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**FIN 741**

**COVER NOTE**

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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	1 July 2022
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2022) 350 final
Subject:	Draft amending budget No 4 to the general for budget 2022: Update of revenue (own resources) and other technical adjustments

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Delegations will find attached document COM(2022) 350 final.

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Encl.: COM(2022) 350 final



Brussels, 1.7.2022  
COM(2022) 350 final

2022/0211 (BUD)

**DRAFT AMENDING BUDGET No 4  
TO THE GENERAL BUDGET 2022**

**Update of revenue (own resources) and other technical adjustments**

Having regard to:

- the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
- Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union<sup>1</sup>, entered into force on 1 June 2021,
- Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (...)<sup>2</sup>, and in particular Article 44 thereof,
- the general budget of the European Union for the financial year 2022, as adopted on 24 November 2021<sup>3</sup>,
- amending budget No°1/2022<sup>4</sup>, adopted on 5 April 2022,
- draft amending budget No°2/2022<sup>5</sup>, adopted on 13 April 2022,
- amending budget No°2/2022<sup>6</sup>, adopted on 23 June 2022,

The European Commission hereby presents to the European Parliament and to the Council Draft Amending Budget No 4 to the 2022 budget.

## **CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION**

The changes to the general statement of revenue and to the individual section III are available on EUR-Lex (<https://eur-lex.europa.eu/budget/www/index-en.htm>).

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<sup>1</sup> Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom, OJ L 424, 15.12.2020.

<sup>2</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012, OJ L 193, 30.7.2018.

<sup>3</sup> OJ L 45, 24.2.2022.

<sup>4</sup> OJ L 142, 20.5.2022.

<sup>5</sup> COM(2022) 250 final.

<sup>6</sup> OJ L xx, xx.x.2022.

## EXPLANATORY MEMORANDUM

### 1. INTRODUCTION

The main purpose of Draft Amending Budget (DAB) No 4 for the year 2022 is to update the revenue side of the budget to take account of the latest developments:

- the updated own resources forecasts for the 2022 budget agreed by the Advisory Committee on Own Resources (ACOR) on 23 May 2022. This update is typically presented shortly after the ACOR forecast meeting, in line with the Member States' expectations that the ACOR updates are budgeted as soon as possible;
- to update other revenues such as the United Kingdom contribution, fines and other.

Additionally, DAB 4/2022 includes two specific adjustments related to expenditure:

- adjustment of the budgetary nomenclature following the new possibilities for Member States to transfer resources of their initial European Regional Development Fund (ERDF), Cohesion Fund (CF), European Social Fund Plus (ESF+) and European Maritime, Fisheries and Aquaculture Fund (EMFAF) allocations to the REPowerEU chapter of the Recovery and Resilience Facility (RRF) following the Commission proposal for REPowerEU on 18 May 2022<sup>7</sup>;
- the additional staff requested for Eurojust following the extension of its mandate to collect and preserve war crime evidence<sup>8</sup>. The related appropriations in 2022 will be financed through internal redeployment, and therefore no additional financing is required for this purpose.

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<sup>7</sup> COM(2022) 231, 18.5.2022

<sup>8</sup> Regulation (EU) 2022/838 of the European Parliament and of the Council of 30 May 2022 amending Regulation (EU) 2018/1727 as regards the preservation, analysis and storage at Eurojust of evidence relating to genocide, crimes against humanity, war crimes and related criminal offences, OJ L 148, 31.5.2022.

## 2. UPDATE OF REVENUE

### 2.1 Overall impact of DAB 4/2022 on the distribution of total own resources payments between Member States

The revised forecasts for 2022 were agreed in the 185<sup>th</sup> ACOR meeting on 23 May 2022. The adjustments of the revenue side of the budget are required to update the estimates for Traditional Own Resources (TOR) as well as for the own resources based on the Value Added Tax (VAT), the non-recycled Plastic Packaging Waste (PPW) and Gross National Income (GNI), taking into account the Spring economic forecasts (see section 2.2).

Moreover, the amount of other revenues is updated to take into account the revised United Kingdom contribution, definitely cashed fines and penalty payments until June 2022, as well as the contribution from the European Coal and Steel Community (ECSC) in relation to the reimbursement of the United Kingdom's share of the net assets to the United Kingdom (see sections 2.3, 2.4 and 2.5 respectively).

The overall impact of all the revenue adjustments of this DAB is shown in the summary table below. This table also shows the distribution of total own resources payments between Member States: as budgeted in the initial adopted Budget 2022, as included in DAB 3/2022<sup>9</sup>, and finally as included in this DAB 4/2022.

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

	Budget 2022	DAB 3/2022	DAB 4/2022
	(1)	(2)	(3)
<b>BE</b>	6 951,0	6 847,3	6 888,9
<b>BG</b>	773,0	759,1	823,2
<b>CZ</b>	2 530,1	2 482,2	2 649,0
<b>DK</b>	3 369,8	3 298,0	3 266,8
<b>DE</b>	37 331,5	36 558,9	36 182,0
<b>EE</b>	349,6	343,5	365,5
<b>IE</b>	3 282,2	3 218,0	3 508,0
<b>EL</b>	2 026,3	1 988,6	2 002,8
<b>ES</b>	14 394,3	14 126,9	13 582,5
<b>FR</b>	27 993,8	27 461,4	26 984,5
<b>HR</b>	613,4	601,7	607,7
<b>IT</b>	19 908,0	19 527,5	19 747,6
<b>CY</b>	247,2	242,6	243,0
<b>LV</b>	370,9	364,1	384,1
<b>LT</b>	619,8	609,0	648,4
<b>LU</b>	486,2	476,6	551,3
<b>HU</b>	1 800,2	1 768,6	1 822,0
<b>MT</b>	152,7	149,9	154,7
<b>NL</b>	9 815,3	9 635,7	9 250,0
<b>AT</b>	3 764,7	3 679,8	3 617,0
<b>PL</b>	6 713,9	6 598,6	7 244,6

<sup>9</sup> COM(2022) 262 final, 22.4.2022

<b>PT</b>	2 515,2	2 469,4	2 387,8
<b>RO</b>	2 585,6	2 535,2	2 634,9
<b>SI</b>	585,0	574,6	636,2
<b>SK</b>	1 074,1	1 053,2	1 057,6
<b>FI</b>	2 657,5	2 604,0	2 526,3
<b>SE</b>	4 789,3	4 675,4	4 656,0
<b>EU</b>	<b>157 700,7</b>	<b>154 649,6</b>	<b>154 422,3</b>

## 2.2 Revision of the forecasts of TOR, VAT, PPW and GNI bases

In line with Article 44(1)(b) of the Financial Regulation<sup>10</sup>, the Commission proposes to revise the financing of the budget on the basis of more recent economic forecasts. According to the established practice, the revised revenue forecasts are agreed with the Member States in the ACOR forecast procedure.

The revision concerns the forecast of TOR to be paid to the budget in 2022 as well as the forecast of the 2022 VAT, PPW and GNI bases. The forecast included in the 2022 budget was agreed in the 181<sup>st</sup> ACOR meeting, which was held on 26 May 2021 and in the 183<sup>rd</sup> ACOR meeting, which was held in written procedure on 3-9 September 2021. The revision in the present DAB 4/2022 takes into account the agreed forecasts of the 185<sup>th</sup> ACOR meeting based on ORD 2020. The use of an updated forecast of own resources improves the accuracy of the revenue forecasts and hence of the payments that Member States are asked to make to the EU budget during the budgetary year.

The Commission's revenue projections are based on the Commission 2022 Spring economic forecast<sup>11</sup>, which revises the growth outlook downwards, while inflation is projected to be higher. The war in Ukraine exacerbates headwinds to growth that were previously expected to subside: shockwaves from Russia's war of aggression against Ukraine are expected to test the EU economic resilience. Output is nevertheless projected to keep expanding throughout the forecast horizon, thanks to fading pandemic-related containment measures and the tailwinds of the strong policy action taken during the COVID-19 pandemic. Real GDP growth in both the EU and the euro area is now expected at 2,7 % in 2022, down from 4,4 % projected in the Spring 2021 forecast.

The economic scenario underlying the 2022 budget is broadly confirmed by the latest estimates:

- Total customs duties to be collected in 2022, net of 25 % collection costs, are forecast at EUR 20 479,8 million, which represents an increase of 14,3 % compared with the forecast of EUR 17 912,6 million included in the 2022 budget. The Commission compared the results of the traditional ACOR forecast method (based on the forecast growth rates of extra-EU imports) with the results of the extrapolation method (based on the latest outturn data for collected customs duties, i.e. January – April 2022). The traditional method appears more suitable to capture the impact of current events than the extrapolation method. The latter method shows the impact of the war in Ukraine only as from May 2022. Therefore, extrapolated data based on the first four months is likely to overestimate the customs duties in this exceptional year. The results of the traditional method, based on the 2021 historical data adjusted by payments in relation to the enforcement strategy and the spring economic forecast, is expected to be better equipped to anticipate the impact of the recent events. Therefore, it was agreed in the ACOR meeting to base the revision of the 2022 TOR forecast on the traditional forecast methodology. This is better suited to ensure sound budgetary management in a context of high economic uncertainties and potential disruptions in trade patterns.

<sup>10</sup> Regulation (EU, Euratom) 2018/1046/EU of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (OJ L 193, 30.7.2018, p. 1-222).

<sup>11</sup> European Commission, 2022, European Economic Forecast Spring 2022, European Economy, Institutional Paper 173.

- The total 2022 EU uncapped VAT base is now forecast at EUR 6 588 601,0 million, which represents an increase of 3,2 % compared to the May 2021 forecast of EUR 6 384 062,6 million. The total 2022 EU *capped* VAT base<sup>12</sup> is forecast at EUR 6 571 411,1 million, which represents an increase of 3,4 % compared to the May 2021 forecast of EUR 6 357 129,3 million. The updated forecast takes into account the simplified definition of the VAT base as provided by ORD 2020.
- The forecast of non-recycled PPW in the EU amounts to 8 840 522,1 tonnes in 2022, which is an increase of 5,4 % compared to the May 2021 forecast of 8 388 536,2 tonnes. The corresponding Member States contributions from the PPW is presented in Table 3 of the accompanying budgetary annex.
- The total 2022 EU GNI base is forecast at EUR 15 493 666,4 million, which is an increase of 4,2 % compared to the May 2021 forecast of EUR 14 874 288,2 million.

The exchange rates of 31 December 2021 have been used for converting the forecast VAT and GNI bases in national currency into euro, for the eight Member States that are not members of the euro area. This avoids distortions, since this rate is used to convert budgeted own resources payments from euro into national currency when the amounts are called in, as stipulated in Article 10a(1) of Council Regulation 609/2014<sup>13</sup>.

The revised forecasts of TOR, uncapped VAT bases, PPW bases and GNI bases for 2022, as adopted at the 185<sup>th</sup> ACOR meeting, are set out in the following table:

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<sup>12</sup> The ORD 2020 stipulates that for each Member State the VAT base shall not exceed 50 % of GNI. For DAB 4/2022, Bulgaria, Croatia, Cyprus, Luxembourg and Portugal will have their VAT base capped at 50 % of GNI.

<sup>13</sup> Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), as last amended by Council Regulation (EU, Euratom) 2022/615 of 5 April 2022 (OJ L 115, 13.4.2022, p. 51).

## Revised forecasts of TOR, VAT, PPW and GNI bases for 2022

	Customs (75 %)	Uncapped VAT bases	PPW bases	GNI bases	Capped VAT bases <sup>14</sup>
	EUR million		tonnes	EUR million	
BE	2 018,9	226 786,9	184 411,2	541 346,0	226 786,9
BG	117,1	37 169,6	82 439,8	73 840,7	36 920,4
CZ	359,1	108 871,2	104 626,6	256 037,5	108 871,2
DK	408,1	139 348,4	137 821,6	364 038,2	139 348,4
DE	4 412,8	1 612 525,1	1 721 224,8	3 928 198,8	1 612 525,1
EE	50,0	16 154,5	35 005,3	32 548,0	16 154,5
IE	409,9	107 700,5	245 919,9	345 299,9	107 700,5
EL	229,1	75 339,3	128 557,5	197 922,3	75 339,3
ES	1 509,9	605 080,7	800 251,7	1 306 998,1	605 080,7
FR	2 116,5	1 206 358,1	1 631 995,5	2 670 917,0	1 206 358,1
HR	44,4	34 803,3	41 326,5	60 584,3	30 292,2
IT	2 556,9	718 682,6	1 221 567,1	1 907 299,2	718 682,6
CY	27,5	18 036,1	9 161,1	23 546,2	11 773,1
LV	59,7	16 011,4	26 066,2	35 026,3	16 011,4
LT	130,8	23 222,1	27 400,1	58 255,4	23 222,1
LU	17,5	35 032,2	16 569,0	58 057,0	29 028,5
HU	232,6	67 033,3	291 860,1	158 678,8	67 033,3
MT	17,0	6 548,1	12 888,5	14 616,0	6 548,1
NL	2 932,9	415 077,5	221 683,0	920 162,2	415 077,5
AT	220,8	199 394,4	192 976,8	431 890,6	199 394,4
PL	1 162,5	304 676,1	852 340,9	616 480,8	304 676,1
PT	201,5	112 699,7	249 274,4	225 073,7	112 536,9
RO	229,3	83 454,2	319 372,8	262 454,9	83 454,2
SI	128,0	26 228,0	26 812,2	55 491,8	26 228,0
SK	116,0	41 629,6	64 029,3	104 789,5	41 629,6
FI	154,7	99 011,1	75 238,9	269 780,9	99 011,1
SE	616,3	251 727,0	119 701,3	574 332,3	251 727,0
<b>EU</b>	<b>20 479,8</b>	<b>6 588 601,0</b>	<b>8 840 522,1</b>	<b>15 493 666,4</b>	<b>6 571 411,1</b>

### 2.3 United Kingdom contribution

The United Kingdom contribution is calculated based on Article 148 of the Agreement on the withdrawal of the United Kingdom from the European Union (the ‘Withdrawal Agreement’)<sup>15</sup> and covers the United Kingdom’s share in the outstanding commitments prior to 2021 to be paid in 2022 as well as the United Kingdom’s share in the Union’s liabilities (such as pensions) and the contingent

<sup>14</sup> The amounts highlighted in grey result from the capped VAT bases, as explained in footnote 10 above.

<sup>15</sup> Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, OJ L 29, 31.01.2020, p. 7.

financial liabilities. The overall contribution of the United Kingdom also includes the amounts due to the United Kingdom related to own resources corrections and adjustments for financial years until 2021.

The United Kingdom contribution is based on the United Kingdom's share<sup>16</sup>, which is calculated as the ratio between the own resources made available by the United Kingdom in the years 2014 to 2020 and the own resources made available during that period by all Member States including the United Kingdom. The United Kingdom's share was adjusted in 2022 in accordance with Article 139 of the Withdrawal Agreement. The definitive share of the United Kingdom has been set at 12,431681219587700 %.

The table below presents the elements of the estimated United Kingdom contribution that were already included in the April invoice as well as the elements to be included in the September invoice that are known at this stage. The revised amount of the United Kingdom contribution included in the DAB 4/2022 is calculated taking into account the payment modalities set out in Article 148 of the Withdrawal Agreement.

It is therefore proposed to update the estimate introduced in the 2022 budget accordingly.

### Updated United Kingdom contribution in 2022 (in EUR)

	Reference to the Article of the Withdrawal agreement	2022
<b>Total United Kingdom contribution in 2022, of which:</b>		<b>10 916 824 186</b>
<b>1. RAL prior 2021 (including net financial corrections) - due for payment in 2022</b>	Art. 140	11 634 151 069
<b>2. Union's liabilities/pensions*</b>	Art.142	264 967 111
<b>3. Own resources corrections and adjustments, of which:</b>		-621 994 538
3.1 Surplus/deficit of 2020	Art.136(3)(a)	-137 906 262
3.2 UK correction updates (2018-2019)	Art.136	-497 215 183
3.3. VAT&GNI	Art.136	31 674 986
3.4. TOR	Art.136, Art. 140(4)	-18 548 079
<b>4. Fines</b>	Art.141	-90 166 074
<b>5. Contingent liabilities, of which:</b>		-230 135 897
5.1 ELM, EFSI, EFSD, loans (Guarantee funds)	Art.143	-162 744 118
5.2 Financial Instruments	Art.144	-73 371 665
5.3 Legal cases (incl. fines)	Art.147	5 979 886
<b>6. ECSC net assets</b>	Art.145	-37 093 133
<b>7. EIF investment</b>	Art.146	-6 687 829
<b>8. Access to networks/systems/data bases**</b>	Art.34(2), Art. 50 and 53, Art. 62(2), Art. 63(1)(e), Art. 63(2), Art.99(3),Art. 100(2)	3 783 478
* - the amount of EUR 236 million will be entered in the EU budget as assigned revenues		
** - to be entered in the EU budget as assigned revenues		

#### 2.4 Fines and penalty payments

EUR 440,5 million of fines and penalty payments have been cashed from 1 January to 1 June 2022, of which:

- a) EUR 344 million of competition fines;
- b) EUR 93 million of penalty payments and lump sums imposed on Member States, which did not comply with judgments of the Court of Justice of the European Union on their failure to fulfil an obligation under the Treaties.

<sup>16</sup> Referred to in points (a) and (c) of Article 136(3), and in Articles 140 to 147 of the Withdrawal Agreement.

- c) EUR 0,6 million of interest connected with fines and penalty payments;
- d) EUR 2,8 million of other non-assigned fines and penalty payments.

According to the provisions of Articles 141 of the Withdrawal Agreement, the United Kingdom is entitled to receive its share on an amount of EUR 281 million, included in the above list under items a, c and d.

It is therefore proposed to increase the initial forecasts introduced in the 2022 budget of EUR 101 million by EUR 339,5 million.

The detail by line is shown in the table below.

EUR

Revenue line	Name	Budget 2022	DAB 4/2022	New amount
4 2 0	Fines in connection with the implementation of the rules on competition	100 000 000	244 178 944	344 178 944
4 2 1	Penalty payments and lump sums imposed on a Member State	p.m.	92 892 916	92 892 916
4 2 4	Interest connected with fines and penalty payments	1 000 000	- 382 925	617 075
4 2 9	Other non-assigned fines and penalty payments	p.m.	2 822 779	2 822 779
<b>Total</b>		<b>101 000 000</b>	<b>339 511 714</b>	<b>440 511 714</b>

## 2.5 European Coal and Steel Community contribution

According to Article 145 of the Withdrawal Agreement, the Union is liable to the United Kingdom for its share in the net assets of the ECSC in liquidation on 31 December 2020 (EUR 184 373 974). The related reimbursement will be made in five equal annual instalments (EUR 36 874 795) from 2021 to 2025.

These reimbursements are fully compensated by the transfer of the United Kingdom's share in the net assets of the ECSC to the Union's budget in the form of annual contributions from 2021 to 2025. It is proposed to adjust the amount included in the revenue item (6 6 0 4) following the change in the United Kingdom's share. The amount includes the difference between recalculated annual instalments and the first instalment paid in 2021 as well as the second instalment included in the 2022 budget. This contribution from the ECSC in liquidation aims to fully compensate the effects of the corresponding reductions accounted for in the contributions to the Union's annual budget of the United Kingdom, as recorded under the item 6 6 0 2.

EUR

Revenue line	Name	Budget 2022	DAB 4/2022	New amount
6 6 0 4	Contributions from the European Coal and Steel Community (ECSC) in liquidation	36 656 456	436 677	37 093 133
<b>Total</b>				<b>37 093 133</b>

## 2.6 Impact on the GNI-based own resource contribution for 2022

Taking into account the revised forecasts for TOR, the simplified VAT base, the own resource based on non-recycled PPW, the amount of own resources other than GNI has increased by EUR 3 573 896 841. Together with the increase of other revenues by EUR 227 375 055, this decreases the GNI contribution by EUR 3 801 271 896 compared to DAB 3/2022.

In order to respect the principle of equilibrium applicable to the budget of the European Union enshrined in Article 310(1) TFEU, the uniform rate to be applied to the sum of all Member States' GNI has to be recalculated taking into account all other revenue.

The recalculated uniform rate for the GNI-based own resource is fixed as follows:

Uniform rate to be applied on 1 % of GNI = (total expenditure – other revenue – total net amount of TOR – VAT-based own resource – non-recycled PPW-based own resource contributions) / 1 % of GNI

Uniform rate:

= (170 779 320 555 – 16 357 049 309 – 20 479 800 000 – 19 714 233 150 – 6 361 164 480) / 154 936 664 000

= 0,696201085212471

The revised GNI-based own resources contributions considering the new uniform rate are set out in the following table:

**Budgetary year 2022 (in EUR)**

Member State	1 % of GNI base used for DAB 3/2022	Uniform rate of GNI-based own resource (in %) according to DAB 3/2022	1 % of GNI base (Agreed ACOR forecast)	Uniform rate of GNI-based own resource (in %) according to DAB 4/2022	Difference in the GNI
	(1)	(2)	(3)	(4)	(5) = (3 x 4) - (1 x 2)
BE	5 057 284 000	0.7507475	5 413 460 000	0.6962011	- 27 886 549
BG	676 847 000		738 407 000		5 938 568
CZ	2 333 452 000		2 560 375 000		30 702 619
DK	3 504 130 000		3 640 382 000		- 96 278 908
DE	37 668 693 000		39 281 988 000		- 931 514 097
EE	300 834 000		325 480 000		749 158
IE	3 126 811 000		3 452 999 000		56 536 137
EL	1 839 768 000		1 979 223 000		- 3 264 011
ES	13 038 037 000		13 069 981 000		- 688 938 613
FR	25 958 798 000		26 709 170 000		- 893 549 337
HR	570 769 000		605 843 000		- 6 714 841
IT	18 548 436 000		19 072 992 000		- 646 554 066
CY	223 606 000		235 462 000		- 3 942 744
LV	329 013 000		350 263 000		- 3 152 203
LT	527 188 000		582 554 000		9 789 659
LU	463 922 000		580 570 000		55 905 186
HU	1 543 676 000		1 586 788 000		- 54 187 356
MT	135 083 000		146 160 000		343 528
NL	8 753 474 000		9 201 622 000		- 165 469 424
AT	4 140 634 000		4 318 906 000		- 101 743 544
PL	5 622 802 000	6 164 808 000	70 641 524		
PT	2 234 579 000	2 250 737 000	- 110 639 036		

Member State	1 % of GNI base used for DAB 3/2022	Uniform rate of GNI-based own resource (in %) according to DAB 3/2022	1 % of GNI base (Agreed ACOR forecast)	Uniform rate of GNI-based own resource (in %) according to DAB 4/2022	Difference in the GNI
	(1)	(2)	(3)	(4)	(5) = (3 x 4) - (1 x 2)
RO	2 456 853 000		2 624 549 000		- 17 262 364
SI	508 285 000		554 918 000		4 740 825
SK	1 019 441 000		1 047 895 000		- 35 797 137
FI	2 609 882 000		2 697 809 000		- 81 144 811
SE	5 550 585 000		5 743 323 000		- 168 580 059
<b>Total</b>	<b>148 742 882 000</b>		<b>154 936 664 000</b>		<b>-3 801 271 896</b>

### 3. UPDATE OF EXPENDITURE

#### 3.1 REPowerEU chapter of the Recovery and Resilience Facility (RRF)

The Commission proposal for REPowerEU<sup>17</sup> sets additional objectives for the recovery and resilience plans of the Member States, for which the necessary reforms and investments would be outlined in a dedicated chapter. Together with Member States, the Commission will ensure that there are synergies and complementarities between measures funded under the RRF, including its REPowerEU chapter, and actions supported via other national or Union funds.

More specifically, the proposal includes an increased flexibility for Member States to transfer resources allocated to them both under the Common Provisions Regulation<sup>18</sup> and the Regulation on CAP strategic plans<sup>19</sup>. In practice, this would allow Member States – already as of 2022 – to transfer on a voluntary basis up to 7,5 % of their initial ERDF, CF, ESF+ and EMFAF allocations to the REPowerEU chapter of the RRF. Consequently, the Commission proposes to adjust the budget nomenclature and create four new budget lines within the relevant programmes, without appropriations, to accommodate the voluntary transfer requests from Member States.

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
05 02 11	Recovery and Resilience Facility - Contribution from the ERDF	p.m.	p.m.
05 03 09	Recovery and Resilience Facility - Contribution from the CF	p.m.	p.m.
07 02 14	Recovery and Resilience Facility - Contribution from the ESF+	p.m.	p.m.
08 04 06	Recovery and Resilience Facility – Contribution from the EMFAF	p.m.	p.m.
<b>Total</b>		<b>0</b>	<b>0</b>

Appropriations will then be transferred to these new lines, in line with Member States' transfer requests.

#### 3.2 Extension of Eurojust's mandate to collect and store war crime evidence

The Regulation<sup>20</sup> extending Eurojust's mandate to support Ukraine with the collection, preservation and analysis of evidence relating to war crimes has been adopted swiftly. In order to allow the agency to carry out its new mandate without delay, Eurojust needs to be reinforced already in 2022 by 11 temporary agents, two contract agents and three seconded national experts. Consequently, one post at grade AST4, seven posts at grade AD5 and three posts at grade AD7 are proposed to be added to the establishment plan, in line with the grades which have already been included in the Draft Budget 2023 request. In the legislative financial statement accompanying the Commission proposal, the impact on expenditure in 2022 was estimated at EUR 1 581 000 in commitment and payment appropriations, in

<sup>17</sup> COM(2022) 231, 18.5.2022.

<sup>18</sup> Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border Management and Visa Policy, OJ L 231, 30.6.2021, p. 159.

<sup>19</sup> Regulation (EU) 2021/2115 of the European Parliament and of the Council of 2 December 2021 establishing rules on support for strategic plans to be drawn up by Member States under the common agricultural policy (CAP Strategic Plans) and financed by the European Agricultural Guarantee Fund (EAGF) and by the European Agricultural Fund for Rural Development (EAFRD) and repealing Regulations (EU) No 1305/2013 and (EU) No 1307/2013.

<sup>20</sup> Regulation (EU) 2022/838 of the European Parliament and of the Council of 30 May 2022 amending Regulation (EU) 2018/1727 as regards the preservation, analysis and storage at Eurojust of evidence relating to genocide, crimes against humanity, war crimes and related criminal offences.

order to cover salary expenditure and the development of an IT database. The Commission will review the required reinforcement of the EU contribution to Eurojust in light of the expected timing of actual recruitments in the course of 2022 and the scope for redeployment within Eurojust's overall budget, and it intends to finance the balance through internal redeployments within the same policy area.

The budgetary annex includes an updated establishment plan of Eurojust.

#### **4. FINANCING**

No additional commitment and payment appropriations are requested under the 2022 budget. The revenue side of the budget is proposed to be adjusted as set out in this DAB 4/2022.

5. SUMMARY TABLE BY MFF HEADING

	Budget 2022 (incl. AB 1/2022, AB 2/2022 & DAB 2/2022)		Draft Amending Budget 4/2022		Budget 2022 (incl. AB 1/2022, AB 2/2022, DAB 2/2022 & DAB 4/2022)	
	CA	PA	CA	PA	CA	PA
<b>1. Single Market, Innovation and Digital</b>	<b>21 775 079 340</b>	<b>21 473 535 651</b>			<b>21 775 079 340</b>	<b>21 473 535 651</b>
<i>Of which under Flexibility Instrument</i>						
<i>Ceiling</i>	21 878 000 000				21 878 000 000	
<i>Margin</i>	102 920 660				102 920 660	
<b>2. Cohesion, Resilience and Values</b>	<b>67 644 377 865</b>	<b>62 052 771 658</b>			<b>67 644 377 865</b>	<b>62 052 771 658</b>
<i>Of which under Flexibility Instrument</i>						
<i>Ceiling</i>	67 806 000 000				67 806 000 000	
<i>Margin</i>	161 622 135				161 622 135	
<b>2a. Economic, social and territorial cohesion</b>	<b>61 314 192 324</b>	<b>56 350 922 710</b>			<b>61 314 192 324</b>	<b>56 350 922 710</b>
<i>Of which under Flexibility Instrument</i>						
<i>Ceiling</i>	61 345 000 000				61 345 000 000	
<i>Margin</i>	30 807 676				30 807 676	
<b>2b. Resilience and values</b>	<b>6 330 185 541</b>	<b>5 701 848 948</b>			<b>6 330 185 541</b>	<b>5 701 848 948</b>
<i>Of which under Flexibility Instrument</i>						
<i>Ceiling</i>	6 461 000 000				6 461 000 000	
<i>Margin</i>	130 814 459				130 814 459	
<b>3. Natural Resources and Environment</b>	<b>56 681 112 059</b>	<b>56 601 766 838</b>			<b>56 681 112 059</b>	<b>56 601 766 838</b>
<i>Of which under Flexibility Instrument</i>						
<i>Ceiling</i>	56 965 000 000				56 965 000 000	
<i>Margin</i>	283 887 941				283 887 941	
<b>Of which: Market related expenditure and direct payments</b>	<b>40 368 859 305</b>	<b>40 393 039 132</b>			<b>40 368 859 305</b>	<b>40 393 039 132</b>
<i>EAGF sub-ceiling</i>	41 257 000 000				41 257 000 000	
<i>Rounding difference excluded for calculating the sub-margin</i>	800 000				800 000	
<i>Net transfers between EAGF and EAFRD</i>	-618 000 000				-618 000 000	
<i>Net balance available for EAGF expenditure (sub-ceiling corrected by transfers between EAGF and EAFRD)</i>	40 639 000 000				40 639 000 000	
<i>EAGF sub-margin</i>	270 140 695				270 140 695	
<b>4. Migration and Border Management</b>	<b>3 360 000 000</b>	<b>3 254 270 962</b>			<b>3 360 000 000</b>	<b>3 254 270 962</b>
<i>Of which under Flexibility Instrument</i>						
<i>Ceiling</i>	3 360 000 000				3 360 000 000	
<i>Margin</i>	0				0	
<b>5. Security and Defence</b>	<b>1 812 327 699</b>	<b>1 237 861 185</b>			<b>1 812 327 699</b>	<b>1 237 861 185</b>
<i>Of which under Flexibility Instrument</i>						
<i>Ceiling</i>	1 896 000 000				1 896 000 000	
<i>Margin</i>	83 672 301				83 672 301	
<b>6. Neighbourhood and the World</b>	<b>17 170 442 918</b>	<b>12 916 051 937</b>			<b>17 170 442 918</b>	<b>12 916 051 937</b>
<i>Of which under Flexibility Instrument</i>	368 442 918				368 442 918	

	<i>Ceiling</i>	16 802 000 000				16 802 000 000	
	<i>Margin</i>						
<b>7.</b>	<b>European Public Administration</b>	<b>10 620 124 324</b>	<b>10 620 224 324</b>			<b>10 620 124 324</b>	<b>10 620 224 324</b>
	<i>Of which under Flexibility Instrument</i>						
	<i>Ceiling</i>	11 058 000 000				11 058 000 000	
	<i>Margin</i>	437 875 676				437 875 676	
	<b>of which: Administrative expenditure of the institutions</b>	<b>8 287 945 711</b>	<b>8 288 045 711</b>			<b>8 287 945 711</b>	<b>8 288 045 711</b>
	<i>Sub-ceiling</i>	8 528 000 000				8 528 000 000	
	<i>Sub-margin</i>	240 054 289				240 054 289	
	<b>Appropriations for headings</b>	<b>179 063 464 205</b>	<b>168 156 482 555</b>			<b>179 063 464 205</b>	<b>168 156 482 555</b>
	<i>Ceiling</i>	179 765 000 000	169 209 000 000			179 765 000 000	169 209 000 000
	<i>Of which under Flexibility Instrument</i>	368 442 918	467 248 692			368 442 918	467 248 692
	<i>Margin</i>	1 069 978 713	1 519 766 137			1 069 978 713	1 519 766 137
	<b>Thematic special instruments</b>	<b>2 799 170 382</b>	<b>2 622 838 000</b>			<b>2 799 170 382</b>	<b>2 622 838 000</b>
	<b>Total appropriations</b>	<b>181 862 634 587</b>	<b>170 779 320 555</b>			<b>181 862 634 587</b>	<b>170 779 320 555</b>