

Bruxelles, le 14 mai 2018
(OR. en)

8109/18

BUDGET 2

EXPOSÉ DES MOTIFS

Objet: Projet de budget rectificatif n° 1 au budget général 2018 accompagnant la proposition de mobilisation du Fonds de solidarité de l'UE pour venir en aide à la Grèce, à l'Espagne, à la France et au Portugal
– Position du Conseil en date du 14 mai 2018

I. INTRODUCTION

1. Le 22 février 2018, la Commission a soumis au Conseil le projet de budget rectificatif (PBR) n° 1 au budget général pour 2018, qui porte sur l'intervention du Fonds de solidarité de l'UE pour un montant total de 97 646 105 EUR en crédits d'engagement (CE) et de paiement (CP).

Cette proposition a pour objectif de financer l'intervention du Fonds de solidarité de l'UE afin d'apporter une aide financière à la Grèce, à l'Espagne, à la France et au Portugal à la suite des catastrophes naturelles qui ont frappé ces pays en 2017.

Les crédits correspondants doivent être affectés selon l'article 13 06 01 (*Fonds de solidarité de l'UE - Assistance aux États membres en cas de catastrophe naturelle majeure ayant de graves répercussions sur les conditions de vie, l'environnement naturel et l'économie*).

II. CONCLUSION

Le 14 mai 2018, le Conseil a adopté sa position sur le PBR n° 1 au budget général pour 2018, telle qu'elle figure en ANNEXE.

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2018 pursuant to Article 1 of Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union

EXPENDITURE

Description	Budget 2018 ¹	Budget 2017 ²	Change (%)
1. Smart and inclusive growth	66 624 486 101	49 393 819 321	+ 34,88
2. Sustainable growth: natural resources	56 083 793 633	54 120 940 747	+ 3,63
3. Security and citizenship	2 980 707 175	3 224 307 287	– 7,56
4. Global Europe	8 906 075 154	9 055 843 969	– 1,65
5. Administration	9 666 318 627	9 394 599 816	+ 2,89
6. Compensation	p.m.	p.m.	—
Special instruments	517 246 105	1 581 200 013	– 67,29
Total expenditure³	144 778 626 795	126 770 711 153	+ 14,21

REVENUE

Description	Budget 2018 ¹	Budget 2017 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 848 645 936	4 882 392 898	– 62,14
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	6 404 529 791	—
Repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Net balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1, 3 2 and 3 3)	p.m.	p.m.	—
Total revenue for Titles 3 to 9	1 848 645 936	11 286 922 689	– 83,62
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	22 844 000 000	20 507 300 000	+ 11,39
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 249 560 050	16 620 148 350	+ 3,79
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	102 836 420 809	78 356 340 114	+ 31,24
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom ⁴	142 929 980 859	115 483 788 464	+ 23,77
Total revenue³	144 778 626 795	126 770 711 153	+ 14,21

¹ The figures in this column correspond to those in the 2018 budget (OJ L 57, 28.2.2018, p. 1) plus DAB No 1/2018.

² The figures in this column correspond to those in the 2017 budget (OJ L 51, 28.2.2017, p. 1) plus amending budgets No 1 to 6/2017.

³ The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: "The revenue and expenditure shown in the budget shall be in balance".

⁴ The own resources for the 2018 budget are determined on the basis of the budget forecasts adopted at the 169th meeting of the Advisory Committee on Own Resources on 19 May 2017.

TABLE 1

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

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base⁵	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 875 386 000	4 450 833 000	50	2 225 416 500	1 875 386 000	
Bulgaria	238 743 000	503 702 000	50	251 851 000	238 743 000	
Czech Republic	732 794 000	1 792 468 000	50	896 234 000	732 794 000	
Denmark	1 140 616 000	3 048 528 000	50	1 524 264 000	1 140 616 000	
Germany	13 953 667 000	33 995 907 000	50	16 997 953 500	13 953 667 000	
Estonia	119 112 000	230 792 000	50	115 396 000	115 396 000	Estonia
Ireland	860 539 000	2 431 496 000	50	1 215 748 000	860 539 000	
Greece	740 156 000	1 882 276 000	50	941 138 000	740 156 000	
Spain	5 294 283 000	12 003 612 000	50	6 001 806 000	5 294 283 000	
France	10 445 711 000	23 880 801 000	50	11 940 400 500	10 445 711 000	
Croatia	299 825 000	483 272 000	50	241 636 000	241 636 000	Croatia
Italy	6 653 984 000	17 500 853 000	50	8 750 426 500	6 653 984 000	
Cyprus	125 263 000	185 558 000	50	92 779 000	92 779 000	Cyprus
Latvia	113 835 000	279 697 000	50	139 848 500	113 835 000	
Lithuania	175 208 000	411 930 000	50	205 965 000	175 208 000	
Luxembourg	282 492 000	394 697 000	50	197 348 500	197 348 500	Luxembourg
Hungary	525 608 000	1 239 469 000	50	619 734 500	525 608 000	
Malta	71 317 000	104 602 000	50	52 301 000	52 301 000	Malta
Netherlands	3 133 325 000	7 354 650 000	50	3 677 325 000	3 133 325 000	
Austria	1 730 418 000	3 720 154 000	50	1 860 077 000	1 730 418 000	
Poland	1 992 720 000	4 681 410 000	50	2 340 705 000	1 992 720 000	
Portugal	964 881 000	1 933 791 000	50	966 895 500	964 881 000	
Romania	686 064 000	1 874 072 000	50	937 036 000	686 064 000	
Slovenia	200 037 000	429 322 000	50	214 661 000	200 037 000	
Slovakia	300 056 000	865 923 000	50	432 961 500	300 056 000	
Finland	962 168 000	2 268 419 000	50	1 134 209 500	962 168 000	
Sweden	2 144 162 000	5 044 851 000	50	2 522 425 500	2 144 162 000	
United Kingdom	11 550 289 000	24 483 615 000	50	12 241 807 500	11 550 289 000	
Total	67 312 659 000	157 476 700 000		78 738 350 000	67 114 110 500	

⁵ The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resources accruing from VAT
pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 875 386 000	0,30	562 615 800
Bulgaria	238 743 000	0,30	71 622 900
Czech Republic	732 794 000	0,30	219 838 200
Denmark	1 140 616 000	0,30	342 184 800
Germany	13 953 667 000	0,15	2 093 050 050
Estonia	115 396 000	0,30	34 618 800
Ireland	860 539 000	0,30	258 161 700
Greece	740 156 000	0,30	222 046 800
Spain	5 294 283 000	0,30	1 588 284 900
France	10 445 711 000	0,30	3 133 713 300
Croatia	241 636 000	0,30	72 490 800
Italy	6 653 984 000	0,30	1 996 195 200
Cyprus	92 779 000	0,30	27 833 700
Latvia	113 835 000	0,30	34 150 500
Lithuania	175 208 000	0,30	52 562 400
Luxembourg	197 348 500	0,30	59 204 550
Hungary	525 608 000	0,30	157 682 400
Malta	52 301 000	0,30	15 690 300
Netherlands	3 133 325 000	0,15	469 998 750
Austria	1 730 418 000	0,30	519 125 400
Poland	1 992 720 000	0,30	597 816 000
Portugal	964 881 000	0,30	289 464 300
Romania	686 064 000	0,30	205 819 200
Slovenia	200 037 000	0,30	60 011 100
Slovakia	300 056 000	0,30	90 016 800
Finland	962 168 000	0,30	288 650 400
Sweden	2 144 162 000	0,15	321 624 300
United Kingdom	11 550 289 000	0,30	3 465 086 700
Total	67 114 110 500		17 249 560 050

TABLE 3

**Determination of uniform rate and breakdown of resources based on gross national income
pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom (Chapter 1 4)**

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	4 450 833 000		2 906 510 838
Bulgaria	503 702 000		328 930 634
Czech Republic	1 792 468 000		1 170 528 678
Denmark	3 048 528 000		1 990 768 846
Germany	33 995 907 000		22 200 220 084
Estonia	230 792 000		150 713 237
Ireland	2 431 496 000		1 587 830 745
Greece	1 882 276 000		1 229 175 661
Spain	12 003 612 000		7 838 673 879
France	23 880 801 000		15 594 790 219
Croatia	483 272 000		315 589 308
Italy	17 500 853 000		11 428 516 623
Cyprus	185 558 000		121 174 247
Latvia	279 697 000	0,6530263 ⁶	182 649 487
Lithuania	411 930 000		269 001 108
Luxembourg	394 697 000		257 747 507
Hungary	1 239 469 000		809 405 808
Malta	104 602 000		68 307 853
Netherlands	7 354 650 000		4 802 779 600
Austria	3 720 154 000		2 429 358 262
Poland	4 681 410 000		3 057 083 675
Portugal	1 933 791 000		1 262 816 309
Romania	1 874 072 000		1 223 818 234
Slovenia	429 322 000		280 358 541
Slovakia	865 923 000		565 470 460
Finland	2 268 419 000		1 481 337 181
Sweden	5 044 851 000		3 294 420 193
United Kingdom	24 483 615 000		15 988 443 592
Total	157 476 700 000		102 836 420 809

⁶ Calculation of rate: (102 836 420 809) / (157 476 700 000) = 0,653026262355002.

TABLE 4

**Calculation of the gross reduction in GNI contribution for Denmark, Netherlands and Sweden and its financing,
pursuant to Article 2(5) of Decision 2014/335/EU, Euratom (Chapter 1 6)**

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,83	31 084 353	31 084 353
Bulgaria		0,32	3 517 825	3 517 825
Czech Republic		1,14	12 518 490	12 518 490
Denmark	- 141 559 436	1,94	21 290 739	- 120 268 697
Germany		21,59	237 425 396	237 425 396
Estonia		0,15	1 611 838	1 611 838
Ireland		1,54	16 981 424	16 981 424
Greece		1,20	13 145 704	13 145 704
Spain		7,62	83 832 514	83 832 514
France		15,16	166 782 096	166 782 096
Croatia		0,31	3 375 143	3 375 143
Italy		11,11	122 224 918	122 224 918
Cyprus		0,12	1 295 926	1 295 926
Latvia		0,18	1 953 387	1 953 387
Lithuania		0,26	2 876 895	2 876 895
Luxembourg		0,25	2 756 540	2 756 540
Hungary		0,79	8 656 378	8 656 378
Malta		0,07	730 534	730 534
Netherlands	- 756 798 522	4,67	51 364 437	- 705 434 085
Austria		2,36	25 981 335	25 981 335
Poland		2,97	32 694 690	32 694 690
Portugal		1,23	13 505 482	13 505 482
Romania		1,19	13 088 408	13 088 408
Slovenia		0,27	2 998 359	2 998 359
Slovakia		0,55	6 047 555	6 047 555
Finland		1,44	15 842 504	15 842 504
Sweden	- 201 449 966	3,20	35 232 940	- 166 217 026
United Kingdom		15,55	170 992 114	170 992 114
Total	-1 099 807 924	100,00	1 099 807 924	0
EU GDP price deflator, in EUR (spring 2017 economic forecast) : (a) 2011 EU-27 = 100,0000 / (b) 2013 EU-27 = 103,0130 (c) 2013 EU-28 = 103,0047 / (d) 2018 EU-28 = 108,8831				
Lump sum for Netherlands: in 2018 prices: 695 000 000 EUR × [(b/a) × (d/c)] = 756 798 522 EUR				
Lump sum for Sweden: in 2018 prices: 185 000 000 EUR × [(b/a) × (d/c)] = 201 449 966 EUR				
Lump sum for Denmark: in 2018 prices: 130 000 000 EUR × [(b/a) × (d/c)] = 141 559 436 EUR				

TABLE 5

**Correction of budgetary imbalances for the United Kingdom for the year 2017
pursuant to Article 4 of Decision 2014/335/EU, Euratom (Chapter 1 5)**

Description	Coefficient ⁷ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	17,1194	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,4429	
3. (1) – (2)	9,6765	
4. Total allocated expenditure		118 550 222 885
5. Enlargement related expenditure ⁸		25 135 292 635
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		93 414 930 250
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 965 942 623
8. United Kingdom's advantage ⁹		1 019 406 910
9. Core United Kingdom's correction = (7) – (8)		4 946 535 713
10. Windfall gains deriving from traditional own resources ¹⁰		- 45 769 948
11. Correction for the United Kingdom = (9) – (10)		4 992 305 660

⁷ Rounded percentages.

⁸ The amount of enlargement-related expenditure corresponds to total allocated expenditure in 13 Member States (that have acceded to the EU after 30 April 2004), except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section.

⁹ 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.

¹⁰ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 20 % as of 1 January 2014 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 6**Calculation of the financing of the correction for the United Kingdom amounting to EUR – 4 992 305 660 (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	2,83	3,35	5,37		1,52	4,86	242 848 053
Bulgaria	0,32	0,38	0,61		0,17	0,55	27 483 181
Czech Republic	1,14	1,35	2,16		0,61	1,96	97 801 325
Denmark	1,94	2,29	3,68		1,04	3,33	166 334 951
Germany	21,59	25,56	0,00	-19,17	0,00	6,39	319 035 307
Estonia	0,15	0,17	0,28		0,08	0,25	12 592 561
Ireland	1,54	1,83	2,93		0,83	2,66	132 668 215
Greece	1,20	1,42	2,27		0,64	2,06	102 701 463
Spain	7,62	9,03	14,48		4,09	13,12	654 945 669
France	15,16	17,96	28,81		8,14	26,10	1 302 993 398
Croatia	0,31	0,36	0,58		0,16	0,53	26 368 472
Italy	11,11	13,16	21,12		5,97	19,13	954 888 235
Cyprus	0,12	0,14	0,22		0,06	0,20	10 124 487
Latvia	0,18	0,21	0,34		0,10	0,31	15 260 935
Lithuania	0,26	0,31	0,50		0,14	0,45	22 475 882
Luxembourg	0,25	0,30	0,48		0,13	0,43	21 535 609
Hungary	0,79	0,93	1,50		0,42	1,35	67 628 382
Malta	0,07	0,08	0,13		0,04	0,11	5 707 334
Netherlands	4,67	5,53	0,00	-4,15	0,00	1,38	69 019 868
Austria	2,36	2,80	0,00	-2,10	0,00	0,70	34 911 864
Poland	2,97	3,52	5,65		1,60	5,12	255 428 883
Portugal	1,23	1,45	2,33		0,66	2,11	105 512 244
Romania	1,19	1,41	2,26		0,64	2,05	102 253 833
Slovenia	0,27	0,32	0,52		0,15	0,47	23 424 831
Slovakia	0,55	0,65	1,04		0,30	0,95	47 246 822
Finland	1,44	1,71	2,74		0,77	2,48	123 770 345
Sweden	3,20	3,79	0,00	-2,84	0,00	0,95	47 343 511
United Kingdom	15,55	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,26	28,26	100,00	4 992 305 660

The calculations are made to 15 decimal places.

TABLE 7
Summary of financing¹¹ 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 ¹²
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Reduction in favour of: Denmark, Netherlands, Austria and Sweden	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	p.m.	2 473 200 000	2 473 200 000	618 300 000	562 615 800	2 906 510 838	31 084 353	242 848 053	3 743 059 044	3,12	6 216 259 044
Bulgaria	p.m.	88 100 000	88 100 000	22 025 000	71 622 900	328 930 634	3 517 825	27 483 181	431 554 540	0,36	519 654 540
Czech Republic	p.m.	287 500 000	287 500 000	71 875 000	219 838 200	1 170 528 678	12 518 490	97 801 325	1 500 686 693	1,25	1 788 186 693
Denmark	p.m.	377 700 000	377 700 000	94 425 000	342 184 800	1 990 768 846	- 120 268 697	166 334 951	2 379 019 900	1,98	2 756 719 900
Germany	p.m.	4 731 600 000	4 731 600 000	1 182 900 000	2 093 050 050	22 200 220 084	237 425 396	319 035 307	24 849 730 837	20,69	29 581 330 837
Estonia	p.m.	32 900 000	32 900 000	8 225 000	34 618 800	150 713 237	1 611 838	12 592 561	199 536 436	0,17	232 436 436
Ireland	p.m.	305 400 000	305 400 000	76 350 000	258 161 700	1 587 830 745	16 981 424	132 668 215	1 995 642 084	1,66	2 301 042 084
Greece	p.m.	177 100 000	177 100 000	44 275 000	222 046 800	1 229 175 661	13 145 704	102 701 463	1 567 069 628	1,30	1 744 169 628
Spain	p.m.	1 712 500 000	1 712 500 000	428 125 000	1 588 284 900	7 838 673 879	83 832 514	654 945 669	10 165 736 962	8,47	11 878 236 962
France	p.m.	1 749 800 000	1 749 800 000	437 450 000	3 133 713 300	15 594 790 219	166 782 096	1 302 993 398	20 198 279 013	16,82	21 948 079 013
Croatia	p.m.	52 600 000	52 600 000	13 150 000	72 490 800	315 589 308	3 375 143	26 368 472	417 823 723	0,35	470 423 723
Italy	p.m.	2 095 900 000	2 095 900 000	523 975 000	1 996 195 200	11 428 516 623	122 224 918	954 888 235	14 501 824 976	12,08	16 597 724 976
Cyprus	p.m.	21 900 000	21 900 000	5 475 000	27 833 700	121 174 247	1 295 926	10 124 487	160 428 360	0,13	182 328 360
Latvia	p.m.	48 000 000	48 000 000	12 000 000	34 150 500	182 649 487	1 953 387	15 260 935	234 014 309	0,19	282 014 309
Lithuania	p.m.	87 400 000	87 400 000	21 850 000	52 562 400	269 001 108	2 876 895	22 475 882	346 916 285	0,29	434 316 285
Luxembourg	p.m.	22 000 000	22 000 000	5 500 000	59 204 550	257 747 507	2 756 540	21 535 609	341 244 206	0,28	363 244 206
Hungary	p.m.	157 000 000	157 000 000	39 250 000	157 682 400	809 405 808	8 656 378	67 628 382	1 043 372 968	0,87	1 200 372 968
Malta	p.m.	13 200 000	13 200 000	3 300 000	15 690 300	68 307 853	730 534	5 707 334	90 436 021	0,08	103 636 021

¹¹ p.m. (own resources + other revenue = total revenue = total expenditure); (142 929 980 859 + 1 848 645 936 = 144 778 626 795 = 144 778 626 795).

¹² Total own resources as percentage of GNI: (142 929 980 859) / (15 747 670 000 000) = 0,91 %; own resources ceiling as percentage of GNI: 1,20 %.

Netherlands	p.m.	2 746 600 000	2 746 600 000	686 650 000	469 998 750	4 802 779 600	- 705 434 085	69 019 868	4 636 364 133	3,86	7 382 964 133
Austria	p.m.	221 100 000	221 100 000	55 275 000	519 125 400	2 429 358 262	25 981 335	34 911 864	3 009 376 861	2,51	3 230 476 861
Poland	p.m.	705 200 000	705 200 000	176 300 000	597 816 000	3 057 083 675	32 694 690	255 428 883	3 943 023 248	3,28	4 648 223 248
Portugal	p.m.	154 700 000	154 700 000	38 675 000	289 464 300	1 262 816 309	13 505 482	105 512 244	1 671 298 335	1,39	1 825 998 335
Romania	p.m.	162 200 000	162 200 000	40 550 000	205 819 200	1 223 818 234	13 088 408	102 253 833	1 544 979 675	1,29	1 707 179 675
Slovenia	p.m.	77 400 000	77 400 000	19 350 000	60 011 100	280 358 541	2 998 359	23 424 831	366 792 831	0,31	444 192 831
Slovakia	p.m.	105 300 000	105 300 000	26 325 000	90 016 800	565 470 460	6 047 555	47 246 822	708 781 637	0,59	814 081 637
Finland	p.m.	154 100 000	154 100 000	38 525 000	288 650 400	1 481 337 181	15 842 504	123 770 345	1 909 600 430	1,59	2 063 700 430
Sweden	p.m.	548 000 000	548 000 000	137 000 000	321 624 300	3 294 420 193	- 166 217 026	47 343 511	3 497 170 978	2,91	4 045 170 978
United Kingdom	p.m.	3 535 600 000	3 535 600 000	883 900 000	3 465 086 700	15 988 443 592	170 992 114	-4 992 305 660	14 632 216 746	12,18	18 167 816 746
Total	p.m.	22 844 000 000	22 844 000 000	5 711 000 000	17 249 560 050	102 836 420 809	0	0	120 085 980 859	100,00	142 929 980 859

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Figures

Title	Heading	Budget 2018	Council position on DAB No 1/2018	New amount
1	OWN RESOURCES	142 832 334 754	97 646 105	142 929 980 859
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.		p.m.
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 547 408 825		1 547 408 825
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	45 050 050		45 050 050
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	110 000 000		110 000 000
7	DEFAULT INTEREST AND FINES	115 000 000		115 000 000
8	BORROWING AND LENDING OPERATIONS	6 186 061		6 186 061
9	MISCELLANEOUS REVENUE	25 001 000		25 001 000
	Total	144 680 980 690	97 646 105	144 778 626 795

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2018	Council position on DAB No 1/2018	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM)	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	22 844 000 000		22 844 000 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	17 249 560 050		17 249 560 050
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	102 738 774 704	97 646 105	102 836 420 809
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	0		0
	Title 1 — Total	142 832 334 754	97 646 105	142 929 980 859

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2018	Council position on DAB No 1/2018	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM			
1 4 0	<i>Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	102 738 774 704	97 646 105	102 836 420 809
	Chapter 1 4 — Total	102 738 774 704	97 646 105	102 836 420 809

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

Figures

Budget 2018	Council position on DAB No 1/2018	New amount
102 738 774 704	97 646 105	102 836 420 809

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 0,6530 %.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (c) of Article 2(1) thereof.

Member State	Budget 2018	Council position on DAB No 1/2018	New amount
Belgium	2 903 751 024	2 759 814	2 906 510 838
Bulgaria	328 618 305	312 329	328 930 634
Czech Republic	1 169 417 228	1 111 450	1 170 528 678
Denmark	1 988 878 554	1 890 292	1 990 768 846
Germany	22 179 140 343	21 079 741	22 200 220 084
Estonia	150 570 131	143 106	150 713 237
Ireland	1 586 323 054	1 507 691	1 587 830 745
Greece	1 228 008 524	1 167 137	1 229 175 661
Spain	7 831 230 835	7 443 044	7 838 673 879
France	15 579 982 522	14 807 697	15 594 790 219
Croatia	315 289 647	299 661	315 589 308
Italy	11 417 664 921	10 851 702	11 428 516 623
Cyprus	121 059 189	115 058	121 174 247
Latvia	182 476 056	173 431	182 649 487
Lithuania	268 745 684	255 424	269 001 108
Luxembourg	257 502 768	244 739	257 747 507
Hungary	808 637 255	768 553	809 405 808
Malta	68 242 993	64 860	68 307 853
Netherlands	4 798 219 225	4 560 375	4 802 779 600
Austria	2 427 051 517	2 306 745	2 429 358 262
Poland	3 054 180 887	2 902 788	3 057 083 675
Portugal	1 261 617 229	1 199 080	1 262 816 309
Romania	1 222 656 183	1 162 051	1 223 818 234
Slovenia	280 092 333	266 208	280 358 541
Slovakia	564 933 530	536 930	565 470 460
Finland	1 479 930 609	1 406 572	1 481 337 181
Sweden	3 291 292 047	3 128 146	3 294 420 193
United Kingdom	15 973 262 111	15 181 481	15 988 443 592
Article 1 4 0 — Total	102 738 774 704	97 646 105	102 836 420 809

VOLUME 3

SECTION III

COMMISSION

EXPENDITURE

Figures

Title	Heading	Budget 2018		Council position on DAB No 1/2018		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Economic and financial affairs	2 208 268 036	2 153 674 136			2 208 268 036	2 153 674 136
		130 185 000	25 000 000			130 185 000	25 000 000
		2 338 453 036	2 178 674 136			2 338 453 036	2 178 674 136
02	Internal market, industry, entrepreneurship and SMEs	2 356 185 710	2 062 361 812			2 356 185 710	2 062 361 812
03	Competition	109 841 980	109 841 980			109 841 980	109 841 980
04	Employment, social affairs and inclusion	14 504 772 962	12 207 667 532			14 504 772 962	12 207 667 532
		11 102 000	8 327 000			11 102 000	8 327 000
		14 515 874 962	12 215 994 532			14 515 874 962	12 215 994 532
05	Agriculture and rural development	58 159 838 271	55 462 985 694			58 159 838 271	55 462 985 694
		1 800 000	1 350 000			1 800 000	1 350 000
		58 161 638 271	55 464 335 694			58 161 638 271	55 464 335 694
06	Mobility and transport	4 007 575 953	2 267 065 045			4 007 575 953	2 267 065 045
07	Environment	498 283 862	350 533 612			498 283 862	350 533 612
		1 000 000	750 000			1 000 000	750 000
		499 283 862	351 283 612			499 283 862	351 283 612
08	Research and innovation	6 890 257 765	6 472 483 396			6 890 257 765	6 472 483 396
09	Communications networks, content and technology	2 132 573 932	2 259 062 678			2 132 573 932	2 259 062 678
10	Direct research	403 727 789	397 336 829			403 727 789	397 336 829
11	Maritime affairs and fisheries	1 084 735 790	659 590 725			1 084 735 790	659 590 725
		46 565 000	43 302 703			46 565 000	43 302 703
		1 131 300 790	702 893 428			1 131 300 790	702 893 428
12	Financial stability, financial services and capital markets union	94 563 454	94 367 704			94 563 454	94 367 704
13	Regional and urban policy	39 812 082 371	34 132 507 452	97 646 105	97 646 105	39 909 728 476	34 230 153 557
14	Taxation and customs union	175 802 112	168 303 344			175 802 112	168 303 344
15	Education and culture	3 806 105 904	3 502 751 391			3 806 105 904	3 502 751 391
		42 785 652	33 226 000			42 785 652	33 226 000
		3 848 891 556	3 535 977 391			3 848 891 556	3 535 977 391
16	Communication	213 021 691	211 969 691			213 021 691	211 969 691
17	Health and food safety	599 104 264	562 925 962			599 104 264	562 925 962
18	Migration and home affairs	2 637 400 839	2 257 961 158			2 637 400 839	2 257 961 158
19	Foreign policy instruments	816 917 462	705 331 155			816 917 462	705 331 155
		23 750 000	8 673 000			23 750 000	8 673 000
		840 667 462	714 004 155			840 667 462	714 004 155
20	Trade	115 924 575	114 524 575			115 924 575	114 524 575

Title	Heading	Budget 2018		Council position on DAB No 1/2018		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
21	International cooperation and development	3 486 428 453	3 248 829 555			3 486 428 453	3 248 829 555
		6 250 000				6 250 000	
		3 492 678 453				3 492 678 453	
22	Neighbourhood and enlargement negotiations	3 891 105 748	3 680 713 958			3 891 105 748	3 680 713 958
		70 000 000	35 000 000			70 000 000	35 000 000
		3 961 105 748	3 715 713 958			3 961 105 748	3 715 713 958
23	Humanitarian aid and civil protection	1 189 000 497	1 195 508 750			1 189 000 497	1 195 508 750
		2 000 000	1 500 000			2 000 000	1 500 000
		1 191 000 497	1 197 008 750			1 191 000 497	1 197 008 750
24	Fight against fraud	82 294 500	79 884 041			82 294 500	79 884 041
25	Commission's policy coordination and legal advice	244 565 633	244 015 633			244 565 633	244 015 633
26	Commission's administration	1 126 245 771	1 128 233 771			1 126 245 771	1 128 233 771
		5 915 694	5 915 694			5 915 694	5 915 694
		1 132 161 465	1 134 149 465			1 132 161 465	1 134 149 465
27	Budget	78 630 924	78 630 924			78 630 924	78 630 924
28	Audit	19 359 668	19 359 668			19 359 668	19 359 668
29	Statistics	144 068 650	130 593 650			144 068 650	130 593 650
30	Pensions and related expenditure	1 899 409 800	1 899 409 800			1 899 409 800	1 899 409 800
31	Language services	398 802 462	398 802 462			398 802 462	398 802 462
32	Energy	1 640 012 879	1 579 046 002			1 640 012 879	1 579 046 002
33	Justice and consumers	257 557 182	224 742 182			257 557 182	224 742 182
34	Climate action	155 158 150	96 805 400			155 158 150	96 805 400
		500 000	375 000			500 000	375 000
		155 658 150	97 180 400			155 658 150	97 180 400
40	Reserves	858 755 346	508 019 397			858 755 346	508 019 397
	Total	156 098 380 385	140 665 841 064	97 646 105	97 646 105	156 196 026 490	140 763 487 169
	Of which Reserves: 40 01 40, 40 02 40, 40 02 41	341 853 346	163 419 397			341 853 346	163 419 397

TITLE 13 — REGIONAL AND URBAN POLICY

Figures

Title Chapter	Heading	FF	Budget 2018		Council position on DAB No 1/2018		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 01	Administrative expenditure of the 'Regional and urban policy' policy area		89 843 307	89 843 307			89 843 307	89 843 307
13 03	European Regional Development Fund and other regional operations		30 096 255 130	25 391 963 602			30 096 255 130	25 391 963 602
13 04	Cohesion Fund (CF)	1	9 418 157 040	8 480 393 602			9 418 157 040	8 480 393 602
13 05	Instrument for Pre-Accession Assistance — Regional development and regional and territorial cooperation		92 853 894	80 306 941			92 853 894	80 306 941
13 06	Solidarity Fund	9	50 000 000	50 000 000	97 646 105	97 646 105	147 646 105	147 646 105
13 07	Aid Regulation	4	34 473 000	26 000 000			34 473 000	26 000 000
13 08	Structural Reform Support Programme (SRSP) – Operational technical assistance		30 500 000	14 000 000			30 500 000	14 000 000
	Title 13 — Total		39 812 082 371	34 132 507 452	97 646 105	97 646 105	39 909 728 476	34 230 153 557

CHAPTER 13 06 — SOLIDARITY FUND

Figures

Title Chapter Article Item	Heading	FF	Budget 2018		Council position on DAB No 1/2018		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	50 000 000	97 646 105	97 646 105	147 646 105	147 646 105
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.	p.m.			p.m.	p.m.
	Chapter 13 06 — Total		50 000 000	50 000 000	97 646 105	97 646 105	147 646 105	147 646 105

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 2018		Council position on DAB No 1/2018		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
50 000 000	50 000 000	97 646 105	97 646 105	147 646 105	147 646 105

Remarks

This article is intended to record appropriations resulting from the mobilisation of the European Union Solidarity Fund in the event of major or regional disasters in the Member States. Assistance should be provided in connection with natural disasters 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 advance payments, the allocation of the appropriations will be carried out by transfers of appropriations from the reserve or, in case of insufficient appropriations in the reserve, by an amending budget simultaneously to the mobilisation decision of the European Union Solidarity Fund.

Legal basis

Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 (OJ L 347, 20.12.2013, p. 884), and in particular Article 10 thereof.
