






Procedure file

Basic information		
BUD - Budgetary procedure	2014/2162(BUD)	Procedure completed
Amending budget 5/2014: own resources; surpluses, balances and adjustments		
Subject 8.70.60 Previous annual budgets		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	BUDG Budgets	 DEPREZ Gérard Shadow rapporteur	24/10/2014
Council of the European Union European Commission	Commission DG Budget	 OLBRYCHT Jan	
		 GARDIAZABAL RUBIAL Eider Commissioner GEORGIEVA Kristalina	

Key events			
17/10/2014	Commission draft budget published	COM(2014)0649	Summary
11/12/2014	Council position on draft budget published	16743/2014	Summary
12/12/2014	Draft budget approved by Council		
15/12/2014	Committee referral announced in Parliament		
15/12/2014	Vote in committee		
15/12/2014	Budgetary report tabled for plenary	A8-0074/2014	Summary
16/12/2014	Debate in Parliament		
17/12/2014	Results of vote in Parliament		
17/12/2014	Decision by Parliament	T8-0093/2014	Summary
18/12/2014	End of procedure in Parliament		
17/03/2015	Final act published in Official Journal		

Technical information	

Procedure reference	2014/2162(BUD)
Procedure type	BUD - Budgetary procedure
Procedure subtype	Budget
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/8/01838

Documentation gateway

Commission draft budget	COM(2014)0649	17/10/2014	EC	Summary
Document attached to the procedure	COM(2014)0730	03/12/2014	EC	Summary
Committee draft report	PE541.414	10/12/2014	EP	
Amendments tabled in committee	PE544.391	12/12/2014	EP	
Council position on draft budget	16743/2014	12/12/2014	CSL	Summary
Budgetary report tabled for plenary, 1st reading	A8-0074/2014	15/12/2014	EP	Summary
Budgetary text adopted by Parliament	T8-0093/2014	17/12/2014	EP	Summary

Final act

Budget 2015/369
[OJ L 073 17.03.2015, p. 0468](#) Summary

Amending budget 5/2014: own resources; surpluses, balances and adjustments

PURPOSE: presentation of the Draft Amending Budget (DAB) No 6 for the year 2014.

CONTENT: DAB No 6 for the year 2014 concerns the following:

- a revision of the forecast of Traditional Own Resources (customs duties), VAT and GNI own resources balances (the Commission proposes to increase Traditional Own Resources (TOR) by EUR 420 million in chapter 12 of revenue to reflect the trend in custom duties made available to the budget up to now. It also proposes to enter a negative amount of EUR 285 million for the VAT balances and a positive amount of EUR 9 813 million for the GNI balances, having a global impact of EUR 9 528 million, which reduces the Member States' GNI contributions accordingly);
- a reduction in the budgetary appropriations related to the European Maritime and Fisheries Fund and the reserve for Sustainable Fisheries Partnership Agreements, for a total amount of EUR 76.3 million in commitment appropriations and EUR 6.2 million in payment appropriations. It is proposed to redeploy the related payment appropriations to the Emergency Aid Reserve;
- an increase in the budgetary appropriations, both commitments and payments of EUR 93 500 for the European Ombudsman, in order to ensure that all salary remunerations due in 2014 can be paid by the end of the year.

The overall impact in terms of expenditure, is a decrease of EUR 76.2 million commitment appropriations, and an increase of EUR 93 500 for payment appropriations.

The overall impact in terms of revenue, is a decrease in the requirements for Own Resources of EUR 9 527.7 million.

The distribution by Member State is adjusted accordingly.

Amending budget 5/2014: own resources; surpluses, balances and adjustments

PURPOSE: to present Draft Amending Budget (DAB) 6/2014.

CONTENT: this Amending Letter to Draft Amending Budget (DAB) No 6 for the year 2014 concerns the following:

- the necessary adjustments for own resources, in order to take into account the amounts for VAT and GNI balances effectively made available on the first working day of December 2014;
- the withdrawal of the increase in the budgetary appropriations initially requested for the European Ombudsman.

Own resources: on 17 October 2014 the Commission adopted Draft Amending Budget (DAB) 6/2014 which primarily concerned an update in the forecast of Traditional Own Resources (customs duties), VAT and GNI own resources balances.

The Amending Letter to DAB 6 concerns the update of the VAT and GNI own resources balances.

As the data calculated in 2014 demonstrate, adjustments to GNI own resources resulting in additional amounts to be made available by some Member States may be exceptionally high because of major revisions made by Member States to their GNI data for previous years.

Given the exceptional circumstances and on request of the Council, the Commission has proposed an [amendment to Regulation \(EC, Euratom\) No 1150/2000](#) implementing Decision 2007/436 (EC, Euratom) on the system of the European Communities' own resources, which seeks to mitigate the impact on the budgetary situation of Member States, by allowing them to make available the amount resulting from these adjustments (the VAT and GNI balances) at any moment between the first working day of December 2014 and the first working day of September 2015.

Once adopted, the amended Regulation will apply retroactively for the VAT and GNI balances which had to be made available on the first working day of December 2014.

Therefore, the Commission has revised the amounts entered initially in the DAB 6 in order to take into account the amounts for VAT and GNI balances effectively made available on the first working day of December 2014.

Revenue: in the initial DAB 6/2014, the European Ombudsman introduced a request for EUR 93 500 in additional commitment and payment appropriations, so as to be able to cover the outstanding needs related to the salary adjustment as of 1 July 2012 that was finally decided in April 2014, for which no provision had been made in the authorised budget for 2014, and for which a transfer request to cover over 50% of the needs was approved by the Budgetary Authority in September.

However, since the adoption of DAB 6/2014, the Ombudsman has identified further room for redeployment, and it has transmitted a second transfer request to make sure that the salary expenditure for the month of December can be paid.

Consequently, assuming the second transfer request will also be approved by the Budgetary Authority, the initial request for additional commitment and payment appropriations in DAB 6/2014 can be withdrawn.

Amending budget 5/2014: own resources; surpluses, balances and adjustments

On 17 October 2014, the Commission submitted to the Council draft amending budget (DAB) No 6/2014 regarding inter alia a revision of VAT and GNI balances for the year 2014, a revision of the forecast of traditional own resources (TOR) and some redeployments on the expenditure side of the budget.

On 3 December 2014, the Commission presented a letter of amendment to DAB No 6/2014 adjusting the amounts of the VAT and GNI balances following an [amendment to Regulation \(EC, Euratom\) No 1150/2000](#).

The main objective of DAB No 6/2014, as modified by its letter of amendment, is to compensate the additional amounts to be made available by Member States because of the major revisions made to their GNI data for previous years. The total amount of the adjustment to the VAT and GNI balances is EUR 4 095 463 000.

DAB No 6/2014 also proposes the budgeting of additional traditional own resources for an amount of EUR 420 million.

Draft budget: at the trilogue on 8 December 2014, the European Parliament and the Council reached an agreement on a draft package, comprising the new draft budget for 2015 and the outstanding DABs relating to 2014.

According to that agreement, DAB No 6/2014 as modified by its letter of amendment, is approved as proposed by the Commission as regards own resources.

In conclusion, on 12 December 2014, the Council adopted its position on DAB No 6/2014 as set out in the technical annex to this explanatory memorandum (see [ST 16743/2014 ADD 1](#)).

Amending budget 5/2014: own resources; surpluses, balances and adjustments

The Committee on Budgets adopted the report by Gérard DEPREZ (ALDE, BE) on the Council position on Draft amending budget No 6/2014 of the European Union for the financial year 2014, Section III Commission.

Members recalled that Draft amending budget (DAB) No 6/2014 relates to the revision of the forecast of traditional own resources, VAT and GNI contributions, a reduction in the budgetary appropriations for the European Maritime and Fisheries Fund and the reserve for Sustainable Fisheries Partnership Agreements, as well as an increase in the budgetary appropriations for the European Ombudsman.

The overall impact of this DAB on revenue, following the adoption of Amending letter 1/2014 to DAB No 6/2014, is a decrease in the requirements for own resources of an overall amount of EUR 4 095.5 million, comprising a reduction in Member States' GNI contributions of EUR 4 515.5 million and an increase in the amount of Traditional Own Resources of EUR 420 million.

The purpose of DAB No 6/2014 is to formally enter these budgetary adjustments into the 2014 budget.

Members noted that the decrease in budgetary appropriations related to the European Maritime and Fisheries Fund and the reserve for Sustainable Fisheries Partnership Agreements amounts to a total decrease of EUR 76.3 million in commitment appropriations and of EUR 6.2 million in payment appropriations (the latter amount to be allocated to finance humanitarian aid crises by the end of the year), mainly resulting from the later adoption of the legal basis for the Fund and the updated assessment of the status of negotiations linked to the previously mentioned Fisheries Agreements.

Members called on the Parliament to endorse the Joint conclusions agreed by the Parliament and the Council on 8 December 2014 with the view of accepting DAB No 6/2014 as amended by its Amending letter, including a shift of the expenditure side to DABs No 3/2014 and No 4/2014.

They recalled that the adoption of this DAB No 6/2014 will reduce the need for Member States' GNI contributions by EUR 4 515.5 million and therefore, together with the reduced shares of the GNI contribution from Member States to the Union budget resulting from [DAB No 3/2014](#), [DAB No 4/2014](#) and [DAB No 8/2014](#), will fully compensate for the additional payment needs requested in DAB No 3/2014 as agreed in the Joint conclusions of 8 December 2014.

At the same time, they called on the Parliament to approve the Council position on Draft amending budget No 6/2014.

Amending budget 5/2014: own resources; surpluses, balances and adjustments

PURPOSE: presentation of the Draft Amending Budget (DAB) No 5 for the year 2014.

LEGISLATIVE ACT: Definitive adoption (EU, Euratom) 2015/369 of Amending budget No 5 of the European Union for the financial year 2014.

CONTENT: the European Parliament definitively adopted amending budget No 5 of the European Union for the financial year 2014 in accordance with its resolution of 17 December 2014 (please see the summary of the resolution).

Amending budget (AB) No 5 for the year 2014 relates to the following:

- the revision of the forecast of traditional own resources,
- VAT and GNI contributions,
- a reduction in the budgetary appropriations for the European Maritime and Fisheries Fund,
- the reserve for Sustainable Fisheries Partnership Agreements,
- an increase in the budgetary appropriations for the European Ombudsman

The overall impact of this DAB on revenue, is a decrease in the requirements for own resources of an overall amount of EUR 4 095 463 000.

This amending budget enters the adjustments to the budget in the 2014 budget.

Amending budget 5/2014: own resources; surpluses, balances and adjustments

The European Parliament adopted by 589 votes to 66, with 42 abstentions, a resolution on the Council position on Draft amending budget No 6/2014 of the European Union for the financial year 2014, Section III Commission.

Parliament recalled that Draft amending budget (DAB) No 6/2014 relates to the revision of the forecast of traditional own resources, VAT and GNI contributions, a reduction in the budgetary appropriations for the European Maritime and Fisheries Fund and the reserve for Sustainable Fisheries Partnership Agreements, as well as an increase in the budgetary appropriations for the European Ombudsman.

The overall impact of this DAB on revenue, following the adoption of Amending letter 1/2014 to DAB No 6/2014, is a decrease in the requirements for own resources of an overall amount of EUR 4 095.5 million, comprising a reduction in Member States' GNI contributions of

EUR 4 515.5 million and an increase in the amount of Traditional Own Resources of EUR 420 million.

The purpose of DAB No 6/2014 is to formally enter these budgetary adjustments into the 2014 budget.

Parliament noted that the decrease in budgetary appropriations related to the European Maritime and Fisheries Fund and the reserve for Sustainable Fisheries Partnership Agreements amounts to a total decrease of EUR 76.3 million in commitment appropriations and of EUR 6.2 million in payment appropriations, mainly resulting from the later adoption of the legal basis for the Fund and the updated assessment of the status of negotiations linked to the previously mentioned Fisheries Agreements.

Parliament welcomed the proposal to use EUR 6.2 million of the savings in payment appropriations to help finance possible humanitarian aid crises by the end of the year.

Parliament endorsed the Joint conclusions agreed by the Parliament and the Council on 8 December 2014 with the view of accepting DAB No 6/2014 as amended by its Amending letter, including a shift of the expenditure side to DABs [No 3/2014](#) and [No 4/2014](#).

It recalled that the adoption of this DAB No 6/2014 will reduce the need for Member States' GNI contributions by EUR 4 515.5 million and therefore, together with the reduced shares of the GNI contribution from Member States to the Union budget resulting from DAB No 3/2014, DAB No 4/2014 and [DAB No 8/2014](#), will fully compensate for the additional payment needs requested in DAB No 3/2014 as agreed in the Joint conclusions of 8 December 2014.

At the same time, Parliament approved the Council position on Draft amending budget No 6/2014.