



Brussels, 19 June 2015  
(OR. en)

9767/15

**BUDGET 17**

## **EXPLANATORY MEMORANDUM**

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Subject: Draft amending budget No 4 to the general budget for 2015 accompanying the proposal to mobilise the European Union Solidarity Fund for Romania, Bulgaria and Italy  
– *Council position of 19 June 2015*

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### **I. INTRODUCTION**

On 15 April 2015, the Commission submitted to the Council draft amending budget (DAB) No 4 to the general budget for 2015 regarding the mobilisation of the EU Solidarity Fund for a total amount of EUR 66 505 850 in commitment and payment appropriations.

The objective of this proposal is to provide financial assistance to Romania, Bulgaria and Italy in response to flooding disasters that occurred between April and November 2014.

The corresponding appropriations are to be recorded under Article 13 06 01 (*EU Solidarity Fund - Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy*).

### **II. CONCLUSION**

On 19 June 2015, the Council adopted its position on DAB No 4/2015 as set out in the annex.

# TECHNICAL ANNEX

**VOLUME 1**

**TOTAL REVENUE**

# **A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET**

## 2. 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 <sup>1</sup> | Budget 2014 <sup>2</sup> | Change (%)    |
|--|--------------------------|--------------------------|---------------|
| 1. Smart and inclusive growth            | 66 922 960 910           | 65 300 076 773           | + 2,49        |
| 2. Sustainable growth: natural resources | 55 998 594 804           | 56 443 752 595           | - 0,79        |
| 3. Security and citizenship              | 1 859 513 795            | 1 665 510 850            | + 11,65       |
| 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       |
| <b>Total expenditure<sup>3</sup></b>     | <b>141 280 546 413</b>   | <b>139 034 233 715</b>   | <b>+ 1,62</b> |

**REVENUE**

| Description  | Budget 2015 <sup>1</sup> | Budget 2014 <sup>2</sup> | 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)   | 16 825 900 000           | 16 084 600 000           | + 4,61        |
| VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)   | 18 264 479 250           | 17 689 735 350           | + 3,25        |
| Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)   | 103 180 111 898          | 94 613 600 163           | + 9,05        |
| Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom <sup>4</sup>                     | 138 270 491 148          | 128 387 935 513          | + 7,70        |
| <b>Total revenue<sup>3</sup></b>   | <b>141 280 546 413</b>   | <b>139 034 233 715</b>   | <b>+ 1,62</b> |

<sup>1</sup> The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015) plus AB No 1/2015 and DABs No 2 to 4/2015.

<sup>2</sup> 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.

<sup>3</sup> The third subparagraph of Article 310(1) of the TFEU reads: "The revenue and expenditure shown in the budget shall be in balance".

<sup>4</sup> The own resources for the 2015 budget are determined on the basis of the budget forecasts adopted at the 160th meeting of the Advisory Committee on Own Resources on 19 May 2014.

**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 <sup>1</sup> | Member States whose VAT base is capped |
|----------------|----------------------------|------------------------------|---------------------|---|-------------------------------------|--|
|                | (1)                        | (2)                          | (3)                 | (4)   | (5)                                 | (6)                                    |
| Belgium        | 1 720 407 000              | 4 052 264 000                | 50                  | 2 026 132 000   | 1 720 407 000                       |  |
| Bulgaria       | 201 270 000                | 414 927 000                  | 50                  | 207 463 500   | 201 270 000                         |  |
| Czech Republic | 618 215 000                | 1 405 091 000                | 50                  | 702 545 500   | 618 215 000                         |  |
| Denmark        | 1 045 978 000              | 2 742 029 000                | 50                  | 1 371 014 500   | 1 045 978 000                       |  |
| Germany        | 12 873 205 000             | 30 055 584 000               | 50                  | 15 027 792 000  | 12 873 205 000                      |  |
| Estonia        | 92 227 000                 | 198 736 000                  | 50                  | 99 368 000  | 92 227 000                          |  |
| Ireland        | 660 326 000                | 1 491 005 000                | 50                  | 745 502 500   | 660 326 000                         |  |
| Greece         | 717 672 000                | 1 845 174 000                | 50                  | 922 587 000   | 717 672 000                         |  |
| Spain          | 4 867 873 000              | 10 536 508 000               | 50                  | 5 268 254 000   | 4 867 873 000                       |  |
| France         | 9 943 171 000              | 22 043 072 000               | 50                  | 11 021 536 000  | 9 943 171 000                       |  |
| Croatia        | 268 216 000                | 430 366 000                  | 50                  | 215 183 000   | 215 183 000                         | Croatia                                |
| Italy          | 6 158 442 000              | 16 160 696 000               | 50                  | 8 080 348 000   | 6 158 442 000                       |  |
| Cyprus         | 107 472 000                | 158 300 000                  | 50                  | 79 150 000  | 79 150 000                          | Cyprus                                 |
| Latvia         | 94 889 000                 | 262 878 000                  | 50                  | 131 439 000   | 94 889 000                          |  |
| Lithuania      | 146 760 000                | 372 032 000                  | 50                  | 186 016 000   | 146 760 000                         |  |
| Luxembourg     | 267 324 000                | 333 256 000                  | 50                  | 166 628 000   | 166 628 000                         | Luxembourg                             |
| Hungary        | 403 363 000                | 993 883 000                  | 50                  | 496 941 500   | 403 363 000                         |  |
| Malta          | 53 058 000                 | 73 886 000                   | 50                  | 36 943 000  | 36 943 000                          | Malta                                  |
| Netherlands    | 2 797 149 000              | 6 403 499 000                | 50                  | 3 201 749 500   | 2 797 149 000                       |  |
| Austria        | 1 543 536 000              | 3 334 038 000                | 50                  | 1 667 019 000   | 1 543 536 000                       |  |
| Poland         | 1 818 157 000              | 4 097 085 000                | 50                  | 2 048 542 500   | 1 818 157 000                       |  |
| Portugal       | 775 256 000                | 1 690 835 000                | 50                  | 845 417 500   | 775 256 000                         |  |
| Romania        | 563 787 000                | 1 537 681 000                | 50                  | 768 840 500   | 563 787 000                         |  |
| Slovenia       | 179 922 000                | 357 193 000                  | 50                  | 178 596 500   | 178 596 500                         | Slovenia                               |
| Slovakia       | 238 229 000                | 756 777 000                  | 50                  | 378 388 500   | 238 229 000                         |  |
| Finland        | 946 116 000                | 2 037 361 000                | 50                  | 1 018 680 500   | 946 116 000                         |  |
| Sweden         | 1 940 367 000              | 4 508 252 000                | 50                  | 2 254 126 000   | 1 940 367 000                       |  |
| United Kingdom | 10 038 702 000             | 21 460 858 000               | 50                  | 10 730 429 000  | 10 038 702 000                      |  |
| <b>Total</b>   | <b>61 081 089 000</b>      | <b>139 753 266 000</b>       |                     | <b>69 876 633 000</b>                                   | <b>60 881 597 500</b>               |  |

<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 Article 2(1)(b) of Decision 2007/436/EC, Euratom (Chapter 1 3)**

| <b>Member State</b> | <b>1 % of capped VAT base</b> | <b>Uniform rate of VAT own resource (in %)</b> | <b>VAT-based own resource at uniform rate</b> |
|---------------------|-------------------------------|--|---|
|                     | (1)                           | (2)  | (3) = (1) × (2)                               |
| Belgium             | 1 720 407 000                 | 0,300  | 516 122 100                                   |
| Bulgaria            | 201 270 000                   | 0,300  | 60 381 000                                    |
| Czech Republic      | 618 215 000                   | 0,300  | 185 464 500                                   |
| Denmark             | 1 045 978 000                 | 0,300  | 313 793 400                                   |
| Germany             | 12 873 205 000                | 0,300  | 3 861 961 500                                 |
| Estonia             | 92 227 000                    | 0,300  | 27 668 100                                    |
| Ireland             | 660 326 000                   | 0,300  | 198 097 800                                   |
| Greece              | 717 672 000                   | 0,300  | 215 301 600                                   |
| Spain               | 4 867 873 000                 | 0,300  | 1 460 361 900                                 |
| France              | 9 943 171 000                 | 0,300  | 2 982 951 300                                 |
| Croatia             | 215 183 000                   | 0,300  | 64 554 900                                    |
| Italy               | 6 158 442 000                 | 0,300  | 1 847 532 600                                 |
| Cyprus              | 79 150 000                    | 0,300  | 23 745 000                                    |
| Latvia              | 94 889 000                    | 0,300  | 28 466 700                                    |
| Lithuania           | 146 760 000                   | 0,300  | 44 028 000                                    |
| Luxembourg          | 166 628 000                   | 0,300  | 49 988 400                                    |
| Hungary             | 403 363 000                   | 0,300  | 121 008 900                                   |
| Malta               | 36 943 000                    | 0,300  | 11 082 900                                    |
| Netherlands         | 2 797 149 000                 | 0,300  | 839 144 700                                   |
| Austria             | 1 543 536 000                 | 0,300  | 463 060 800                                   |
| Poland              | 1 818 157 000                 | 0,300  | 545 447 100                                   |
| Portugal            | 775 256 000                   | 0,300  | 232 576 800                                   |
| Romania             | 563 787 000                   | 0,300  | 169 136 100                                   |
| Slovenia            | 178 596 500                   | 0,300  | 53 578 950                                    |
| Slovakia            | 238 229 000                   | 0,300  | 71 468 700                                    |
| Finland             | 946 116 000                   | 0,300  | 283 834 800                                   |
| Sweden              | 1 940 367 000                 | 0,300  | 582 110 100                                   |
| United Kingdom      | 10 038 702 000                | 0,300  | 3 011 610 600                                 |
| <b>Total</b>        | <b>60 881 597 500</b>         |  | <b>18 264 479 250</b>                         |



**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        | 4 052 264 000                |   | 2 991 794 503                                  |
| Bulgaria       | 414 927 000                  |   | 306 341 422                                    |
| Czech Republic | 1 405 091 000                |   | 1 037 381 456                                  |
| Denmark        | 2 742 029 000                |   | 2 024 445 418                                  |
| Germany        | 30 055 584 000               |   | 22 190 096 940                                 |
| Estonia        | 198 736 000                  |   | 146 727 181                                    |
| Ireland        | 1 491 005 000                |   | 1 100 811 932                                  |
| Greece         | 1 845 174 000                |   | 1 362 295 603                                  |
| Spain          | 10 536 508 000               |   | 7 779 124 636                                  |
| France         | 22 043 072 000               |   | 16 274 443 529                                 |
| Croatia        | 430 366 000                  |   | 317 740 067                                    |
| Italy          | 16 160 696 000               |   | 11 931 473 728                                 |
| Cyprus         | 158 300 000                  |   | 116 873 202                                    |
| Latvia         | 262 878 000                  | 0,7383020 <sup>1</sup>                          | 194 083 346                                    |
| Lithuania      | 372 032 000                  |   | 274 671 959                                    |
| Luxembourg     | 333 256 000                  |   | 246 043 562                                    |
| Hungary        | 993 883 000                  |   | 733 785 779                                    |
| Malta          | 73 886 000                   |   | 54 550 180                                     |
| Netherlands    | 6 403 499 000                |   | 4 727 715 940                                  |
| Austria        | 3 334 038 000                |   | 2 461 526 831                                  |
| Poland         | 4 097 085 000                |   | 3 024 885 935                                  |
| Portugal       | 1 690 835 000                |   | 1 248 346 815                                  |
| Romania        | 1 537 681 000                |   | 1 135 272 915                                  |
| Slovenia       | 357 193 000                  |   | 263 716 296                                    |
| Slovakia       | 756 777 000                  |   | 558 729 952                                    |
| Finland        | 2 037 361 000                |   | 1 504 187 644                                  |
| Sweden         | 4 508 252 000                |   | 3 328 451 342                                  |
| United Kingdom | 21 460 858 000               |   | 15 844 593 785                                 |
| <b>Total</b>   | <b>139 753 266 000</b>       |   | <b>103 180 111 898</b>                         |

<sup>1</sup> Calculation of rate: (103 180 111 898) / (139 753 266 000) = 0,738301972119922.

**TABLE 4**

**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)**

| <b>Description</b>   | <b>Coefficient<sup>1</sup> (%)</b> | <b>Amount</b>        |
|--|------------------------------------|----------------------|
| 1. United Kingdom's share (in %) of notional uncapped VAT base                       | 16,2167                            |                      |
| 2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure | 5,9238                             |                      |
| 3. (1) – (2)   | 10,2929                            |                      |
| 4. Total allocated expenditure   |                                    | 126 118 882 798      |
| 5. Enlargement related expenditure <sup>2</sup>                                      |                                    | 29 283 982 122       |
| 6. Enlargement-adjusted total allocated expenditure = (4) – (5)                      |                                    | 96 834 900 676       |
| 7. United Kingdom's correction original amount = (3) × (6) × 0,66                    |                                    | 6 578 286 401        |
| 8. United Kingdom's advantage <sup>3</sup>   |                                    | 1 119 838 248        |
| 9. Core United Kingdom's correction = (7) – (8)                                      |                                    | 5 458 448 153        |
| 10. Windfall gains deriving from traditional own resources <sup>4</sup>              |                                    | 25 084 566           |
| <b>11. Correction for the United Kingdom = (9) – (10)</b>                            |                                    | <b>5 433 363 587</b> |

<sup>1</sup> Rounded percentages.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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 5**

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 433 363 587 (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        | 2,90                         | 3,43                              | 5,48  |   | 1,54   | 4,96                  | 269 708 378                               |
| Bulgaria       | 0,30                         | 0,35                              | 0,56  |   | 0,16   | 0,51                  | 27 616 485                                |
| Czech Republic | 1,01                         | 1,19                              | 1,90  |   | 0,53   | 1,72                  | 93 519 281                                |
| Denmark        | 1,96                         | 2,32                              | 3,71  |   | 1,04   | 3,36                  | 182 502 472                               |
| Germany        | 21,51                        | 25,41                             | 0,00  | - 19,06   | 0,00   | 6,35                  | 345 125 522                               |
| Estonia        | 0,14                         | 0,17                              | 0,27  |   | 0,08   | 0,24                  | 13 227 362                                |
| Ireland        | 1,07                         | 1,26                              | 2,02  |   | 0,57   | 1,83                  | 99 237 498                                |
| Greece         | 1,32                         | 1,56                              | 2,49  |   | 0,70   | 2,26                  | 122 810 085                               |
| Spain          | 7,54                         | 8,91                              | 14,24   |   | 4,00   | 12,91                 | 701 283 156                               |
| France         | 15,77                        | 18,63                             | 29,79   |   | 8,37   | 27,00                 | 1 467 130 770                             |
| Croatia        | 0,31                         | 0,36                              | 0,58  |   | 0,16   | 0,53                  | 28 644 066                                |
| Italy          | 11,56                        | 13,66                             | 21,84   |   | 6,13   | 19,80                 | 1 075 614 795                             |
| Cyprus         | 0,11                         | 0,13                              | 0,21  |   | 0,06   | 0,19                  | 10 536 045                                |
| Latvia         | 0,19                         | 0,22                              | 0,36  |   | 0,10   | 0,32                  | 17 496 491                                |
| Lithuania      | 0,27                         | 0,31                              | 0,50  |   | 0,14   | 0,46                  | 24 761 503                                |
| Luxembourg     | 0,24                         | 0,28                              | 0,45  |   | 0,13   | 0,41                  | 22 180 671                                |
| Hungary        | 0,71                         | 0,84                              | 1,34  |   | 0,38   | 1,22                  | 66 150 323                                |
| Malta          | 0,05                         | 0,06                              | 0,10  |   | 0,03   | 0,09                  | 4 917 664                                 |
| Netherlands    | 4,58                         | 5,41                              | 0,00  | - 4,06  | 0,00   | 1,35                  | 73 530 793                                |
| Austria        | 2,39                         | 2,82                              | 0,00  | - 2,11  | 0,00   | 0,70                  | 38 284 453                                |
| Poland         | 2,93                         | 3,46                              | 5,54  |   | 1,56   | 5,02                  | 272 691 550                               |
| Portugal       | 1,21                         | 1,43                              | 2,29  |   | 0,64   | 2,07                  | 112 537 674                               |
| Romania        | 1,10                         | 1,30                              | 2,08  |   | 0,58   | 1,88                  | 102 344 134                               |
| Slovenia       | 0,26                         | 0,30                              | 0,48  |   | 0,14   | 0,44                  | 23 773 857                                |
| Slovakia       | 0,54                         | 0,64                              | 1,02  |   | 0,29   | 0,93                  | 50 369 151                                |
| Finland        | 1,46                         | 1,72                              | 2,75  |   | 0,77   | 2,50                  | 135 601 563                               |
| Sweden         | 3,23                         | 3,81                              | 0,00  | - 2,86  | 0,00   | 0,95                  | 51 767 845                                |
| United Kingdom | 15,36                        | 0,00                              | 0,00  |   | 0,00   | 0,00                  | 0   |
| Total          | 100,00                       | 100,00                            | 100,00  | - 28,09   | 28,09  | 100,00                | 5 433 363 587                             |

The calculations are made to 15 decimal places.

**TABLE 6**

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, including adjustments |                        |                           |                                |   | Total own resources <sup>2</sup> |
|----------------|---------------------------------|---------------------------|--|---|--|------------------------|---------------------------|--------------------------------|---|----------------------------------|
|                | 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                       | 1 502 800 000             | 1 509 400 000                              | 503 133 333                                 | 516 122 100  | 2 991 794 503          | 269 708 378               | 3 777 624 981                  | 3,11  | 5 287 024 981                    |
| Bulgaria       | 400 000                         | 62 900 000                | 63 300 000                                 | 21 100 000                                  | 60 381 000   | 306 341 422            | 27 616 485                | 394 338 907                    | 0,32  | 457 638 907                      |
| Czech Republic | 3 400 000                       | 176 200 000               | 179 600 000                                | 59 866 667                                  | 185 464 500  | 1 037 381 456          | 93 519 281                | 1 316 365 237                  | 1,08  | 1 495 965 237                    |
| Denmark        | 3 400 000                       | 325 000 000               | 328 400 000                                | 109 466 667                                 | 313 793 400  | 2 024 445 418          | 182 502 472               | 2 520 741 290                  | 2,08  | 2 849 141 290                    |
| Germany        | 26 300 000                      | 3 525 500 000             | 3 551 800 000                              | 1 183 933 329                               | 3 861 961 500  | 22 190 096 940         | 345 125 522               | 26 397 183 962                 | 21,74                                       | 29 948 983 962                   |
| Estonia        | 0                               | 24 500 000                | 24 500 000                                 | 8 166 667                                   | 27 668 100   | 146 727 181            | 13 227 362                | 187 622 643                    | 0,15  | 212 122 643                      |
| Ireland        | 0                               | 237 400 000               | 237 400 000                                | 79 133 333                                  | 198 097 800  | 1 100 811 932          | 99 237 498                | 1 398 147 230                  | 1,15  | 1 635 547 230                    |
| Greece         | 1 400 000                       | 111 800 000               | 113 200 000                                | 37 733 334                                  | 215 301 600  | 1 362 295 603          | 122 810 085               | 1 700 407 288                  | 1,40  | 1 813 607 288                    |
| Spain          | 4 700 000                       | 1 099 500 000             | 1 104 200 000                              | 368 066 667                                 | 1 460 361 900  | 7 779 124 636          | 701 283 156               | 9 940 769 692                  | 8,19  | 11 044 969 692                   |
| France         | 30 900 000                      | 1 488 500 000             | 1 519 400 000                              | 506 466 667                                 | 2 982 951 300  | 16 274 443 529         | 1 467 130 770             | 20 724 525 599                 | 17,07                                       | 22 243 925 599                   |
| Croatia        | 1 700 000                       | 36 100 000                | 37 800 000                                 | 12 600 000                                  | 64 554 900   | 317 740 067            | 28 644 066                | 410 939 033                    | 0,34  | 448 739 033                      |
| Italy          | 4 700 000                       | 1 481 900 000             | 1 486 600 000                              | 495 533 334                                 | 1 847 532 600  | 11 931 473 728         | 1 075 614 795             | 14 854 621 123                 | 12,23                                       | 16 341 221 123                   |
| Cyprus         | 0                               | 15 100 000                | 15 100 000                                 | 5 033 333                                   | 23 745 000   | 116 873 202            | 10 536 045                | 151 154 247                    | 0,12  | 166 254 247                      |
| Latvia         | 0                               | 23 500 000                | 23 500 000                                 | 7 833 333                                   | 28 466 700   | 194 083 346            | 17 496 491                | 240 046 537                    | 0,20  | 263 546 537                      |
| Lithuania      | 800 000                         | 57 600 000                | 58 400 000                                 | 19 466 667                                  | 44 028 000   | 274 671 959            | 24 761 503                | 343 461 462                    | 0,28  | 401 861 462                      |
| Luxembourg     | 0                               | 12 300 000                | 12 300 000                                 | 4 100 000                                   | 49 988 400   | 246 043 562            | 22 180 671                | 318 212 633                    | 0,26  | 330 512 633                      |
| Hungary        | 2 100 000                       | 89 300 000                | 91 400 000                                 | 30 466 667                                  | 121 008 900  | 733 785 779            | 66 150 323                | 920 945 002                    | 0,76  | 1 012 345 002                    |
| Malta          | 0                               | 9 200 000                 | 9 200 000                                  | 3 066 667                                   | 11 082 900   | 54 550 180             | 4 917 664                 | 70 550 744                     | 0,06  | 79 750 744                       |
| Netherlands    | 7 200 000                       | 2 054 200 000             | 2 061 400 000                              | 687 133 333                                 | 839 144 700  | 4 727 715 940          | 73 530 793                | 5 640 391 433                  | 4,64  | 7 701 791 433                    |
| Austria        | 3 200 000                       | 180 600 000               | 183 800 000                                | 61 266 667                                  | 463 060 800  | 2 461 526 831          | 38 284 453                | 2 962 872 084                  | 2,44  | 3 146 672 084                    |
| Poland         | 12 800 000                      | 398 300 000               | 411 100 000                                | 137 033 334                                 | 545 447 100  | 3 024 885 935          | 272 691 550               | 3 843 024 585                  | 3,16  | 4 254 124 585                    |
| Portugal       | 100 000                         | 131 700 000               | 131 800 000                                | 43 933 333                                  | 232 576 800  | 1 248 346 815          | 112 537 674               | 1 593 461 289                  | 1,31  | 1 725 261 289                    |
| Romania        | 900 000                         | 111 100 000               | 112 000 000                                | 37 333 333                                  | 169 136 100  | 1 135 272 915          | 102 344 134               | 1 406 753 149                  | 1,16  | 1 518 753 149                    |

<sup>1</sup> 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).

<sup>2</sup> Total own resources as percentage of GNI: (138 270 491 148) / (13 975 326 600 000) = 0,99 %; own resources ceiling as percentage of GNI: 1,23 %.

| Member State   | Traditional own resources (TOR) |                           |  |   | VAT and GNI-based own resources, including adjustments |                        |                           |                                | Share in total "national contributions" (%) | Total own resources <sup>1</sup> |
|----------------|---------------------------------|---------------------------|--|---|--|------------------------|---------------------------|--------------------------------|---|----------------------------------|
|                | 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" |   |                                  |
| Slovenia       | 0                               | 62 600 000                | 62 600 000                                 | 20 866 667                                  | 53 578 950   | 263 716 296            | 23 773 857                | 341 069 103                    | 0,28  | 403 669 103                      |
| Slovakia       | 1 300 000                       | 96 900 000                | 98 200 000                                 | 32 733 333                                  | 71 468 700   | 558 729 952            | 50 369 151                | 680 567 803                    | 0,56  | 778 767 803                      |
| Finland        | 700 000                         | 124 300 000               | 125 000 000                                | 41 666 667                                  | 283 834 800  | 1 504 187 644          | 135 601 563               | 1 923 624 007                  | 1,58  | 2 048 624 007                    |
| Sweden         | 2 600 000                       | 478 700 000               | 481 300 000                                | 160 433 334                                 | 582 110 100  | 3 328 451 342          | 51 767 845                | 3 962 329 287                  | 3,26  | 4 443 629 287                    |
| United Kingdom | 9 500 000                       | 2 783 700 000             | 2 793 200 000                              | 931 066 667                                 | 3 011 610 600  | 15 844 593 785         | -5 433 363 587            | 13 422 840 798                 | 11,05                                       | 16 216 040 798                   |
| Total          | 124 700 000                     | 16 701 200 000            | 16 825 900 000                             | 5 608 633 333                               | 18 264 479 250   | 103 180 111 898        | 0                         | 121 444 591 148                | 100,00                                      | 138 270 491 148                  |

<sup>1</sup> Total own resources as percentage of GNI:  $(138\,270\,491\,148) / (13\,975\,326\,600\,000) = 0,99\%$ ; 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 4/2015 | New amount             |
|-------|--|------------------------|-----------------------------------|------------------------|
| 1     | OWN RESOURCES  | 138 203 985 298        | 66 505 850                        | 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             |
|       | <b>Total</b>   | <b>141 214 040 563</b> | <b>66 505 850</b>                 | <b>141 280 546 413</b> |

## TITLE 1 — OWN RESOURCES

### Figures

| Title Chapter | Heading   | Budget 2015            | Council position on DAB No 4/2015 | 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         |                                   | 16 701 200 000         |
| 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         |                                   | 18 264 479 250         |
| 1 4           | OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM                                     | 103 113 606 048        | 66 505 850                        | 103 180 111 898        |
| 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.                   |
|               | <b>Title 1 — Total</b>  | <b>138 203 985 298</b> | <b>66 505 850</b>                 | <b>138 270 491 148</b> |

## CHAPTER 1 4 — 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 4/2015 | New amount             |
|----------------------------|--|------------------------|-----------------------------------|------------------------|
| 1 4                        | OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM        |                        |                                   |                        |
| <i>1 4 0</i>               | <i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i> | 103 113 606 048        | 66 505 850                        | 103 180 111 898        |
|                            | <b>Chapter 1 4 — Total</b>   | <b>103 113 606 048</b> | <b>66 505 850</b>                 | <b>103 180 111 898</b> |

**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 4/2015 | New amount      |
|-----------------|-----------------------------------|-----------------|
| 103 113 606 048 | 66 505 850                        | 103 180 111 898 |

*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 0,7383 %.

*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 4/2015 | New amount             |
|------------------------------|------------------------|-----------------------------------|------------------------|
| Belgium                      | 2 989 866 109          | 1 928 394                         | 2 991 794 503          |
| Bulgaria                     | 306 143 967            | 197 455                           | 306 341 422            |
| Czech Republic               | 1 036 712 801          | 668 655                           | 1 037 381 456          |
| Denmark                      | 2 023 140 540          | 1 304 878                         | 2 024 445 418          |
| Germany                      | 22 175 794 075         | 14 302 865                        | 22 190 096 940         |
| Estonia                      | 146 632 606            | 94 575                            | 146 727 181            |
| Ireland                      | 1 100 102 392          | 709 540                           | 1 100 811 932          |
| Greece                       | 1 361 417 521          | 878 082                           | 1 362 295 603          |
| Spain                        | 7 774 110 517          | 5 014 119                         | 7 779 124 636          |
| France                       | 16 263 953 662         | 10 489 867                        | 16 274 443 529         |
| Croatia                      | 317 535 264            | 204 803                           | 317 740 067            |
| Italy                        | 11 923 783 168         | 7 690 560                         | 11 931 473 728         |
| Cyprus                       | 116 797 870            | 75 332                            | 116 873 202            |
| Latvia                       | 193 958 247            | 125 099                           | 194 083 346            |
| Lithuania                    | 274 494 917            | 177 042                           | 274 671 959            |
| Luxembourg                   | 245 884 972            | 158 590                           | 246 043 562            |
| Hungary                      | 733 312 809            | 472 970                           | 733 785 779            |
| Malta                        | 54 515 019             | 35 161                            | 54 550 180             |
| Netherlands                  | 4 724 668 640          | 3 047 300                         | 4 727 715 940          |
| Austria                      | 2 459 940 227          | 1 586 604                         | 2 461 526 831          |
| Poland                       | 3 022 936 213          | 1 949 722                         | 3 024 885 935          |
| Portugal                     | 1 247 542 180          | 804 635                           | 1 248 346 815          |
| Romania                      | 1 134 541 162          | 731 753                           | 1 135 272 915          |
| Slovenia                     | 263 546 315            | 169 981                           | 263 716 296            |
| Slovakia                     | 558 369 816            | 360 136                           | 558 729 952            |
| Finland                      | 1 503 218 104          | 969 540                           | 1 504 187 644          |
| Sweden                       | 3 326 305 953          | 2 145 389                         | 3 328 451 342          |
| United Kingdom               | 15 834 380 982         | 10 212 803                        | 15 844 593 785         |
| <b>Article 1 4 0 — Total</b> | <b>103 113 606 048</b> | <b>66 505 850</b>                 | <b>103 180 111 898</b> |



# **VOLUME 3**

## **SECTION III — COMMISSION**

# EXPENDITURE

Figures

| Title | Heading   | Budget 2015            |                        | Council position on DAB No 4/2015 |                   | New amount             |                        |
|-------|---|------------------------|------------------------|-----------------------------------|-------------------|------------------------|------------------------|
|       |   | Commitments            | Payments               | Commitments                       | Payments          | Commitments            | Payments               |
| 01    | Economic and financial affairs                    | 371 022 341            | 459 000 044            |                                   |                   | 371 022 341            | 459 000 044            |
| 02    | Enterprise and industry                           | 2 535 531 735          | 2 266 389 455          |                                   |                   | 2 535 531 735          | 2 266 389 455          |
| 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                            | 3 281 291 171          | 2 056 297 929          |                                   |                   | 3 281 291 171          | 2 056 297 929          |
| 07    | Environment                                       | 431 362 730            | 397 271 217            |                                   |                   | 431 362 730            | 397 271 217            |
| 08    | Research and innovation                           | 6 699 218 471          | 5 987 288 220          |                                   |                   | 6 699 218 471          | 5 987 288 220          |
| 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                                   | 403 970 215            | 402 052 368            |                                   |                   | 403 970 215            | 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                         | 44 658 600 230         | 40 720 763 984         | 66 505 850                        | 66 505 850        | 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                             | 2 917 681 891          | 2 661 096 749          |                                   |                   | 2 917 681 891          | 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                                      | 1 381 914 051          | 972 070 083            |                                   |                   | 1 381 914 051          | 972 070 083            |
| 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  | 1 063 846 790          | 1 035 180 268          |                                   |                   | 1 063 846 790          | 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            |
|       | <b>Total</b>                                      | <b>158 133 771 145</b> | <b>137 547 361 900</b> | <b>66 505 850</b>                 | <b>66 505 850</b> | <b>158 200 276 995</b> | <b>137 613 867 750</b> |
|       | Of which Reserves: 40 02 41                       | 87 802 756             | 87 802 756             |                                   |                   | 87 802 756             | 87 802 756             |

## TITLE 13 — REGIONAL AND URBAN POLICY

### Figures

| Title Chapter           | Heading   | FF | Budget 2015           |                       | Council position on DAB No 4/2015 |                   | New amount            |                       |
|-------------------------|---|----|-----------------------|-----------------------|-----------------------------------|-------------------|-----------------------|-----------------------|
|                         |   |    | Commitments           | Payments              | Commitments                       | Payments          | Commitments           | Payments              |
| 13 01                   | Administrative expenditure of the "Regional and urban policy" policy area                               |    | 84 553 764            | 84 553 764            |                                   |                   | 84 553 764            | 84 553 764            |
| 13 03                   | European Regional Development Fund and other regional operations  |    | 34 291 712 233        | 27 458 195 038        |                                   |                   | 34 291 712 233        | 27 458 195 038        |
| 13 04                   | Cohesion Fund (CF)  | 1  | 10 197 251 052        | 12 580 725 983        |                                   |                   | 10 197 251 052        | 12 580 725 983        |
| 13 05                   | Instrument for Pre-Accession Assistance — Regional development and regional and territorial cooperation |    | 35 083 181            | 420 564 231           |                                   |                   | 35 083 181            | 420 564 231           |
| 13 06                   | Solidarity Fund   | 9  | 50 000 000            | 176 724 968           | 66 505 850                        | 66 505 850        | 116 505 850           | 243 230 818           |
| <b>Title 13 — Total</b> |   |    | <b>44 658 600 230</b> | <b>40 720 763 984</b> | <b>66 505 850</b>                 | <b>66 505 850</b> | <b>44 725 106 080</b> | <b>40 787 269 834</b> |

## CHAPTER 13 06 — SOLIDARITY FUND

### Figures

| Title Chapter Article Item   | Heading   | FF | Budget 2015       |                    | Council position on DAB No 4/2015 |                   | New amount         |                    |
|------------------------------|---|----|-------------------|--------------------|-----------------------------------|-------------------|--------------------|--------------------|
|                              |   |    | Commitments       | Payments           | Commitments                       | Payments          | Commitments        | Payments           |
| 13 06                        | Solidarity Fund   |    |                   |                    |                                   |                   |                    |                    |
| 13 06 01                     | <i>Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy</i>                       | 9  | 50 000 000        | 116 500 363        | 66 505 850                        | 66 505 850        | 116 505 850        | 183 006 213        |
| 13 06 02                     | <i>Assistance to countries negotiating for accession in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy</i> | 9  | p.m.              | 60 224 605         |                                   |                   | p.m.               | 60 224 605         |
| <b>Chapter 13 06 — Total</b> |   |    | <b>50 000 000</b> | <b>176 724 968</b> | <b>66 505 850</b>                 | <b>66 505 850</b> | <b>116 505 850</b> | <b>243 230 818</b> |

### *Article 13 06 01 — Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy*

### Figures

| Budget 2015 |             | Council position on DAB No 4/2015 |            | New amount  |             |
|-------------|-------------|-----------------------------------|------------|-------------|-------------|
| Commitments | Payments    | Commitments                       | Payments   | Commitments | Payments    |
| 50 000 000  | 116 500 363 | 66 505 850                        | 66 505 850 | 116 505 850 | 183 006 213 |

### Remarks

This article is intended to record appropriations resulting from the mobilisation of the European Union Solidarity Fund in the event of major disasters in the Member States. Assistance should be provided mainly in connection with natural disasters, but may also be provided, where warranted by the urgency of the situation, to the Member States concerned, with a deadline being laid down for use of the financial assistance awarded and provision being made for beneficiary states to substantiate the use made of the assistance they receive. Assistance received which is subsequently offset by third-party payments, under the "polluter pays" principle, for example, or received in excess of the final valuation of damage should be recovered.

With the exception of the advance payment, the allocation of the appropriations will be decided on in an amending budget with the sole purpose of mobilising the European Union Solidarity Fund.

*Legal basis*

Regulation (EU) No 661/2014 of the European Parliament and of the Council of 15 May 2014 amending Council Regulation (EC) No 2012/2002 establishing the European Union Solidarity Fund (OJ L 189, 27.6.2014, p. 143).

*Reference acts*

Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management (OJ C 139, 14.6.2006, p. 1).

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