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11695/15

BUDGET 27

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 6 to the general budget for 2015: Own Resources, Union Trust Funds for External Action, Office of the Body of European Regulators for Electronic Communications
– *Council position of 18 September 2015*

I. INTRODUCTION

On 15 July 2015, the Commission submitted to the Council draft amending budget (DAB) No 6 to the general budget for 2015, covering the following elements:

- a revision of the forecast of Own Resources and of the UK correction,
- 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*) in the policy areas Development and Cooperation, and Enlargement, with a p.m. token entry,
- the budgetary neutral amendment of the establishment plan of the BEREC Office.

The revised forecast of Own Resources was agreed at the 163rd ACOR meeting held on 19 May 2015 and concerns customs duties, VAT and GNI bases. The forecasts for net customs duties and the GNI base were revised upwards (+6.79 % and +0.42 % respectively), and the forecast of the VAT base was revised downwards (-1.26 %).

The correction of budgetary imbalances in favour of the United Kingdom (UK correction) concerns the years 2011, 2012, 2013 and 2014. This correction is financed by the other Member States, excluding the UK.

II. CONCLUSION

On 18 September 2015, the Council adopted its position on DAB No 6/2015 as set out in the ANNEX.

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

**Appropriations to be covered during the financial year 2015
pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007
on the system of the European Communities' own resources**

EXPENDITURE

Description	Budget 2015 ¹	Budget 2014 ²	Change (%)
1. Smart and inclusive growth	66 853 308 910	65 300 076 773	+ 2,38
2. Sustainable growth: natural resources	55 998 594 804	56 443 752 595	– 0,79
3. Security and citizenship	1 929 165 795	1 665 510 850	+ 15,83
4. Global Europe	7 422 489 907	6 840 903 616	+ 8,50
5. Administration	8 658 756 179	8 405 389 881	+ 3,01
6. Compensation	p.m.	28 600 000	—
Special instruments	418 230 818	350 000 000	+ 19,49
Total expenditure³	141 280 546 413	139 034 233 715	+ 1,62

REVENUE

Description	Budget 2015 ¹	Budget 2014 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 575 497 557	5 545 428 277	– 71,59
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 434 557 708	1 005 406 925	+ 42,68
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	4 095 463 000	—
Total revenue for Titles 3 to 9	3 010 055 265	10 646 298 202	– 71,73
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	17 959 400 000	16 084 600 000	+ 11,66
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 023 353 946	17 689 735 350	+ 1,89
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	102 287 737 202	94 613 600 163	+ 8,11
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁴	138 270 491 148	128 387 935 513	+ 7,70
Total revenue³	141 280 546 413	139 034 233 715	+ 1,62

¹ The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015) plus ABs No 1 to 5/2015, and DAB No 6/2015.

² The figures in this column correspond to those in the 2014 budget (OJ L 51, 20.2.2014, p. 1) plus ABs No 1/2014 to No 7/2014.

³ 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"*.

⁴ The own resources for the 2015 budget are determined on the basis of the budget forecasts adopted at the 163th meeting of the Advisory Committee on Own Resources on 19 May 2015.

TABLE 1

**Calculation of capping of harmonised value added tax (VAT) bases
pursuant to Article 2(1)(b) of Decision 2007/436/EC, 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 ¹	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 706 142 000	4 044 908 000	50	2 022 454 000	1 706 142 000	
Bulgaria	198 876 547	412 388 025	50	206 194 013	198 876 547	
Czech Republic	647 411 520	1 429 950 658	50	714 975 329	647 411 520	
Denmark	1 009 757 767	2 691 551 852	50	1 345 775 926	1 009 757 767	
Germany	12 589 972 422	29 998 426 500	50	14 999 213 250	12 589 972 422	
Estonia	94 993 380	195 941 500	50	97 970 750	94 993 380	
Ireland	716 534 000	1 605 484 000	50	802 742 000	716 534 000	
Greece	721 214 000	1 758 757 000	50	879 378 500	721 214 000	
Spain	4 426 469 500	10 723 591 000	50	5 361 795 500	4 426 469 500	
France	9 641 876 785	21 697 735 000	50	10 848 867 500	9 641 876 785	
Croatia	254 557 226	414 701 663	50	207 350 832	207 350 832	Croatia
Italy	5 678 630 500	15 782 177 500	50	7 891 088 750	5 678 630 500	
Cyprus	104 197 550	162 048 000	50	81 024 000	81 024 000	Cyprus
Latvia	89 467 685	245 937 500	50	122 968 750	89 467 685	
Lithuania	141 763 284	363 756 951	50	181 878 476	141 763 284	
Luxembourg	291 317 000	302 768 000	50	151 384 000	151 384 000	Luxembourg
Hungary	424 456 952	1 028 794 578	50	514 397 289	424 456 952	
Malta	57 656 446	79 473 735	50	39 736 868	39 736 868	Malta
Netherlands	2 656 093 000	6 589 010 000	50	3 294 505 000	2 656 093 000	
Austria	1 499 133 500	3 201 701 000	50	1 600 850 500	1 499 133 500	
Poland	1 673 268 277	3 997 275 344	50	1 998 637 672	1 673 268 277	
Portugal	785 527 000	1 708 890 500	50	854 445 250	785 527 000	
Romania	545 644 129	1 517 506 692	50	758 753 346	545 644 129	
Slovenia	186 363 000	366 916 000	50	183 458 000	183 458 000	Slovenia
Slovakia	260 067 500	737 276 500	50	368 638 250	260 067 500	
Finland	913 380 000	1 992 220 500	50	996 110 250	913 380 000	
Sweden	1 871 874 481	4 301 727 510	50	2 150 863 755	1 871 874 481	
United Kingdom	11 122 338 554	22 990 023 751	50	11 495 011 876	11 122 338 554	
Total	60 308 984 005	140 340 939 259		70 170 469 632	60 077 846 483	

¹ The base to be used does not exceed 50 % of GNI.

TABLE 2**Breakdown of own resources accruing from VAT pursuant to Article 2(1)(b) of Decision 2007/436/EC, 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	1 706 142 000	0,300	511 842 600
Bulgaria	198 876 547	0,300	59 662 964
Czech Republic	647 411 520	0,300	194 223 456
Denmark	1 009 757 767	0,300	302 927 330
Germany	12 589 972 422	0,300	3 776 991 727
Estonia	94 993 380	0,300	28 498 014
Ireland	716 534 000	0,300	214 960 200
Greece	721 214 000	0,300	216 364 200
Spain	4 426 469 500	0,300	1 327 940 850
France	9 641 876 785	0,300	2 892 563 036
Croatia	207 350 832	0,300	62 205 250
Italy	5 678 630 500	0,300	1 703 589 150
Cyprus	81 024 000	0,300	24 307 200
Latvia	89 467 685	0,300	26 840 306
Lithuania	141 763 284	0,300	42 528 985
Luxembourg	151 384 000	0,300	45 415 200
Hungary	424 456 952	0,300	127 337 086
Malta	39 736 868	0,300	11 921 060
Netherlands	2 656 093 000	0,300	796 827 900
Austria	1 499 133 500	0,300	449 740 050
Poland	1 673 268 277	0,300	501 980 483
Portugal	785 527 000	0,300	235 658 100
Romania	545 644 129	0,300	163 693 239
Slovenia	183 458 000	0,300	55 037 400
Slovakia	260 067 500	0,300	78 020 250
Finland	913 380 000	0,300	274 014 000
Sweden	1 871 874 481	0,300	561 562 344
United Kingdom	11 122 338 554	0,300	3 336 701 566
Total	60 077 846 483		18 023 353 946

TABLE 3**Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, 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	4 044 908 000		2 948 138 218
Bulgaria	412 388 025		300 569 728
Czech Republic	1 429 950 658		1 042 222 019
Denmark	2 691 551 852		1 961 742 240
Germany	29 998 426 500		21 864 405 229
Estonia	195 941 500		142 812 302
Ireland	1 605 484 000		1 170 159 800
Greece	1 758 757 000		1 281 873 093
Spain	10 723 591 000		7 815 907 916
France	21 697 735 000		15 814 431 821
Croatia	414 701 663		302 256 027
Italy	15 782 177 500		11 502 867 468
Cyprus	162 048 000		118 108 966
Latvia	245 937 500	0,7288517 ¹	179 251 974
Lithuania	363 756 951		265 124 885
Luxembourg	302 768 000		220 672 982
Hungary	1 028 794 578		749 838 714
Malta	79 473 735		57 924 570
Netherlands	6 589 010 000		4 802 411 377
Austria	3 201 701 000		2 333 565 332
Poland	3 997 275 344		2 913 421 073
Portugal	1 708 890 500		1 245 527 807
Romania	1 517 506 692		1 106 037 387
Slovenia	366 916 000		267 427 364
Slovakia	737 276 500		537 365 257
Finland	1 992 220 500		1 452 033 370
Sweden	4 301 727 510		3 135 321 563
United Kingdom	22 990 023 751		16 756 318 720
Total	140 340 939 259		102 287 737 202

¹ Calculation of rate: (102 287 737 202) / (140 340 939 259) = 0,728851735937348.

TABLE 4.1

**Correction of budgetary imbalances for the United Kingdom for the year 2014
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)**

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	17,7333	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3956	
3. (1) – (2)	10,3377	
4. Total allocated expenditure		128 742 225 549
5. Enlargement related expenditure ²		33 471 514 270
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		95 270 711 279
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 500 187 311
8. United Kingdom's advantage ³		1 992 582 801
9. Core United Kingdom's correction = (7) – (8)		4 507 604 510
10. Windfall gains deriving from traditional own resources ⁴		- 36 554 387
11. Correction for the United Kingdom = (9) – (10)		4 544 158 897

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to total allocated expenditure in the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure, as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

³ The "UK advantage" corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 4.2

**Correction of budgetary imbalances for the United Kingdom for the year 2013
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 6)**

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,0378	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	6,0959	
3. (1) – (2)	9,9418	
4. Total allocated expenditure		134 745 129 775
5. Enlargement related expenditure ²		31 288 595 815
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		103 456 533 960
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 788 418 578
8. United Kingdom's advantage ³		846 456 483
9. Core United Kingdom's correction = (7) – (8)		5 941 962 095
10. Windfall gains deriving from traditional own resources ⁴		18 914 477
11. Correction for the United Kingdom⁵ = (9) – (10)		5 923 047 619

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to total allocated expenditure in the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

³ The "UK advantage" corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

⁵ Note: The difference of EUR -380 865 288 between the provisional amount of the 2013 UK correction (EUR 5 923 047 619, as calculated above) and the previously budgeted amount of the 2013 UK correction (EUR 5 542 182 331, entered in AB No 3/2014) is financed in Chapter 36 of DAB No 6/2015.

TABLE 4.3

**Correction of budgetary imbalances for the United Kingdom for the year 2012
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 6)**

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,1345	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,2358	
3. (1) – (2)	8,8987	
4. Total allocated expenditure		126 017 496 941
5. Enlargement related expenditure ²		30 151 705 809
5a.Pre-accession expenditure		3 084 631 771
5b.Expenditure related to Art 4(1)(g)		27 067 074 038
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		95 865 791 132
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 630 330 443
8. United Kingdom's advantage ³		474 388 884
9. Core United Kingdom's correction = (7) – (8)		5 155 941 559
10. Windfall gains deriving from traditional own resources ⁴		12 333 175
11. Correction for the United Kingdom⁵ = (9) – (10)		5 143 608 383

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 01.05.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2011, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2011 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

³ The "UK advantage" corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

⁵ Note: The difference of EUR -512 207 055 between the provisional amount of the 2012 UK correction (EUR 5 143 608 383, as calculated above) and the previously budgeted amount of the 2012 UK correction (EUR 4 631 401 328, entered in AB No 6/2013) is financed in Chapter 36 of DAB No 6/2015.

TABLE 4.4

**Correction of budgetary imbalances for the United Kingdom for the year 2011
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 5)**

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	14,9523	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3026	
3. (1) – (2)	7,6497	
4. Total allocated expenditure		116 702 674 481
5. Enlargement related expenditure ²		26 837 206 246
5a.Pre-accession expenditure		3 046 579 123
5b.Expenditure related to Art 4(1)(g)		23 790 627 123
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		89 865 468 236
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 537 145 502
8. United Kingdom's advantage ³		142 138 675
9. Core United Kingdom's correction = (7) – (8)		4 395 006 827
10. Windfall gains deriving from traditional own resources ⁴		8 632 837
11. Correction for the United Kingdom⁵ = (9) – (10)		4 386 373 990

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 01.05.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2010, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2010 (5a); and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section (5b). This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

³ The "UK advantage" corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

⁵ Note: The difference of EUR -197 962 241 between the definitive amount of the 2011 UK correction (EUR 4 386 373 990, as calculated above) and the previously budgeted amount of the 2011 UK correction (EUR 4 188 411 749, entered in AB No 3/2014) is financed in Chapter 35 of DAB No 6/2015.

TABLE 5.1

**Calculation of the financing of the correction for the United Kingdom
amounting to EUR – 4 544 158 897 (Chapter 1 5)**

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,88	3,45	5,52		1,56	5,00	227 330 088
Bulgaria	0,29	0,35	0,56		0,16	0,51	23 176 845
Czech Republic	1,02	1,22	1,95		0,55	1,77	80 365 439
Denmark	1,92	2,29	3,67		1,04	3,33	151 269 379
Germany	21,38	25,56	0,00	-19,17	0,00	6,39	290 405 953
Estonia	0,14	0,17	0,27		0,08	0,24	11 012 215
Ireland	1,14	1,37	2,19		0,62	1,99	90 230 685
Greece	1,25	1,50	2,40		0,68	2,18	98 844 865
Spain	7,64	9,14	14,64		4,12	13,26	602 682 406
France	15,46	18,49	29,62		8,35	26,84	1 219 446 279
Croatia	0,30	0,35	0,57		0,16	0,51	23 306 875
Italy	11,25	13,45	21,54		6,07	19,52	886 982 795
Cyprus	0,12	0,14	0,22		0,06	0,20	9 107 348
Latvia	0,18	0,21	0,34		0,09	0,30	13 822 068
Lithuania	0,26	0,31	0,50		0,14	0,45	20 443 703
Luxembourg	0,22	0,26	0,41		0,12	0,37	17 016 030
Hungary	0,73	0,88	1,40		0,40	1,27	57 819 847
Malta	0,06	0,07	0,11		0,03	0,10	4 466 547
Netherlands	4,70	5,61	0,00	-4,21	0,00	1,40	63 786 269
Austria	2,28	2,73	0,00	-2,05	0,00	0,68	30 994 726
Poland	2,85	3,41	5,46		1,54	4,94	224 653 059
Portugal	1,22	1,46	2,33		0,66	2,11	96 042 290
Romania	1,08	1,29	2,07		0,58	1,88	85 286 224
Slovenia	0,26	0,31	0,50		0,14	0,45	20 621 247
Slovakia	0,53	0,63	1,01		0,28	0,91	41 436 080
Finland	1,42	1,70	2,72		0,77	2,46	111 965 875
Sweden	3,07	3,67	0,00	-2,75	0,00	0,92	41 643 760
United Kingdom	16,38	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,18	28,18	100,00	4 544 158 897

The calculations are made to 15 decimal places.

TABLE 5.2**Intermediate update of the financing of the 2013 UK correction (Chapter 36)**

Member State	Amount
	(1)
Belgium	21 086 719
Bulgaria	2 638 709
Czech Republic	8 452 106
Denmark	10 531 440
Germany	23 687 365
Estonia	1 123 952
Ireland	12 880 201
Greece	5 940 696
Spain	57 278 112
France	96 456 818
Croatia	1 527 600
Italy	65 379 144
Cyprus	1 558 619
Latvia	572 289
Lithuania	1 804 672
Luxembourg	- 688 281
Hungary	5 678 759
Malta	754 325
Netherlands	8 532 126
Austria	1 859 547
Poland	19 604 131
Portugal	9 472 101
Romania	8 755 802
Slovenia	2 200 336
Slovakia	2 943 154
Finland	8 548 776
Sweden	2 286 070
United Kingdom	- 380 865 288
Total	0

TABLE 5.3**Intermediate update of the financing of the 2012 UK correction (Chapter 36)**

Member State	Amount
	(1)
Belgium	20 609 337
Bulgaria	2 761 140
Czech Republic	8 144 978
Denmark	15 569 429
Germany	35 721 878
Estonia	1 607 973
Ireland	13 192 753
Greece	10 134 814
Spain	61 882 563
France	134 788 539
Croatia	1 255 475
Italy	119 606 240
Cyprus	1 962 450
Latvia	1 174 712
Lithuania	2 581 885
Luxembourg	- 626 437
Hungary	6 799 870
Malta	800 752
Netherlands	8 934 474
Austria	2 296 477
Poland	18 950 469
Portugal	12 984 470
Romania	10 427 052
Slovenia	2 497 710
Slovakia	3 685 428
Finland	9 962 881
Sweden	4 499 743
United Kingdom	- 512 207 055
Total	0

TABLE 5.4**Financing of the definitive 2011 UK correction (Chapter 35)**

Member State	Amount
	(1)
Belgium	11 815 757
Bulgaria	1 392 513
Czech Republic	4 784 685
Denmark	3 487 953
Germany	10 915 347
Estonia	364 152
Ireland	3 453 266
Greece	2 741 329
Spain	27 503 186
France	43 503 201
Croatia	—
Italy	53 237 596
Cyprus	1 207 563
Latvia	244 042
Lithuania	768 575
Luxembourg	37 104
Hungary	2 508 198
Malta	344 459
Netherlands	5 167 025
Austria	1 172 371
Poland	9 539 521
Portugal	2 909 281
Romania	2 915 322
Slovenia	702 416
Slovakia	1 459 572
Finland	4 044 692
Sweden	1 743 115
United Kingdom	- 197 962 241
Total	0

TABLE 6

Summary of financing¹ 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, including adjustments					Total own resources ²
	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	GNI-based own resource	United Kingdom correction	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)
Belgium	6 600 000	1 700 817 398	1 707 417 398	569 139 133	511 842 600	2 948 138 218	280 841 901	3 740 822 719	3,11	5 448 240 117
Bulgaria	400 000	58 162 561	58 562 561	19 520 854	59 662 964	300 569 728	29 969 207	390 201 899	0,32	448 764 460
Czech Republic	3 400 000	209 591 104	212 991 104	70 997 035	194 223 456	1 042 222 019	101 747 208	1 338 192 683	1,11	1 551 183 787
Denmark	3 400 000	328 798 618	332 198 618	110 732 873	302 927 330	1 961 742 240	180 858 201	2 445 527 771	2,03	2 777 726 389
Germany	26 300 000	3 515 695 181	3 541 995 181	1 180 665 055	3 776 991 727	21 864 405 229	360 730 543	26 002 127 499	21,61	29 544 122 680
Estonia	0	23 573 852	23 573 852	7 857 951	28 498 014	142 812 302	14 108 292	185 418 608	0,15	208 992 460
Ireland	0	245 723 952	245 723 952	81 907 984	214 960 200	1 170 159 800	119 756 905	1 504 876 905	1,25	1 750 600 857
Greece	1 400 000	128 678 232	130 078 232	43 359 411	216 364 200	1 281 873 093	117 661 704	1 615 898 997	1,34	1 745 977 229
Spain	4 700 000	1 213 487 198	1 218 187 198	406 062 400	1 327 940 850	7 815 907 916	749 346 267	9 893 195 033	8,22	11 111 382 231
France	30 900 000	1 540 432 850	1 571 332 850	523 777 617	2 892 563 036	15 814 431 821	1 494 194 837	20 201 189 694	16,79	21 772 522 544
Croatia	1 700 000	43 338 829	45 038 829	15 012 943	62 205 250	302 256 027	26 089 950	390 551 227	0,32	435 590 056
Italy	4 700 000	1 550 830 051	1 555 530 051	518 510 017	1 703 589 150	11 502 867 468	1 125 205 775	14 331 662 393	11,91	15 887 192 444
Cyprus	0	18 323 780	18 323 780	6 107 927	24 307 200	118 108 966	13 835 980	156 252 146	0,13	174 575 926
Latvia	0	27 176 843	27 176 843	9 058 948	26 840 306	179 251 974	15 813 111	221 905 391	0,18	249 082 234
Lithuania	800 000	65 780 312	66 580 312	22 193 438	42 528 985	265 124 885	25 598 835	333 252 705	0,28	399 833 017
Luxembourg	0	15 029 617	15 029 617	5 009 872	45 415 200	220 672 982	15 738 416	281 826 598	0,23	296 856 215
Hungary	2 100 000	110 457 394	112 557 394	37 519 131	127 337 086	749 838 714	72 806 674	949 982 474	0,79	1 062 539 868
Malta	0	11 426 627	11 426 627	3 808 876	11 921 060	57 924 570	6 366 083	76 211 713	0,06	87 638 340
Netherlands	7 200 000	2 130 911 520	2 138 111 520	712 703 840	796 827 900	4 802 411 377	86 419 894	5 685 659 171	4,73	7 823 770 691
Austria	3 200 000	199 811 559	203 011 559	67 670 520	449 740 050	2 333 565 332	36 323 121	2 819 628 503	2,34	3 022 640 062
Poland	12 800 000	461 594 554	474 394 554	158 131 518	501 980 483	2 913 421 073	272 747 180	3 688 148 736	3,07	4 162 543 290
Portugal	100 000	123 942 873	124 042 873	41 347 624	235 658 100	1 245 527 807	121 408 142	1 602 594 049	1,33	1 726 636 922
Romania	900 000	117 148 662	118 048 662	39 349 554	163 693 239	1 106 037 387	107 384 400	1 377 115 026	1,14	1 495 163 688
Slovenia	0	62 589 092	62 589 092	20 863 031	55 037 400	267 427 364	26 021 709	348 486 473	0,29	411 075 565
Slovakia	1 300 000	95 633 662	96 933 662	32 311 221	78 020 250	537 365 257	49 524 234	664 909 741	0,55	761 843 403
Finland	700 000	111 486 820	112 186 820	37 395 607	274 014 000	1 452 033 370	134 522 224	1 860 569 594	1,55	1 972 756 414
Sweden	2 600 000	497 212 688	499 812 688	166 604 230	561 562 344	3 135 321 563	50 172 688	3 747 056 595	3,11	4 246 869 283
United Kingdom	9 500 000	3 227 044 171	3 236 544 171	1 078 848 057	3 336 701 566	16 756 318 720	-5 635 193 481	14 457 826 805	12,02	17 694 370 976
Total	124 700 000	17 834 700 000	17 959 400 000	5 986 466 667	18 023 353 946	102 287 737 202	0	120 311 091 148	100	138 270 491 148

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (138 270 491 148 + 3 010 055 265 = 141 280 546 413 = 141 280 546 413).

² Total own resources as percentage of GNI: (138 270 491 148) / (14 034 093 925 900) = 0,99 %; own resources ceiling as percentage of GNI: 1,23 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Figures

Title	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
1	OWN RESOURCES	138 270 491 148		138 270 491 148
3	SURPLUSES, BALANCES AND ADJUSTMENTS	1 434 557 708		1 434 557 708
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 300 952 883		1 300 952 883
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	54 453 674		54 453 674
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000		123 000 000
8	BORROWING AND LENDING OPERATIONS	6 890 000		6 890 000
9	MISCELLANEOUS REVENUE	30 201 000		30 201 000
	Total	141 280 546 413		141 280 546 413

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	124 700 000		124 700 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	16 701 200 000	1 133 500 000	17 834 700 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	18 264 479 250	-241 125 304	18 023 353 946
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	103 180 111 898	-892 374 696	102 287 737 202
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	p.m.		p.m.
	Title 1 — Total	138 270 491 148		138 270 491 148

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM			
1 2 0	<i>Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom</i>	16 701 200 000	1 133 500 000	17 834 700 000
	Chapter 1 2 — Total	16 701 200 000	1 133 500 000	17 834 700 000

Article 1 2 0 — Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom

Figures

Budget 2015	Council position on DAB No 6/2015	New amount
16 701 200 000	1 133 500 000	17 834 700 000

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 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)(a) thereof.

Member State	Budget 2015	Council position on DAB No 6/2015	New amount
Belgium	1 502 800 000	198 017 398	1 700 817 398
Bulgaria	62 900 000	- 4 737 439	58 162 561
Czech Republic	176 200 000	33 391 104	209 591 104
Denmark	325 000 000	3 798 618	328 798 618
Germany	3 525 500 000	- 9 804 819	3 515 695 181
Estonia	24 500 000	- 926 148	23 573 852
Ireland	237 400 000	8 323 952	245 723 952
Greece	111 800 000	16 878 232	128 678 232
Spain	1 099 500 000	113 987 198	1 213 487 198
France	1 488 500 000	51 932 850	1 540 432 850
Croatia	36 100 000	7 238 829	43 338 829
Italy	1 481 900 000	68 930 051	1 550 830 051
Cyprus	15 100 000	3 223 780	18 323 780
Latvia	23 500 000	3 676 843	27 176 843
Lithuania	57 600 000	8 180 312	65 780 312
Luxembourg	12 300 000	2 729 617	15 029 617
Hungary	89 300 000	21 157 394	110 457 394
Malta	9 200 000	2 226 627	11 426 627
Netherlands	2 054 200 000	76 711 520	2 130 911 520
Austria	180 600 000	19 211 559	199 811 559
Poland	398 300 000	63 294 554	461 594 554
Portugal	131 700 000	- 7 757 127	123 942 873
Romania	111 100 000	6 048 662	117 148 662
Slovenia	62 600 000	- 10 908	62 589 092
Slovakia	96 900 000	- 1 266 338	95 633 662
Finland	124 300 000	- 12 813 180	111 486 820
Sweden	478 700 000	18 512 688	497 212 688
United Kingdom	2 783 700 000	443 344 171	3 227 044 171
Article 1 2 0 — Total	16 701 200 000	1 133 500 000	17 834 700 000

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM			
1 3 0	<i>Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom</i>	18 264 479 250	-241 125 304	18 023 353 946
	Chapter 13 — Total	18 264 479 250	-241 125 304	18 023 353 946

Article 1 3 0 — Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom

Figures

Budget 2015	Council position on DAB No 6/2015	New amount
18 264 479 250	-241 125 304	18 023 353 946

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to 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 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)(b) and (4) thereof.

Member State	Budget 2015	Council position on DAB No 6/2015	New amount
Belgium	516 122 100	- 4 279 500	511 842 600
Bulgaria	60 381 000	- 718 036	59 662 964
Czech Republic	185 464 500	8 758 956	194 223 456
Denmark	313 793 400	- 10 866 070	302 927 330
Germany	3 861 961 500	- 84 969 773	3 776 991 727
Estonia	27 668 100	829 914	28 498 014
Ireland	198 097 800	16 862 400	214 960 200
Greece	215 301 600	1 062 600	216 364 200
Spain	1 460 361 900	- 132 421 050	1 327 940 850
France	2 982 951 300	- 90 388 264	2 892 563 036
Croatia	64 554 900	- 2 349 650	62 205 250
Italy	1 847 532 600	- 143 943 450	1 703 589 150
Cyprus	23 745 000	562 200	24 307 200
Latvia	28 466 700	- 1 626 394	26 840 306
Lithuania	44 028 000	- 1 499 015	42 528 985
Luxembourg	49 988 400	- 4 573 200	45 415 200
Hungary	121 008 900	6 328 186	127 337 086
Malta	11 082 900	838 160	11 921 060

Member State	Budget 2015	Council position on DAB No 6/2015	New amount
Netherlands	839 144 700	- 42 316 800	796 827 900
Austria	463 060 800	- 13 320 750	449 740 050
Poland	545 447 100	- 43 466 617	501 980 483
Portugal	232 576 800	3 081 300	235 658 100
Romania	169 136 100	- 5 442 861	163 693 239
Slovenia	53 578 950	1 458 450	55 037 400
Slovakia	71 468 700	6 551 550	78 020 250
Finland	283 834 800	- 9 820 800	274 014 000
Sweden	582 110 100	- 20 547 756	561 562 344
United Kingdom	3 011 610 600	325 090 966	3 336 701 566
Article 1 3 0 — Total	18 264 479 250	- 241 125 304	18 023 353 946

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM			
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	103 180 111 898	-892 374 696	102 287 737 202
	Chapter 1 4 — Total	103 180 111 898	-892 374 696	102 287 737 202

Article 1 4 0 — Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom

Figures

Budget 2015	Council position on DAB No 6/2015	New amount
103 180 111 898	-892 374 696	102 287 737 202

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 general budget of the Union 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 payments, 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' gross national income for this financial year is 0,7289 %.

Legal basis

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)(c) thereof.

Member State	Budget 2015	Council position on DAB No 6/2015	New amount
Belgium	2 991 794 503	- 43 656 285	2 948 138 218
Bulgaria	306 341 422	- 5 771 694	300 569 728
Czech Republic	1 037 381 456	4 840 563	1 042 222 019
Denmark	2 024 445 418	- 62 703 178	1 961 742 240
Germany	22 190 096 940	- 325 691 711	21 864 405 229
Estonia	146 727 181	- 3 914 879	142 812 302
Ireland	1 100 811 932	69 347 868	1 170 159 800
Greece	1 362 295 603	- 80 422 510	1 281 873 093
Spain	7 779 124 636	36 783 280	7 815 907 916
France	16 274 443 529	- 460 011 708	15 814 431 821
Croatia	317 740 067	- 15 484 040	302 256 027
Italy	11 931 473 728	- 428 606 260	11 502 867 468
Cyprus	116 873 202	1 235 764	118 108 966
Latvia	194 083 346	- 14 831 372	179 251 974
Lithuania	274 671 959	- 9 547 074	265 124 885
Luxembourg	246 043 562	- 25 370 580	220 672 982
Hungary	733 785 779	16 052 935	749 838 714
Malta	54 550 180	3 374 390	57 924 570
Netherlands	4 727 715 940	74 695 437	4 802 411 377
Austria	2 461 526 831	- 127 961 499	2 333 565 332
Poland	3 024 885 935	- 111 464 862	2 913 421 073
Portugal	1 248 346 815	- 2 819 008	1 245 527 807
Romania	1 135 272 915	- 29 235 528	1 106 037 387
Slovenia	263 716 296	3 711 068	267 427 364
Slovakia	558 729 952	- 21 364 695	537 365 257
Finland	1 504 187 644	- 52 154 274	1 452 033 370
Sweden	3 328 451 342	- 193 129 779	3 135 321 563
United Kingdom	15 844 593 785	911 724 935	16 756 318 720
Article 1 4 0 — Total	103 180 111 898	- 892 374 696	102 287 737 202

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
1 5	CORRECTION OF BUDGETARY IMBALANCES			
1 5 0	<i>Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom</i>	0		0
	Chapter 1 5 — Total	0		0

Article 1 5 0 — Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom

Figures

Budget 2015	Council position on DAB No 6/2015	New amount
0		0

Remarks

The budgetary imbalance correction mechanism in favour of the United Kingdom (UK correction) was introduced by the European Council in Fontainebleau in June 1984 and the resulting own resources decision of 1985. The purpose of the mechanism is to reduce the UK budgetary imbalance through a reduction in its payments to the Union.

Legal basis

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 Articles 4 and 5 thereof.

Member State	Budget 2015	Council position on DAB No 6/2015	New amount
Belgium	269 708 378	- 42 378 290	227 330 088
Bulgaria	27 616 485	- 4 439 640	23 176 845
Czech Republic	93 519 281	- 13 153 842	80 365 439
Denmark	182 502 472	- 31 233 093	151 269 379
Germany	345 125 522	- 54 719 569	290 405 953
Estonia	13 227 362	- 2 215 147	11 012 215
Ireland	99 237 498	- 9 006 813	90 230 685
Greece	122 810 085	- 23 965 220	98 844 865
Spain	701 283 156	- 98 600 750	602 682 406
France	1 467 130 770	- 247 684 491	1 219 446 279
Croatia	28 644 066	- 5 337 191	23 306 875
Italy	1 075 614 795	- 188 632 000	886 982 795
Cyprus	10 536 045	- 1 428 697	9 107 348
Latvia	17 496 491	- 3 674 423	13 822 068
Lithuania	24 761 503	- 4 317 800	20 443 703
Luxembourg	22 180 671	- 5 164 641	17 016 030
Hungary	66 150 323	- 8 330 476	57 819 847
Malta	4 917 664	- 451 117	4 466 547
Netherlands	73 530 793	- 9 744 524	63 786 269
Austria	38 284 453	- 7 289 727	30 994 726
Poland	272 691 550	- 48 038 491	224 653 059
Portugal	112 537 674	- 16 495 384	96 042 290
Romania	102 344 134	- 17 057 910	85 286 224
Slovenia	23 773 857	- 3 152 610	20 621 247
Slovakia	50 369 151	- 8 933 071	41 436 080
Finland	135 601 563	- 23 635 688	111 965 875
Sweden	51 767 845	- 10 124 085	41 643 760
United Kingdom	-5 433 363 587	889 204 690	-4 544 158 897
Article 1 5 0 — Total	0	0	0

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	1 434 557 708		1 434 557 708
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		p.m.
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		0
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		0
Title 3 — Total		1 434 557 708		1 434 557 708

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 5 0	<i>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>			
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	0	0
	<i>Article 3 5 0 — Subtotal</i>	p.m.		0
	Chapter 3 5 — Total	p.m.		0

Article 3 5 0 — Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Item 3 5 0 4 — Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Figures

Budget 2015	Council position on DAB No 6/2015	New amount
p.m.	0	0

Remarks

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

The figures correspond to the result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the year 2011.

Legal basis

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 Articles 4 and 5 thereof.

Member State	Budget 2015	Council position on DAB No 6/2015	New amount
Belgium	p.m.	11 815 757	11 815 757
Bulgaria	p.m.	1 392 513	1 392 513
Czech Republic	p.m.	4 784 685	4 784 685
Denmark	p.m.	3 487 953	3 487 953
Germany	p.m.	10 915 347	10 915 347
Estonia	p.m.	364 152	364 152
Ireland	p.m.	3 453 266	3 453 266
Greece	p.m.	2 741 329	2 741 329
Spain	p.m.	27 503 186	27 503 186
France	p.m.	43 503 201	43 503 201
Croatia	—	—	0,—
Italy	p.m.	53 237 596	53 237 596
Cyprus	p.m.	1 207 563	1 207 563
Latvia	p.m.	244 042	244 042
Lithuania	p.m.	768 575	768 575
Luxembourg	p.m.	37 104	37 104
Hungary	p.m.	2 508 198	2 508 198
Malta	p.m.	344 459	344 459
Netherlands	p.m.	5 167 025	5 167 025
Austria	p.m.	1 172 371	1 172 371
Poland	p.m.	9 539 521	9 539 521
Portugal	p.m.	2 909 281	2 909 281
Romania	p.m.	2 915 322	2 915 322
Slovenia	p.m.	702 416	702 416
Slovakia	p.m.	1 459 572	1 459 572
Finland	p.m.	4 044 692	4 044 692
Sweden	p.m.	1 743 115	1 743 115
United Kingdom	p.m.	- 197 962 241	- 197 962 241
Item 3 5 0 4 — Total	p.m.	0	0

CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Figures

Title Chapter Article Item	Heading	Budget 2015	Council position on DAB No 6/2015	New amount
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 6 0	<i>Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>			
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	0	0
	<i>Article 3 6 0 — Subtotal</i>	p.m.		0
	Chapter 3 6 — Total	p.m.		0

Article 3 6 0 — Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Item 3 6 0 4 — Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Figures

Budget 2015	Council position on DAB No 6/2015	New amount
p.m.	0	0

Remarks

This item is intended to record the difference between previously budgeted and the latest intermediate update of the UK correction before the final calculations are made.

The figures correspond to the result of the intermediate calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the years 2012 and 2013.

Legal basis

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 Articles 4 and 5 thereof.

Member State	Budget 2015	Council position on DAB No 6/2015	New amount
Belgium	p.m.	41 696 056	41 696 056
Bulgaria	p.m.	5 399 849	5 399 849
Czech Republic	p.m.	16 597 084	16 597 084
Denmark	p.m.	26 100 869	26 100 869
Germany	p.m.	59 409 243	59 409 243
Estonia	p.m.	2 731 925	2 731 925
Ireland	p.m.	26 072 954	26 072 954
Greece	p.m.	16 075 510	16 075 510
Spain	p.m.	119 160 675	119 160 675
France	p.m.	231 245 357	231 245 357
Croatia	p.m.	2 783 075	2 783 075
Italy	p.m.	184 985 384	184 985 384
Cyprus	p.m.	3 521 069	3 521 069
Latvia	p.m.	1 747 001	1 747 001
Lithuania	p.m.	4 386 557	4 386 557
Luxembourg	p.m.	- 1 314 718	- 1 314 718
Hungary	p.m.	12 478 629	12 478 629
Malta	p.m.	1 555 077	1 555 077
Netherlands	p.m.	17 466 600	17 466 600
Austria	p.m.	4 156 024	4 156 024
Poland	p.m.	38 554 600	38 554 600
Portugal	p.m.	22 456 571	22 456 571
Romania	p.m.	19 182 854	19 182 854
Slovenia	p.m.	4 698 046	4 698 046
Slovakia	p.m.	6 628 582	6 628 582
Finland	p.m.	18 511 657	18 511 657
Sweden	p.m.	6 785 813	6 785 813
United Kingdom	p.m.	- 893 072 343	- 893 072 343
Item 3 6 0 4 — Total	p.m.	0	0

VOLUME 3

SECTION III - COMMISSION

EXPENDITURE

Figures

Title	Heading	Budget 2015		Council position on DAB No 6/2015		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Economic and financial affairs	1 731 022 341	469 000 044			1 731 022 341	469 000 044
02	Enterprise and industry	2 511 531 735	2 196 737 455			2 511 531 735	2 196 737 455
03	Competition	97 651 538	97 651 538			97 651 538	97 651 538
04	Employment, social affairs and inclusion	14 959 653 763	10 929 478 715			14 959 653 763	10 929 478 715
05	Agriculture and rural development	61 956 162 610	54 942 151 061			61 956 162 610	54 942 151 061
06	Mobility and transport	2 581 291 171	2 056 297 929			2 581 291 171	2 056 297 929
07	Environment	431 362 730	397 271 217			431 362 730	397 271 217
08	Research and innovation	6 199 218 471	5 977 288 220			6 199 218 471	5 977 288 220
09	Communications networks, content and technology	1 727 107 636	1 726 822 969			1 727 107 636	1 726 822 969
10	Direct research	392 970 215	402 052 368			392 970 215	402 052 368
11	Maritime affairs and fisheries	1 735 002 311	918 939 442			1 735 002 311	918 939 442
		87 802 756	87 802 756			87 802 756	87 802 756
		1 822 805 067	1 006 742 198			1 822 805 067	1 006 742 198
12	Internal market and services	119 361 070	115 369 982			119 361 070	115 369 982
13	Regional and urban policy	44 725 106 080	40 787 269 834			44 725 106 080	40 787 269 834
14	Taxation and customs union	161 232 912	137 132 884			161 232 912	137 132 884
15	Education and culture	2 892 681 891	2 661 096 749			2 892 681 891	2 661 096 749
16	Communication	244 938 742	239 530 719			244 938 742	239 530 719
17	Health and consumer protection	615 740 887	567 183 072			615 740 887	567 183 072
18	Home affairs	1 457 686 051	1 041 722 083			1 457 686 051	1 041 722 083
19	Foreign policy instruments	759 243 944	577 841 739			759 243 944	577 841 739
20	Trade	115 119 115	123 790 917			115 119 115	123 790 917
21	Development and cooperation	5 022 821 461	4 307 721 853			5 022 821 461	4 307 721 853
22	Enlargement	1 524 362 721	975 768 540			1 524 362 721	975 768 540
23	Humanitarian aid and civil protection(	1 018 951 102	998 541 483			1 018 951 102	998 541 483
24	Fight against fraud	79 759 600	76 054 787			79 759 600	76 054 787
25	Commission's policy coordination and legal advice	191 983 721	191 983 721			191 983 721	191 983 721
26	Commission's administration	997 048 573	991 791 094			997 048 573	991 791 094
27	Budget	70 488 939	70 488 939			70 488 939	70 488 939
28	Audit	11 936 916	11 936 916			11 936 916	11 936 916
29	Statistics	134 393 726	116 198 129			134 393 726	116 198 129
30	Pensions and related expenditure	1 567 119 435	1 567 119 435			1 567 119 435	1 567 119 435
31	Language services	389 488 765	389 488 765			389 488 765	389 488 765
32	Energy	963 846 790	1 035 180 268			963 846 790	1 035 180 268
33	Justice	209 146 382	194 915 117			209 146 382	194 915 117
34	Climate action	127 447 895	84 247 010			127 447 895	84 247 010
40	Reserves	553 167 756	237 802 756			553 167 756	237 802 756
	Total	158 276 048 995	137 613 867 750			158 276 048 995	137 613 867 750
	Of which Reserves: 40 02 41	87 802 756	87 802 756			87 802 756	87 802 756

TITLE 21 — DEVELOPMENT AND COOPERATION

Figures

Title Chapter	Heading	FF	Budget 2015		Council position on DAB No 6/2015		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
21 01	Administrative expenditure of the "Development and cooperation" policy area		335 602 644	335 602 644			335 602 644	335 602 644
21 02	Development Cooperation Instrument (DCI)	4	2 378 571 901	2 077 785 314			2 378 571 901	2 077 785 314
21 03	European Neighbourhood Instrument (ENI)		1 988 403 376	1 582 277 534			1 988 403 376	1 582 277 534
21 04	European Instrument for Democracy and Human Rights	4	130 166 185	113 853 650			130 166 185	113 853 650
21 05	Instrument contributing to Stability and Peace (IcSP) — Global and trans-regional and emerging threats	4	64 000 000	47 852 049			64 000 000	47 852 049
21 06	Instrument for Nuclear Safety Cooperation (INSC)	4	59 740 640	58 767 211			59 740 640	58 767 211
21 07	The European Union-Greenland partnership	4	30 698 715	33 637 321			30 698 715	33 637 321
21 08	Development and cooperation worldwide	4	35 638 000	34 887 896			35 638 000	34 887 896
21 09	Completion of actions implemented under Industrialised Countries Instrument (ICI+) Programme	4	—	23 058 234			—	23 058 234
	Title 21 — Total		5 022 821 461	4 307 721 853			5 022 821 461	4 307 721 853

CHAPTER 21 01 — ADMINISTRATIVE EXPENDITURE OF THE "DEVELOPMENT AND COOPERATION" POLICY AREA

Figures

Title Chapter Article Item	Heading	FF	Budget 2015	Council position on DAB No 6/2015	New amount
21 01	Administrative expenditure of the "Development and cooperation" policy area				
21 01 01	Expenditure related to officials and temporary staff in the "Development and cooperation" policy area				
21 01 01 01	Expenditure related to officials and temporary staff in the Directorate-General for International Cooperation and Development — EuropeAid	5.2	76 620 251		76 620 251
21 01 01 02	Expenditure related to officials and temporary staff of the Directorate-General for International Cooperation and Development — EuropeAid in Union delegations	5.2	82 089 685		82 089 685
	<i>Article 21 01 01 — Subtotal</i>		158 709 936		158 709 936
21 01 02	External personnel and other management expenditure in support of the "Development and cooperation" policy area				
21 01 02 01	External personnel of the Directorate-General for International Cooperation and Development — EuropeAid	5.2	2 900 417		2 900 417
21 01 02 02	External personnel of the Directorate-General for International Cooperation and Development — EuropeAid in Union delegations	5.2	1 767 753		1 767 753
21 01 02 11	Other management expenditure of the Directorate-General for International Cooperation and Development — EuropeAid	5.2	5 760 617		5 760 617
21 01 02 12	Other management expenditure of the Directorate-General for International Cooperation and Development — EuropeAid in Union delegations	5.2	3 604 438		3 604 438
	<i>Article 21 01 02 — Subtotal</i>		14 033 225		14 033 225
21 01 03	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the "Development and cooperation" policy area				

Title Chapter Article Item	Heading	FF	Budget 2015	Council position on DAB No 6/2015	New amount
21 01 03 01	Expenditure related to information and communication technology equipment and services of the Directorate-General for International Cooperation and Development — EuropeAid	5.2	4 864 316		4 864 316
21 01 03 02	Buildings and related expenditure of the Directorate-General for International Cooperation and Development — EuropeAid in Union delegations	5.2	16 881 477		16 881 477
	<i>Article 21 01 03 — Subtotal</i>		21 745 793		21 745 793
21 01 04	Support expenditure for operations and programmes in the "Development and cooperation" policy area				
21 01 04 01	Support expenditure for the Development Cooperation Instrument (DCI)	4	77 916 396		77 916 396
21 01 04 02	Support expenditure for the European Neighbourhood Instrument (ENI)	4	44 638 005		44 638 005
21 01 04 03	Support expenditure for the European Instrument for Democracy and Human Rights (EIDHR)	4	9 805 929		9 805 929
21 01 04 04	Support expenditure for the Instrument contributing to Stability and Peace (IcSP)	4	2 100 000		2 100 000
21 01 04 05	Support expenditure for the Instrument for Nuclear Safety Cooperation (INSC)	4	1 418 360		1 418 360
21 01 04 06	Support expenditure for the European Union-Greenland partnership	4	244 000		244 000
21 01 04 07	Support expenditure for the European Development Fund (EDF)	4	p.m.		p.m.
21 01 04 08	Support expenditure for trust funds managed by the European Commission	4			p.m.
	<i>Article 21 01 04 — Subtotal</i>		136 122 690		136 122 690
21 01 06	Executive agencies				
21 01 06 01	Education, Audiovisual and Culture Executive Agency — Contribution from Development Cooperation Instruments (DCIs)	4	2 035 000		2 035 000
21 01 06 02	Education, Audiovisual and Culture Executive Agency — Contribution from European Neighbourhood Instrument (ENI)	4	2 956 000		2 956 000
	<i>Article 21 01 06 — Subtotal</i>		4 991 000		4 991 000
	Chapter 21 01 — Total		335 602 644		335 602 644

Article 21 01 04 — Support expenditure for operations and programmes in the "Development and cooperation" policy area

Item 21 01 04 08 — Support expenditure for trust funds managed by the European Commission

Figures

Budget 2015	Council position on DAB No 6/2015	New amount
		p.m.

Remarks

New item

This appropriation is intended to cover the management costs of the European Commission, for a maximum of 5% of the amounts pooled in the trust funds, from the years in which the contributions to each trust fund have started to be used as decided under the article 187(7) of the Financial Regulation.

Any revenue from the Trust Funds contributing to the cost of support measures entered in Article 6 3 4 of the statement of revenue may give rise to the provision of additional appropriations under this item in accordance with Article 21 of the Financial Regulation.

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Articles 21(2) and 187(7) thereof.

TITLE 22 — ENLARGEMENT

Figures

Title Chapter	Heading	FF	Budget 2015		Council position on DAB No 6/2015		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
22 01	Administrative expenditure of the "Enlargement" policy area		79 195 248	79 195 248			79 195 248	79 195 248
22 02	Enlargement process and strategy	4	1 414 567 473	877 850 753			1 414 567 473	877 850 753
22 03	Aid regulation	4	30 600 000	18 722 539			30 600 000	18 722 539
Title 22 — Total			1 524 362 721	975 768 540			1 524 362 721	975 768 540

CHAPTER 22 01 — ADMINISTRATIVE EXPENDITURE OF THE "ENLARGEMENT" POLICY AREA

Figures

Title Chapter Article Item	Heading	FF	Budget 2015	Council position on DAB No 6/2015	New amount
22 01	Administrative expenditure of the "Enlargement" policy area				
22 01 01	Expenditure related to officials and temporary staff in the "Enlargement" policy area				
22 01 01 01	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement	5.2	21 449 546		21 449 546
22 01 01 02	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement in Union delegations	5.2	7 722 137		7 722 137
	<i>Article 22 01 01 — Subtotal</i>		29 171 683		29 171 683
22 01 02	External personnel and other management expenditure in support of the "Enlargement" policy area				
22 01 02 01	External personnel of the Directorate-General for Enlargement	5.2	1 818 129		1 818 129
22 01 02 02	External personnel of the Directorate-General for Enlargement in Union delegations	5.2	1 119 577		1 119 577
22 01 02 11	Other management expenditure of the Directorate-General for Enlargement	5.2	1 098 544		1 098 544
22 01 02 12	Other management expenditure of the Directorate-General for Enlargement in Union delegations	5.2	451 423		451 423
	<i>Article 22 01 02 — Subtotal</i>		4 487 673		4 487 673
22 01 03	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the "Enlargement" policy area				
22 01 03 01	Expenditure related to information and communication technology equipment and services of the Directorate-General for Enlargement	5.2	1 361 747		1 361 747
22 01 03 02	Buildings and related expenditure of the Directorate-General for Enlargement in Union delegations	5.2	2 114 251		2 114 251
	<i>Article 22 01 03 — Subtotal</i>		3 475 998		3 475 998

Title Chapter Article Item	Heading	FF	Budget 2015	Council position on DAB No 6/2015	New amount
22 01 04	<i>Support expenditure for operations and programmes in the "Enlargement" policy area</i>				
22 01 04 01	Support expenditure for Instrument for Pre-accession Assistance (IPA)	4	41 174 894		41 174 894
22 01 04 03	Support expenditure for trust funds managed by the European Commission	4			p.m.
	<i>Article 22 01 04 — Subtotal</i>		41 174 894		41 174 894
22 01 06	<i>Executive agencies</i>				
22 01 06 01	Education, Audiovisual and Culture Executive Agency — Contribution from the Instrument for Pre-accession Assistance	4	885 000		885 000
	<i>Article 22 01 06 — Subtotal</i>		885 000		885 000
	Chapter 22 01 — Total		79 195 248		79 195 248

Article 22 01 04 — Support expenditure for operations and programmes in the "Enlargement" policy area

Item 22 01 04 03 — Support expenditure for trust funds managed by the European Commission

Figures

Budget 2015	Council position on DAB No 6/2015	New amount
		p.m.

Remarks

New item

This appropriation is intended to cover the management costs of the European Commission, for a maximum of 5% of the amounts pooled in the trust funds, from the years in which the contributions to each trust fund have started to be used as decided under the article 187, p.7 of the Financial Regulation.

Any revenue from the Trust Funds contributing to the cost of support measures entered in Article 6 3 4 of the statement of revenue may give rise to the provision of additional appropriations under this item in accordance with Article 21 of the Financial Regulation.

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Articles 21(2) and 187(7) thereof.

S — STAFF

S 03 — Bodies set up by the European Union and having legal personality

S 03 01 — Decentralised agencies

S 03 01 09 — Decentralised agencies — Communications networks, content and technology

S 03 01 09 02 — Body of European Regulators for Electronic Communications (BEREC) — Office

Function group and grade	Body of European Regulators for Electronic Communications (BEREC) — Office					
	Posts					
	2015		2015			
	Authorised under the Union budget		Draft amending budget No 6/2015		Revised Budget 2015	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
AD 16						
AD 15						
AD 14		1				1
AD 13						
AD 12						
AD 11						
AD 10						
AD 9		2				2
AD 8						
AD 7		3				3
AD 6				2		2
AD 5		5		-2		3
<i>AD total</i>		<i>11</i>				<i>11</i>
AST 11						
AST 10						
AST 9						
AST 8						
AST 7						
AST 6						
AST 5						
AST 4				2		2
AST 3		4		-2		2
AST 2						
AST 1						
<i>AST total</i>		<i>4</i>				<i>4</i>
AST/SC 6						
AST/SC 5						
AST/SC 4						
AST/SC 3						
AST/SC 2						
AST/SC 1						
<i>AST/SC total</i>						
Grand total		15				15
Total staff	15				15	