.17

¹² Commission working document of 23 May 2007 "Calculation, financing, payment and entry in the budget of the correction of budgetary imbalances in accordance with Articles 4 and 5 of Council Decision [2007/436/EC, Euratom] on the system of the European Communities' own resources" available on:
http://ec.europa.eu/budget/library/biblio/documents/financing/calc_own_res_2007_en.pdf.

1st update entered in AB 6/2013) is entered in chapter 36 of DAB 6/2015. The difference between the *2nd update of the 2013 UK correction* and the amount previously budgeted (the *1st update* entered in AB 3/2014) is entered in chapter 36 of DAB 6/2015.

The amount of the *1st update* of the 2014 UK correction is entered in chapter 15 of the DAB 6/2015, as a replacement of the *provisional amount* of the 2014 UK correction entered in chapter 15 of the Budget 2015.

2.3.2 Calculation of the corrections

In the present DAB, the calculation and financing of the *1st update of the 2014 UK correction*, the *2nd update of the 2013 UK correction*, the *3rd update of the 2012 UK correction* and the *definitive amount of the 2011 UK correction* are entered.

The update of the corrections for 2011, 2012 and 2013 stems mainly from the update of the VAT and GNI bases as communicated by Member States in autumn 2014 (VAT/GNI balances exercise). The increase of the UK GNI payments for the years 2011-2013 is partly compensated via the UK rebates (the UK advantage).

The following table summarises the updates of the 2011-2014 corrections included in this draft amending budget.

DAB 6/2015		
(1)	4 188 411 749	2011 UK correction 3rd update AB 4/2014
(2)	4 386 373 990	2011 UK correction DEFINITIVE BUDGETED DAB 6/2015
(3) = (2) - (1)	+ 197 962 241	budgeted in chapter 35
(4)	4 631 401 328	2012 UK correction 1st update AB 6/2013
(5)	5 143 608 383	2012 UK correction 3rd update BUDGETED DAB 6/2015
(6) = (5) - (4)	+ 512 207 055	budgeted in chapter 36
(7)	5 542 182 331	2013 UK correction 1st update AB 4/2015
(8)	5 923 047 619	2013 UK correction 2nd update BUDGETED DAB 6/2015
(9) = (8) - (7)	+ 380 865 288	budgeted in chapter 36
+ 1 091 034 584		cumulative impact of the updates of 2011-2013 corrections
(10)	4 544 158 897	2014 UK correction 1st update BUDGETED DAB 6/2015 budgeted in chapter 15
(11)	5 433 363 587	2014 UK correction PROVISIONAL B 2015 already entered in Budget 2015 (reminder)
(12) = (10) - (11)	- 889 204 690	Difference (indicated for information)
(13) = (3) + (6) + (9) + (10)	5 635 193 481	total budgeted in chapters 15 & 35 & 36
(14) = (13) - (11)	+ 201 829 894	Difference (indicated for information)

2.3.2.1 2014 UK correction

The following table summarises the changes between the *provisional amount* of the 2014 UK correction entered in Budget 2015 and the *1st update* of the 2014 UK correction to be entered in DAB 6/2015.

2014 UK correction	2014 UK correction PROVISIONAL Budget 2015	2014 UK correction 1st UPDATE DAB 6/2015	Difference
(1) UK share of uncapped VAT base	16,2167%	17,7333%	+1,5167%
(2) UK share of enlargement-adjusted total allocated expenditure	5,9238%	7,3956%	+1,4719%
(3) = (1) - (2)	10,2929%	10,3377%	+0,0448%
(4) Total allocated expenditure	126 118 882 798	128 742 225 549	+ 2 623 342 751
(5) Enlargement-related expenditure = (5a) + (5b)	29 283 982 122	33 471 514 270	+ 4 187 532 148
(5a) Pre-accession expenditure	0	0	0
(5b) Expenditure related to Art 4(1)(g)	29 283 982 122	33 471 514 270	+ 4 496 305 620
(6) Enlargement-adjusted total allocated expenditure = (4) - (5)	96 834 900 676	95 270 711 279	-1 564 189 397
(7) UK correction original amount = (3) x (6) x 0.66	6 578 286 401	6 500 187 311	-78 099 090
(8) UK advantage	1 119 838 248	1 992 582 801	+872 744 553
(9) Core UK correction = (7) - (8)	5 458 448 153	4 507 604 510	-950 843 643
(10) TOR windfall gains	25 084 566	-36 554 387	-61 638 953
(11) UK correction = (9) - (10)	5 433 363 587	4 544 158 897	-889 204 690

The *1st update* of the 2014 UK correction is EUR 889 million lower as compared to the *provisional amount* of the 2014 UK correction entered in Budget 2015.

2.3.2.2 2013 UK correction

The following table summarises the changes between the *1st update* of the 2013 UK correction entered in AB 3/2014 and the *2nd update* of the 2013 UK correction to be entered in DAB 6/2015.

2013 UK correction	2013 UK correction 1 st UPDATE AB 3/2014	2013 UK correction 2 nd UPDATE DAB 6/2015	Difference
(1) UK share of uncapped VAT base	15,5861%	16,0378%	+0,4517%
(2) UK share of enlargement-adjusted total allocated expenditure	6,1166%	6,0959%	-0,0208%
(3) = (1) - (2)	9,4694%	9,9418%	+0,4724%
(4) Total allocated expenditure	134 675 970 767	134 745 129 775	+69 159 007
(5) Enlargement-related expenditure = (5a) + (5b)	31 337 201 043	31 288 595 815	-48 605 228
(5a) Pre-accession expenditure	0	0	0
(5b) Expenditure related to Art 4(1)(g)	31 337 201 043	31 288 595 815	-48 605 228
(6) Enlargement-adjusted total allocated expenditure = (4) - (5)	103 338 769 725	103 456 533 960	+117 764 235
(7) UK correction original amount = (3) x (6) x 0.66	6 458 490 768	6 788 418 578	+329 927 810
(8) UK advantage	883 513 735	846 456 483	-37 057 252
(9) Core UK correction = (7) - (8)	5 574 977 032	5 941 962 095	+366 985 063
(10) TOR windfall gains	32 794 702	18 914 477	-13 880 225
(11) UK correction = (9) - (10)	5 542 182 331	5 923 047 619	+380 865 288

The *2nd update* of the 2013 UK correction is EUR 381 million higher as compared to the *1st update* of the 2013 UK correction entered in AB 3/2014 due to the updates of the VAT and GNI bases as communicated by Member States in autumn 2014 (VAT/GNI balances exercise).

2.3.2.3 2012 UK correction

The following table summarises the changes between the *1st update* of the 2012 UK correction entered in AB 6/2013 and the *3rd update* of the 2012 UK correction to be entered in DAB 6/2015.

2012 UK correction	2012 UK correction 1 st UPDATE AB 6/2013	2012 UK correction 3 rd UPDATE DAB 6/2015	Difference
(1) UK share of uncapped VAT base	16,2252%	16,1345%	-0,0907%
(2) UK share of enlargement-adjusted total allocated expenditure	7,2419%	7,2358%	-0,0060%
(3) = (1) - (2)	8,9834%	8,8987%	-0,0847%
(4) Total allocated expenditure	125 988 772 407	126 017 496 941	+28 724 533
(5) Enlargement-related expenditure = (5a) + (5b)	30 204 999 085	30 151 705 809	-53 293 276
(5a) Pre-accession expenditure	3 079 384 770	3 084 631 771	+5 247 001
(5b) Expenditure related to Art 4(1)(g)	27 125 614 315	27 067 074 038	-58 540 277
(6) Enlargement-adjusted total allocated expenditure = (4) - (5)	95 783 773 323	95 865 791 132	+82 017 809
(7) UK correction original amount = (3) x (6) x 0.66	5 679 045 800	5 630 330 443	-48 715 357
(8) UK advantage	1 038 296 680	474 388 884	-563 907 796
(9) Core UK correction = (7) - (8)	4 640 749 120	5 155 941 559	+515 192 438
(10) TOR windfall gains	9 347 792	12 333 175	+2 985 383
(11) UK correction = (9) - (10)	4 631 401 328	5 143 608 383	+512 207 055

The *3rd update* of the 2012 UK correction is EUR 512 million higher than the *1st update* of the 2012 UK correction entered in AB 6/2013 due to the updates of the VAT and GNI bases as communicated by Member States in autumn 2014 (VAT/GNI balances exercise).

For the 2012 UK correction the difference in the original amount of the UK correction between Own Resources Decision (ORD) 2000 and ORD 2007 is EUR 2 561,5 million in 2004 prices and EUR 2 882,3 million in current prices.

2.3.2.4 2011 UK correction

The following table summarises the changes between the *3rd update* of the 2011 UK correction entered in AB 3/2014 and the *definitive amount* of the 2011 UK correction to be entered in DAB 6/2015.

2011 UK correction	2011 UK correction 3 rd UPDATE AB 3/2014	2011 UK correction DEFINITIVE DAB 6/2015	Difference
(1) UK share of uncapped VAT base	14,9811%	14,9523%	-0,0288%
(2) UK share of enlargement-adjusted total allocated expenditure	7,3021%	7,3026%	+0,0005%
(3) = (1) - (2)	7,6790%	7,6497%	-0,0292%
(4) Total allocated expenditure	116 702 674 481	116 702 674 481	0
(5) Enlargement-related expenditure = (5a) + (5b)	26 831 341 733	26 837 206 246	+5 864 513
(5a) Pre-accession expenditure	3 040 714 610	3 046 579 123	+5 864 513
(5b) Expenditure related to Art 4(1)(g)	23 790 627 123	23 790 627 123	0
(6) Enlargement-adjusted total allocated expenditure = (4) - (5)	89 871 332 749	89 865 468 236	-5 864 513
(7) UK correction original amount = (3)	4 554 788 119	4 537 145 502	-17 642 617

2011 UK correction	2011 UK correction 3rd UPDATE AB 3/2014	2011 UK correction DEFINITIVE DAB 6/2015	Difference
x (6) x 0.66			
(8) UK advantage	358 708 861	142 138 675	-216 570 187
(9) Core UK correction = (7) - (8)	4 196 079 257	4 395 006 827	+198 927 570
(10) TOR windfall gains	7 667 508	8 632 837	+965 329
(11) UK correction = (9) - (10)	4 188 411 749	4 386 373 990	+197 962 241

The *definitive amount* of the 2011 UK correction is EUR 198 million higher than the 3rd *update* of the 2011 UK correction entered in AB 3/2014 due to the updates of the VAT and GNI bases as communicated by Member States in autumn 2014 (VAT/GNI balances exercise).

For the 2011 UK correction the difference in the original amount of the UK correction between Own Resources Decision (ORD) 2000 and ORD 2007 is EUR 2 137,0 million in 2004 prices and EUR 2 347,8 million in current prices.

2.3.2.5 EUR 10,5 billion ceiling

According to article 4(2) of Decision 2007/436, during the period 2007-2013 the additional contribution of the United Kingdom resulting from the reduction of allocated expenditure by the expenditure related to enlargement as referred to in paragraph (1)(g) of ORD 2007 shall not exceed EUR 10,5 billion, measured in 2004 prices. The cumulative effect of 2007 to 2012 corrections is EUR 8 220,3 million in 2004 prices and EUR 9 009,5 million in current prices:

2007-2012 UK corrections Difference in original amount in reference to EUR 10,5 billion threshold (ORD 2007 vs. ORD 2000), in EUR		Difference in current prices	Difference in constant 2004 prices
(A)	2007 UK correction	0	0
(B)	2008 UK correction	-301 679 647	-280 649 108
(C)	2009 UK correction	-1 349 749 997	-1 276 489 414
(D)	2010 UK correction	-2 127 945 515	-1 964 546 518
(E)	2011 UK correction	-2 347 786 720	-2 137 047 656
(F)	2012 UK correction	-2 882 312 294	-2 561 528 172
(G)	Sum of differences = (A) + (B) + (C) + (D) + (E) + (F)	-9 009 474 174	-8 220 260 868

2.3.3 Entry in the DAB 6/2015 of the 1st update of the 2014 UK correction, the 2nd update of the 2013 UK correction, the 3rd update of the 2012 UK correction and of the definitive amount of the 2011 UK correction

2.3.3.1 2014 UK correction (chapter 15)

The amount of the UK correction to be budgeted in chapter 15 of the present DAB 6/2015 is the amount of the 1st *update* of the 2014 UK correction (i.e. EUR 4 544 158 897 replacing the EUR 5 433 363 587 entered in Budget 2015).

This amount is to be financed along the revised 2015 GNI bases of the present DAB 6/2015. The budgeting of this amount in chapter 15 is summarised below:

2014 UK correction – chapter 15			
BE	227 330 088	LU	17 016 030
BG	23 176 845	HU	57 819 847
CZ	80 365 439	MT	4 466 547
DK	151 269 379	NL	63 786 269
DE	290 405 953	AT	30 994 726
EE	11 012 215	PL	224 653 059
IE	90 230 685	PT	96 042 290
EL	98 844 865	RO	85 286 224
ES	602 682 406	SI	20 621 247
FR	1 219 446 279	SK	41 436 080
HR	23 306 875	FI	111 965 875
IT	886 982 795	SE	41 643 760
CY	9 107 348	UK	-4 544 158 897
LV	13 822 068		
LT	20 443 703	Total	0

2.3.3.2 2011 UK correction (chapter 35)

The amount of the UK correction to be budgeted in chapter 35 of the present DAB 6/2015 is the difference between the *definitive amount* of the 2011 UK correction (i.e. EUR 4 386 373 990) and the *3rd update* of the 2011 UK correction (i.e. EUR 4 188 411 749 entered in AB 3/2014) amounting to EUR 197 962 241.

This amount is to be financed along the revised 2012 GNI bases as known at the end of 2014. The budgeting of this amount in chapter 35 is summarised below:

2011 UK correction — Chapter 35			
BE	11 815 757	LU	37 104
BG	1 392 513	HU	2 508 198
CZ	4 784 685	MT	344 459
DK	3 487 953	NL	5 167 025
DE	10 915 347	AT	1 172 371
EE	364 152	PL	9 539 521
IE	3 453 266	PT	2 909 281
EL	2 741 329	RO	2 915 322
ES	27 503 186	SI	702 416
FR	43 503 201	SK	1 459 572
IT	53 237 596	FI	4 044 692
CY	1 207 563	SE	1 743 115
LV	244 042	UK	-197 962 241
LT	768 575	Total	0

2.3.3.3 2012 UK correction (chapter 36)

The amount of the UK correction to be budgeted in chapter 36 of the present DAB 6/2015 is the difference between the *3rd update* of the 2012 UK correction (i.e. EUR 5 143 608 383) and the *1st update* of the 2012 UK correction (i.e. EUR 4 631 401 328 entered in AB 6/2013) amounting to EUR 512 207 055.

This amount is to be financed along the revised 2013 GNI bases as known at the end of 2014. The budgeting of this amount in chapter 36 is summarised below:

2012 UK correction — Chapter 36			
BE	20 609 337	LU	-626 437
BG	2 761 140	HU	6 799 870
CZ	8 144 978	MT	800 752
DK	15 569 429	NL	8 934 474
DE	35 721 878	AT	2 296 477
EE	1 607 973	PL	18 950 469
IE	13 192 753	PT	12 984 470
EL	10 134 814	RO	10 427 052
ES	61 882 563	SI	2 497 710
FR	134 788 539	SK	3 685 428
HR	1 255 475	FI	9 962 881
IT	119 606 240	SE	4 499 743
CY	1 962 450		
LV	1 174 712	UK	-512 207 055
LT	2 581 885	Total	0

2.3.3.4 2013 UK correction (chapter 36)

The amount of the UK correction to be budgeted in chapter 36 of the present DAB 6/2015 is the difference between the *2nd update* of the 2013 UK correction (i.e. EUR 5 923 047 619) and the *1st update* of the 2013 UK correction (i.e. EUR 5 542 182 331 entered in AB 3/2014) amounting to EUR 380 865 288.

This amount is to be financed along the revised 2014 GNI bases as known at the end of 2014. The budgeting of this amount in chapter 36 is summarised below:

2013 UK correction — Chapter 36			
BE	21 086 719	LU	- 688 281
BG	2 638 709	HU	5 678 759
CZ	8 452 106	MT	754 325
DK	10 531 440	NL	8 532 126
DE	23 687 365	AT	1 859 547
EE	1 123 952	PL	19 604 131
IE	12 880 201	PT	9 472 101
EL	5 940 696	RO	8 755 802
ES	57 278 112	SI	2 200 336
FR	96 456 818	SK	2 943 154
HR	1 527 600	FI	8 548 776
IT	65 379 144	SE	2 286 070
CY	1 558 619		
LV	572 289	UK	-380 865 288
LT	1 804 672	Total	0

2.3.3.5 Impact of the updates of the VAT and GNI bases (2014 balances exercise) on UK correction for 2011-2013

The total impact of the updates of the 2011-2013 VAT and GNI bases on the UK correction 2011-2013 is EUR 1 091 million, of which +198 million for the 2011 correction, EUR +512 million for 2012 correction and EUR +381 million for 2013 correction.

The overall impact of the update of the 2011-2013 corrections on the Member States contributions financing the UK correction is summarised in the table below:

2011-2013 UK correction			
BE	53 511 813	LU	- 1 277 614
BG	6 792 362	HU	14 986 827
CZ	21 381 769	MT	1 899 536
DK	29 588 822	NL	22 633 625
DE	70 324 590	AT	5 328 395
EE	3 096 077	PL	48 094 121
IE	29 526 220	PT	25 365 852
EL	18 816 839	RO	22 098 176
ES	146 663 861	SI	5 400 462
FR	274 748 558	SK	8 088 154
HR	2 783 075	FI	22 556 349
IT	238 222 980	SE	8 528 928
CY	4 728 632		
LV	1 991 043	UK	-1 091 034 584
LT	5 155 132	Total	0

3. TRUST FUNDS FOR EXTERNAL ACTION

In accordance with Article 187(7) of the Financial Regulation, the Commission shall be authorised to withdraw a maximum of 5 % of the amounts pooled into a trust fund to cover its management costs. Such management fees shall be assimilated to assigned revenue.

In order to receive such amounts, the Commission proposes the creation of two new budget items, with a token entry (p.n.), 21 01 04 08 and 22 01 04 03 — *Support expenditure for trust funds managed by the European Commission* in the policy areas Development and Cooperation, and Enlargement, respectively.

4. OFFICE FOR THE BODY OF EUROPEAN REGULATORS FOR ELECTRONIC COMMUNICATIONS (BEREC OFFICE)

The BEREC Office is the EU agency which gives support to the Body of European Regulators for Electronic Communications. It was established in 2009¹³, is located in Riga (Latvia), and currently has a staff of 15 temporary agents. The proposed amendment of the 2015 establishment plan of the BEREC Office is necessary in order to allow for the reclassification (promotion) of two administrators (AD 5) and two assistants (AST 3) temporary posts in 2015. The BEREC establishment plan in the 2015 budget did not properly take into consideration the career evolution of the staff. The overall budget and the total number of posts will remain unchanged.

¹³ Regulation (EC) No 1211/2009 of the European Parliament and of the Council of 25 November 2009 establishing the Body of European Regulators for Electronic Communications (BEREC) and the Office, OJ L 337, 18.12.2009