








# Procedure file

Basic information		
BUD - Budgetary procedure	<a href="#">2016/2051(BUD)</a>	Procedure completed
Amending budget 2/2016: surplus of the financial year 2015		
Subject 8.70.55 2015 budget 8.70.56 2016 budget		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>BUDG</b> Budgets		15/04/2016
		 <a href="#">FERNANDES José Manuel</a>	
		Shadow rapporteur	
		 <a href="#">ASHWORTH Richard</a>	
		 <a href="#">MARAGALL Ernest</a>	
		 <a href="#">TARAND Indrek</a>	
		 <a href="#">ZANNI Marco</a>	
		 <a href="#">ŻÓŁTEK Stanisław</a>	
	Committee for opinion	Rapporteur for opinion	Appointed
Council of the European Union	<b>CONT</b> Budgetary Control	The committee decided not to give an opinion.	
	Council configuration	Meeting	Date
	<a href="#">Economic and Financial Affairs ECOFIN</a>	<a href="#">3475</a>	17/06/2016
European Commission	Commission DG	Commissioner	
	<a href="#">Budget</a>	GEORGIEVA Kristalina	

Key events			
15/04/2016	Commission draft budget published	<a href="#">COM(2016)0227</a>	Summary
15/06/2016	Vote in committee		
17/06/2016	Council position on draft budget published	<a href="#">09586/2016</a>	Summary

17/06/2016	Draft budget approved by Council		
17/06/2016	End of procedure in Parliament		
20/06/2016	Budgetary report tabled for plenary	<a href="#">A8-0212/2016</a>	Summary
04/07/2016	Committee referral announced in Parliament		
06/07/2016	Results of vote in Parliament		
06/07/2016	Decision by Parliament	<a href="#">T8-0302/2016</a>	Summary
15/09/2016	Final act published in Official Journal		

### Technical information

Procedure reference	2016/2051(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/8/06303

### Documentation gateway

Commission draft budget		<a href="#">COM(2016)0227</a>	15/04/2016	EC	Summary
Committee draft report		<a href="#">PE582.283</a>	04/05/2016	EP	
Amendments tabled in committee		<a href="#">PE583.959</a>	27/05/2016	EP	
Council position on draft budget		<a href="#">09586/2016</a>	17/06/2016	CSL	Summary
Budgetary report tabled for plenary, 1st reading		<a href="#">A8-0212/2016</a>	20/06/2016	EP	Summary
Budgetary text adopted by Parliament		<a href="#">T8-0302/2016</a>	06/07/2016	EP	Summary

### Final act

Budget 2016/1622  
[OJ L 248 15.09.2016, p. 0001](#) Summary

## Amending budget 2/2016: surplus of the financial year 2015

PURPOSE: presentation of Draft Amending Budget (DAB) No 2/2016.

CONTENT: the present Draft Amending Budget (DAB) No 2/2016 is intended to enter in the budget 2016 the surplus resulting from the implementation of the budget year 2015. As provided for in the Financial Regulation applicable to the general budget of the Union, under Article 18 § 3, it is the only subject of this DAB and it has to be submitted within 15 days following the submission of the provisional accounts at end March 2016.

Surplus: the implementation of the budget year 2015 shows a surplus of EUR 1 349 116 813.74 which is therefore entered as revenue in the 2016 budget.

The surplus results from the sum of the elements listed below:

Outturn on income, of which:

- Own resources: EUR 1.071 billion.
- Surpluses, balances and adjustments: EUR -537 million.

- Interest on late payments and fines: EUR 180 million.

- Other Titles: EUR 266 million.

Sub-total outturn on expenditure: EUR 187 million.

Outturn on expenditure, of which:

- Under-implementation of appropriations authorised in 2015 budget: Commission: EUR 78 million.

- Under-implementation of appropriations carried over from 2014: Commission: EUR 14 million.

- Under-implementation of appropriations authorised in 2015 budget and appropriations carried over from 2014: administration heading 5 (other Institutions): EUR 94 million.

Sub-total exchange rate differences for 2015: EUR 182 million.

Total implementation 2015: EUR 1.349 billion.

The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the 2016 EU Budget.

## Amending budget 2/2016: surplus of the financial year 2015

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On 15 April 2016, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2016 concerning the budgeting of the surplus resulting from the implementation of the budget year 2015.

To recall, the implementation of the budget year 2015 shows a surplus of EUR 1 349 116 813.74 resulting from:

- an over-registering in revenue (+ EUR 980 million),
- an under-spending of payment appropriations (+ EUR 187 million),
- a positive balance of monetary exchange (+ EUR 182 million).

The budgeting of this surplus will diminish accordingly the global contribution of Member States to the financing of the EU budget.

On 17 June 2016, the Council adopted its position on DAB No 2 to the general budget for 2016 as set out in the [technical annex](#) to its position on the DAB 2/2016.

## Amending budget 2/2016: surplus of the financial year 2015

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The Committee on Budgets adopted the report by José Manuel FERNANDES (EPP, PT) on the Council position on Draft amending budget No 2/2016 of the European Union for the financial year 2016: Entering the surplus of the financial year 2015.

Members recalled that the Draft amending budget No 2/2016 aims to enter in the 2016 budget the surplus from the 2015 financial year, amounting to EUR 1 349 million.

The main components of that surplus are a positive outturn on income of EUR 980 million, an under-spending in expenditure of EUR 187 million, and exchange rate differences amounting to EUR 182 million.

Yet again, Members noted that the high rate of implementation in Section III (Commission) underlines the pressure on payment appropriations which still represented a key challenge in 2015 and which is expected to reappear in the last years of the current Multiannual Financial Framework (MFF).

Members observed that the adoption of Draft amending budget No 2/2016 will reduce the share of GNI contributions from Member States to the Union budget in 2016 by EUR 1 349 million. They urged, once again, the Member States to use the opportunity of such a reflow to honour their pledges in relation to the refugee crisis and to match the Union contribution to the two dedicated Union Trust Funds.

They also noted with concern that in spring 2016 Member States have only contributed EUR 82 million to the Africa Trust Fund and EUR 69 million to the Madad Trust Fund on the Syrian crisis, while the Union's contributions stand at EUR 1.8 billion and more than EUR 500 million respectively.

According to Members, instead of adjusting the GNI contribution, the Union budget should be enabled to reuse any surplus resulting from under-implementation of appropriations or from fines imposed on companies for breaching Union competition law in order to deal with its financing needs, especially in the context of payment shortages.

While hoping that this matter shall be settled as part of the revision of the MFF, Members called on the European Parliament to approve the Council position on Draft amending budget No 2/2016.

## Amending budget 2/2016: surplus of the financial year 2015

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The European Parliament adopted by 591 votes to 68, with 44 abstentions, a resolution on the Council position on Draft amending budget No 2/2016 of the European Union for the financial year 2016: Entering the surplus of the financial year 2015.

Parliament recalled that the Draft amending budget No 2/2016 aims to enter in the 2016 budget the surplus from the 2015 financial year, amounting to EUR 1 349 million.

The main components of that surplus are a positive outturn on income of EUR 980 million, an under-spending in expenditure of EUR 187 million, and exchange rate differences amounting to EUR 182 million.

To recall, on the revenue side, the two main components are interest on late payments and fines (EUR 180 million) and a positive outturn on own resources (EUR 1 071 million), from which a negative outturn on surpluses, balances and adjustments is deducted (-EUR 537 million).

On the expenditure side, Parliament stated that the under-implementation for Section III (Commission) is relatively low with EUR 78 million for 2015 and EUR 14 million for 2014 carryovers, while it amounts to EUR 94 million for the other institutions. It noted that the high rate of implementation in Section III underlines the pressure on payment appropriations which still represented a key challenge in 2015 and which is expected to reappear in the last years of the current Multiannual Financial Framework (MFF).

Parliament observed that the adoption of Draft amending budget No 2/2016 will reduce the share of GNI contributions from Member States to the Union budget in 2016 by EUR 1 349 million. It urged, once again, the Member States to use the opportunity of such a reflow to honour their pledges in relation to the refugee crisis and to match the Union contribution to the two dedicated Union Trust Funds.

It also noted with concern that in spring 2016 Member States have only contributed EUR 82 million to the Africa Trust Fund and EUR 69 million to the Madad Trust Fund on the Syrian crisis, while the Union's contributions stand at EUR 1.8 billion and more than EUR 500 million respectively.

According to Parliament, instead of adjusting the GNI contribution, the Union budget should be enabled to reuse any surplus resulting from under-implementation of appropriations or from fines imposed on companies for breaching Union competition law in order to deal with its financing needs, especially in the context of payment shortages.

While hoping that this matter shall be settled as part of the revision of the MFF, Parliament called on the European Parliament to approve the Council position on Draft amending budget No 2/2016.

## Amending budget 2/2016: surplus of the financial year 2015

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PURPOSE: definitive adoption of amending budget No 2/2016.

LEGISLATIVE ACT: Definitive adoption (EU, Euratom) 2016/1622 of amending budget No 2 of the European Union for the financial year 2016.

CONTENT: the European Parliament definitively adopted the amending budget No 2/2016 of the European Union for the financial year 2016 in accordance with its recommendation of 6 July 2016 (please refer to the summary of the resolution).

This amending budget is intended to enter in the budget 2016 the surplus resulting from the implementation of the budget year 2015. This surplus amounts to EUR 1 349 116 813.74.

The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the 2016 EU Budget.