FINAL ADOPTION
of amending budget No 2 of the European Union for the financial year 2004

(2004/347/EC, Euratom

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272(4), penultimate subparagraph, thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 thereof,

Having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [1], and in particular Articles 37 and 38 thereof,

Having regard to Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data [2],

Having regard to Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties [3],

Having regard to Decision No 2004/55/EC of the European Parliament and of the Council of 22 December 2003 appointing the independent supervisory body provided for in Article 286 of the EC Treaty (European Data-protection Supervisor) [4],

Having regard to the general budget of the European Union for the financial year 2004 finally adopted on 18 December 2003 [5],

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure [6],

Having regard to preliminary draft amending budget No 2 of the European Union for the financial year 2004 submitted by the Commission on 3 February 2004,

Having regard to draft amending budget No 2 of the European Union for the financial year 2004 established by the Council on 26 February 2004,

Having regard to Rule 92 of and Annex IV to its Rules of Procedure,

Having regard to the resolution adopted by the European Parliament on 9 March 2004,

the procedure laid down in Article 272 of the Treaty establishing the European Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES:

Sole Article

Amending budget No 2 of the European Union for the financial year 2004 has been finally adopted.

Done at Strasbourg, 9 March 2004.

The President

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[1] OJ L 248, 16.9.2002, p. 1.
[2] OJ L 8, 12.1.2001, p. 1.
[3] OJ L 183, 12.7.2002, p. 1.
[4] OJ L 12, 17.1.2004, p. 1.
[5] OJ L 53, 23.2.2004, p. 1.
[6] OJ C 172, 18.6.1999, p. 1; Agreement amended by Decision 2003/429/EC of the European Parliament and of the Council (OJ L 147, 14.6.2003, p. 25).

AMENDING BUDGET No 2 OF THE EUROPEAN UNION FOR THE FINANCIAL YEAR 2004

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A. **FINANCING OF THE GENERAL BUDGET**

Appropriations to be covered during the financial year 2004 pursuant to Article 1 of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities own resources

EXPENDITURE

Description	Budget 2004 ([1])	Budget 2003 ([2])	Change (%)
1. Agriculture	45 693 285 000	44 780 450 000	2,04 %
2. Structural operations	30 822 302 882	28 173 097 000	9,40 %
3. Internal policies	7 510 377 641	6 198 406 000	21,17 %
4. External action	4 950 907 978	4 694 010 314	5,47 %
5. Administration	6 041 040 114	5 381 971 098	12,25 %
6. Reserves	442 000 000	434 000 000	1,84 %
7. Pre-accession aid	2 856 200 000	2 862 902 686	– 0,23 %
8. Compensations	1 409 545 056	—	100,00 %
Total expenditure ([3])	**99 725 658 671**	**92 524 837 098**	**7,78 %**

([1]) Includes AB No 1 and 2/2004.

([2]) The figures in this column correspond to those of the 2003 budget (OJ L 54, 28.22003, p. 1) and amending budgets No 1, 2, 3, 4, 5, 6 and 7/2003.

([3]) The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

REVENUE

Description	Budget 2004 (1)	Budget 2003 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	805 748 532	837 078 989	– 3,75 %
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	7 413 481 988	
Surplus of own resources resulting from a transfer from EAGGF Guarantee Section chapters (Chapter 3 0, Article 3 0 1)	p.m.	pm	
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.	263 330 000	
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.	
Total revenue for Titles 3 to 9	**805 748 532**	**8 513 890 977**	**– 90,54 %**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1, 1 2 and 1 9)	11 373 825 000	10 906 200 000	4,29 %
VAT own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	14 324 133 088	21 748 030 275	– 34,14 %
Remainder to be financed by the additional resource (GNI own resources, tables 3 and 4, Chapter 1 4)	73 221 952 051	51 356 715 846	42,58 %
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom (3)	**98 919 910 139**	**84 010 946 121**	**17,75 %**
Total revenue (4)	**99 725 658 671**	**92 524 837 098**	**7,78 %**

(1) Includes AB No 1 and 2/2004.

(2) The figures in this column correspond to those of the 2003 budget (OJ L 54, 28.22003, p. 1) and amending budgets No 1, 2, 3, 4, 5, 6 and 7/2003.

(3) The own resources for the budget 2004 are determined on the basis of the budget forecasts adopted at the 128th meeting of the Advisory Committee on Own Resources on 23 April 2003.

(4) The third paragraph of Article 268 of the Treaty establishing the European Community reads: The revenue and expenditure shown in the budget shall be in balance.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

Member State	1 % of non-capped VAT base [1]	1 % of gross national income	1 % of reduced gross national income [2]	Capping rate (in %)	1 % of reduced gross national income multiplied by capping rate	1 % of capped VAT base [3] [4]	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Belgium	1 136 005 000	2 851 850 000	2 851 850 000	50	1 425 925 000	1 136 005 000	
Czech Republic	251 390 334	754 171 000	502 780 667	50	251 390 334	251 390 334	Czech Republic
Denmark	769 837 000	1 965 545 000	1 965 545 000	50	982 772 500	769 837 000	
Germany	9 862 567 000	21 995 480 000	21 995 480 000	50	10 997 740 000	9 862 567 000	
Estonia	25 609 667	76 829 000	51 219 333	50	25 609 667	25 609 667	Estonia
Greece	839 136 000	1 636 305 000	1 636 305 000	50	818 152 500	818 152 500	Greece
Spain	4 384 805 000	7 692 360 000	7 692 360 000	50	3 846 180 000	3 846 180 000	Spain
France	7 592 565 000	16 322 194 000	16 322 194 000	50	8 161 097 000	7 592 565 000	
Ireland	669 530 000	1 191 290 000	1 191 290 000	50	595 645 000	595 645 000	Ireland
Italy	5 111 376 000	13 484 519 000	13 484 519 000	50	6 742 259 500	5 111 376 000	
Cyprus	40 534 334	121 603 000	81 068 667	50	40 534 334	40 534 334	Cyprus
Latvia	27 922 000	96 620 000	64 413 333	50	32 206 667	27 922 000	
Lithuania	55 132 000	165 396 000	110 264 000	50	55 132 000	55 132 000	Lithuania
Luxembourg	148 070 000	210 860 000	210 860 000	50	105 430 000	105 430 000	Luxembourg
Hungary	243 472 334	730 417 000	486 944 667	50	243 472 334	243 472 334	Hungary
Malta	14 767 000	44 301 000	29 534 000	50	14 767 000	14 767 000	Malta
Netherlands	2 284 080 000	4 749 115 000	4 749 115 000	50	2 374 557 500	2 284 080 000	
Austria	1 079 955 000	2 271 675 000	2 271 675 000	50	1 135 837 500	1 079 955 000	
Poland	638 935 667	1 916 807 000	1 277 871 333	50	638 935 667	638 935 667	Poland
Portugal	854 964 000	1 367 850 000	1 367 850 000	50	683 925 000	683 925 000	Portugal
Slovenia	90 193 000	270 579 000	180 386 000	50	90 193 000	90 193 000	Slovenia
Slovakia	109 203 334	327 610 000	218 406 667	50	109 203 334	109 203 334	Slovakia
Finland	610 760 000	1 491 690 000	1 491 690 000	50	745 845 000	610 760 000	
Sweden	1 149 065 000	2 731 903 000	2 731 903 000	50	1 365 951 500	1 149 065 000	
United Kingdom	8 311 547 000	16 925 413 000	16 925 413 000	50	8 462 706 500	8 311 547 000	
Total	**46 301 421 670**	**101 392 382 000**	**99 890 937 667**		**49 945 468 837**	**45 454 249 170**	

([1]) The VAT bases of the new Member States have been estimated as though they were capped except in the case of Latvia. As with the GNI, a reduction of one third has been applied to Latvia's base to take account of the fact that the Accession Treaty will take effect on 1 May 2004.

([2]) The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty will take effect on 1 May 2004.

([3]) The VAT bases of the new Member States have been estimated as though they were capped except in the case of Latvia. As with the GNI, a reduction of one third has been applied to Latvia's base to take account of the fact that the Accession Treaty will take effect on 1 May 2004.

([4]) The base to be used does not exceed 50 % of GNI.

Calculation of the uniform call rate for VAT own resources (Article 2(4) of Decision 2000/597/EC, Euratom)

Uniform rate (%) = Maximum call rate – frozen rate

A. The maximum call rate is set at 0,50 % for 2004.

B. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b)) of Decision 2000/597/EC, Euratom):

(1) Calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 2000/597/EC, Euratom, the financial contribution of Germany (D), the Netherlands (NL), Austria (A) and Sweden (S) is restricted to a quarter of their normal contribution.

Formula for a country with a restricted financial burden, for example Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU capped VAT base – UK capped VAT base)] × 1/4 × United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 9 862 567 000 / (45 454 249 170 – 8 311 547 000) × 1/4 × 4 659 749 907 = 309 327 896,033845

(2) Calculation of the frozen rate:

Frozen rate = [UK correction – theoretical VAT contributions (D + NL + A + S)] / [EU capped VAT base – capped VAT bases (UK + D + NL + A + S)]

Frozen rate = 4 659 749 907 – (309 327 896,033845 + 71 637 501,7551702 + 33 871 527,3580 631 + 36 039 081,7984942)] / [45 454 249 170 – (8 311 547 000 + 9 862 567 000 + 2 284 080 000 + 1 079 955 000 + 1 149 065 000)]

Frozen rate = 0,184867017976958 %

Uniform rate

0,50 % – 0,184867017976958 % = 0,315132982023042 %

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base [1]	Maximum VAT call rate (in %)	Uniform rate of VAT own resources (in %)	VAT own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) × (3)
Belgium	1 136 005 000	0,50	0,315132982	357 992 643
Czech Republic	251 390 334	0,50	0,315132982	79 221 386
Denmark	769 837 000	0,50	0,315132982	242 601 029
Germany	9 862 567 000	0,50	0,315132982	3 108 020 149
Estonia	25 609 667	0,50	0,315132982	8 070 451
Greece	818 152 500	0,50	0,315132982	257 826 837
Spain	3 846 180 000	0,50	0,315132982	1 212 058 173
France	7 592 565 000	0,50	0,315132982	2 392 667 650
Ireland	595 645 000	0,50	0,315132982	187 707 385
Italy	5 111 376 000	0,50	0,315132982	1 610 763 161
Cyprus	40 534 334	0,50	0,315132982	12 773 706
Latvia	27 922 000	0,50	0,315132982	8 799 143
Lithuania	55 132 000	0,50	0,315132982	17 373 912
Luxembourg	105 430 000	0,50	0,315132982	33 224 470
Hungary	243 472 334	0,50	0,315132982	76 726 163
Malta	14 767 000	0,50	0,315132982	4 653 569
Netherlands	2 284 080 000	0,50	0,315132982	719 788 942
Austria	1 079 955 000	0,50	0,315132982	340 329 440
Poland	638 935 667	0,50	0,315132982	201 349 702
Portugal	683 925 000	0,50	0,315132982	215 527 325
Slovenia	90 193 000	0,50	0,315132982	28 422 789
Slovakia	109 203 334	0,50	0,315132982	34 413 572
Finland	610 760 000	0,50	0,315132982	192 470 620
Sweden	1 149 065 000	0,50	0,315132982	362 108 280
United Kingdom	8 311 547 000	0,50	0,315132982	2 619 242 591
Total	**45 454 249 170**			**14 324 133 088**

[1] The VAT bases of the new Member States have been estimated as though they were capped except in the case of Latvia.

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom (Chapter 1 4)

Member State	1 % of reduced gross national income [1]	Uniform rate of additional base, own resources	Additional base, own resources at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 851 850 000		2 090 460 144
Czech Republic	502 780 667		368 547 766
Denmark	1 965 545 000		1 440 781 768
Germany	21 995 480 000		16 123 104 049
Estonia	51 219 333		37 544 743
Greece	1 636 305 000		1 199 442 603
Spain	7 692 360 000		5 638 645 789
France	16 322 194 000		11 964 477 803
Ireland	1 191 290 000		873 238 167
Italy	13 484 519 000		9 884 408 203
Cyprus	81 068 667		59 424 871
Latvia	64 413 333	0,7330190 [2]	47 216 195
Lithuania	110 264 000		80 825 603
Luxembourg	210 860 000		154 564 380
Hungary	486 944 667		356 939 677
Malta	29 534 000		21 648 982
Netherlands	4 749 115 000		3 481 191 377
Austria	2 271 675 000		1 665 180 864
Poland	1 277 871 333		936 703 926
Portugal	1 367 850 000		1 002 659 996
Slovenia	180 386 000		132 226 360
Slovakia	218 406 667		160 096 230
Finland	1 491 690 000		1 093 437 065
Sweden	2 731 903 000		2 002 536 718
United Kingdom	16 925 413 000		12 406 648 772
Total	**99 890 937 667**		**73 221 952 051**

[1] The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty will take effect on 1 May 2004.

[2] Calculation of rate: (73 221 952 051) / (99 890 937 667) = 0,73301896809794 %

TABLE 4

GNI-based own resources - Financing of reserves (Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom) (Chapter 1 4)

Member State	Reserve for loans and loan guarantees	Emergency aid reserve	GNI own resources not including reserves	GNI own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) + (2) + (3)
Belgium	6 309 470	6 309 470	2 077 841 204	2 090 460 144
Czech Republic	1 112 358	1 112 358	366 323 050	368 547 766
Denmark	4 348 597	4 348 597	1 432 084 574	1 440 781 768
Germany	48 663 087	48 663 087	16 025 777 875	16 123 104 049
Estonia	113 318	113 318	37 318 107	37 544 743
Greece	3 620 182	3 620 182	1 192 202 239	1 199 442 603
Spain	17 018 677	17 018 677	5 604 608 435	5 638 645 789
France	36 111 433	36 111 433	11 892 254 937	11 964 477 803
Ireland	2 635 625	2 635 625	867 966 917	873 238 167
Italy	29 833 324	29 833 324	9 824 741 555	9 884 408 203
Cyprus	179 357	179 357	59 066 157	59 424 871
Latvia	142 509	142 509	46 931 177	47 216 195
Lithuania	243 949	243 949	80 337 705	80 825 603
Luxembourg	466 509	466 509	153 631 362	154 564 380
Hungary	1 077 323	1 077 323	354 785 031	356 939 677
Malta	65 341	65 341	21 518 300	21 648 982
Netherlands	10 507 003	10 507 003	3 460 177 371	3 481 191 377
Austria	5 025 883	5 025 883	1 655 129 098	1 665 180 864
Poland	2 827 179	2 827 179	931 049 568	936 703 926
Portugal	3 026 249	3 026 249	996 607 498	1 002 659 996
Slovenia	399 088	399 088	131 428 184	132 226 360
Slovakia	483 206	483 206	159 129 818	160 096 230
Finland	3 300 234	3 300 234	1 086 836 597	1 093 437 065
Sweden	6 044 097	6 044 097	1 990 448 524	2 002 536 718
United Kingdom	37 446 002	37 446 002	12 331 756 768	12 406 648 772
Total	**221 000 000**	**221 000 000**	**72 779 952 051**	**73 221 952 051**
Percentage of '1 % of reduced GNI' ([1])	0,0022	0,0022	0,7286	0,7330

([1]) The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty will take effect on 1 May 2004.

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2003 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient (%) (1)	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	19,27 %	
2. United Kingdom's share (in %) of total allocated expenditure	8,88 %	
3. (1) – (2)	10,38 %	
4. Total allocated expenditure		**78 012 899 288**
5. (3) × (4)		8 101 226 495
6. 0,66 × (5) = initial amount		5 346 809 487
7. Benefit for the United Kingdom (2)		620 520 210
8. Basic compensation for the United Kingdom = (6) – (7)		4 726 289 277
9. Windfall gains deriving from traditional own resources (3)		66 539 370
10. Correction for the United Kingdom = (8) – (9)		4 659 749 907

(1) Rounded figures.

(2) This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP/GNI resource and the capping of VAT bases.

(3) These windfall gains are the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the increase since 2001 in the percentage of traditional own resources that Member States retain to cover their collection costs.

TABLE 6

Calculation of the financing of the correction for the United Kingdom (Chapter 1 5)

Member State	Percentage share of reduced GNI base [1]	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	2,85	3,44	5,57		1,60	5,04	234 639 250
Czech Republic	0,50	0,61	3,84		0,28	0,89	41 366 860
Denmark	1,97	2,37	3,84		1,10	3,47	161 717 483
Germany	22,02	26,51	0,00	– 19,88	0,00	6,63	308 843 451
Estonia	0,05	0,06	0,10		0,03	0,09	4 214 130
Greece	1,64	1,97	3,19		0,92	2,89	134 628 882
Spain	7,70	9,27	15,02		4,31	13,58	632 897 796
France	16,34	19,67	31,87		9,15	28,82	1 342 927 347
Ireland	1,19	1,44	2,33		0,67	2,10	98 014 760
Italy	13,50	16,25	26,33		7,56	23,81	1 109 454 362
Cyprus	0,08	0,10	0,16		0,05	0,14	6 670 018
Latvia	0,06	0,08	0,13		0,04	0,11	5 299 681
Lithuania	0,11	0,13	0,22		0,06	0,19	9 072 098
Luxembourg	0,21	0,25	0,41		0,12	0,37	17 348 750
Hungary	0,49	0,59	0,95		0,27	0,86	40 063 934
Malta	0,03	0,04	0,06		0,02	0,05	2 429 944
Netherlands	4,75	5,72	0,00	– 4,29	0,00	1,43	66 683 385
Austria	2,27	2,74	0,00	– 2,05	0,00	0,68	31 897 096
Poland	1,28	1,54	2,49		0,72	2,26	105 138 339
Portugal	1,37	1,65	2,67		0,77	2,42	112 541 437
Slovenia	0,18	0,22	0,35		0,10	0,32	14 841 466
Slovakia	0,22	0,26	0,43		0,12	0,39	17 969 661
Finland	1,49	1,80	2,91		0,84	2,63	122 730 516
Sweden	2,73	3,29	0,00	– 2,47	0,00	0,82	38 359 261
United Kingdom	16,94	0,00	0,00		0,00	0,00	—
Total	**100,00**	**100,00**	**100,00**	**– 28,70**	**28,70**	**100,00**	**4 659 749 907**

[1] The GNI bases of the ten new Member States have been reduced by one third to limit their contributions in view of the fact that the Accession Treaty will take effect on 1 May 2004.

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing of the general budget by type of own resource and by Member State

Member State	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	VAT own resources at uniform rate	GNI own resources excluding reserves	GNI own resources, reserves	Correction for the United Kingdom	Total own resources ([1])
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9) = (4) + (5) + (6) + (7) + (8)
Belgium	16 125 000	21 000 000	1 026 450 000	1 063 575 000	357 992 643	2 077 841 204	12 618 940	234 639 250	3 746 667 037
Czech Republic	4 575 000	—	50 475 000	55 050 000	79 221 386	366 323 050	2 224 716	41 366 860	544 186 012
Denmark	5 175 000	12 225 000	197 025 000	214 425 000	242 601 029	1 432 084 574	8 697 194	161 717 483	2 059 525 280
Germany	101 550 000	129 675 000	2 091 225 000	2 322 450 000	3 108 020 149	16 025 777 875	97 326 174	308 843 451	21 862 417 649
Estonia	600 000	—	6 675 000	7 275 000	8 070 451	37 318 107	226 636	4 214 130	57 104 324
Greece	8 475 000	4 725 000	132 075 000	145 275 000	257 826 837	1 192 202 239	7 240 364	134 628 882	1 737 173 322
Spain	26 850 000	9 600 000	676 875 000	713 325 000	1 212 058 173	5 604 608 435	34 037 354	632 897 796	8 196 926 758
France	93 375 000	97 500 000	898 275 000	1 089 150 000	2 392 667 650	11 892 254 937	72 222 866	1 342 927 347	16 789 222 800
Ireland	525 000	2 850 000	103 275 000	106 650 000	187 707 385	867 966 917	5 271 250	98 014 760	1 265 610 312
Italy	51 150 000	24 600 000	984 150 000	1 059 900 000	1 610 763 161	9 824 741 555	59 666 648	1 109 454 362	13 664 525 726
Cyprus	900 000	—	9 450 000	10 350 000	12 773 706	59 066 157	358 714	6 670 018	89 218 595
Latvia	450 000	—	5 100 000	5 550 000	8 799 143	46 931 177	285 018	5 299 681	66 865 019
Lithuania	1 575 000	—	17 025 000	18 600 000	17 373 912	80 337 705	487 898	9 072 098	125 871 613
Luxembourg	150 000	—	12 750 000	12 900 000	33 224 470	153 631 362	933 018	17 348 750	218 037 600
Hungary	7 200 000	—	78 975 000	86 175 000	76 726 163	354 785 031	2 154 646	40 063 934	559 904 774
Malta	525 000	—	5 400 000	5 925 000	4 653 569	21 518 300	130 682	2 429 944	34 657 495
Netherlands	142 050 000	23 700 000	1 021 875 000	1 187 625 000	719 788 942	3 460 177 371	21 014 006	66 683 385	5 455 288 704
Austria	7 575 000	9 675 000	159 300 000	176 550 000	340 329 440	1 655 129 098	10 051 766	31 897 096	2 213 957 400
Poland	8 400 000	—	92 625 000	101 025 000	201 349 702	931 049 568	5 654 358	105 138 339	1 344 216 967
Portugal	14 325 000	375 000	93 825 000	108 525 000	215 527 325	996 607 498	6 052 498	112 541 437	1 439 253 758
Slovenia	1 275 000	—	14 100 000	15 375 000	28 422 789	131 428 184	798 176	14 841 466	190 865 615
Slovakia	2 325 000	—	25 125 000	27 450 000	34 413 572	159 129 818	966 412	17 969 661	239 929 463
Finland	2 625 000	2 175 000	75 300 000	80 100 000	192 470 620	1 086 836 597	6 600 468	122 730 516	1 488 738 201
Sweden	10 350 000	5 475 000	265 350 000	281 175 000	362 108 280	1 990 448 524	12 088 194	38 359 261	2 684 179 259
United Kingdom	350 850 000	16 350 000	2 112 225 000	2 479 425 000	2 619 242 591	12 331 756 768	74 892 004	– 4 659 749 907	12 845 566 456
Total	**858 975 000**	**359 925 000**	**10 154 925 000**	**11 373 825 000**	**14 324 133 088**	**72 779 952 051**	**442 000 000**	**—**	**98 919 910 139**

([1]) Total own resources as percentage of GNI: (98 919 910 139) / (10 139 238 200 000) = 0,98 %; own resources ceiling as percentage of GNI: 1,24 %.

B. **GENERAL STATEMENT OF REVENUE**

Title	Heading	BR 1/2004	BR 2/2004	New amounts
1	Own resources	98 918 728 139	+ 1 182 000	98 919 910 139
3	Surpluses, balances and adjustments	p.m.	—	p.m.
4	Miscellaneous Community taxes, levies and dues	669 609 187	+ 90 000	669 699 187
5	Revenue accruing from the administrative operation of the institutions	66 496 286	—	66 496 286
6	Contributions to Community programmes, repayment of expenditure, revenue from services rendered against payment, contributions in connection with the European Economic Area and other agreements, financial corrections and other contributions or refunds	200.000	—	200 000
7	Interest in late payments and fines	p.m.	—	p.m.
8	Borrowing and lending operations	25 863 805	—	25 863 805
9	Miscellaneous revenue	43 489 254	—	43 489 254
	GRAND TOTAL	**99 724 386 671**	**+ 1 272 000**	**99 725 658 671**

TITLE 1

OWN RESOURCES

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 2000/597/EC, EURATOM

1 4 0 Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom

1 4 0 0 Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid

AB 1/2004	AB 2/2004	New amounts
72 778 770 051	1 182 000	72 779 952

Remarks

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communitieś own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) thereof.

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to Member Stateś gross national income for this financial year is 0,7286 %.

Member States	AB 2004	AB 2004	New amounts
Belgium	2 077 807 458	33 746	2 077 841
Czech Republic	366 317 100	5 950	366 323
Denmark	1 432 061 316	23 258	1 432 084
Germany	16 025 517 608	260 267	16 025 777
Estonia	37 317 501	606	37 318
Greece	1 192 182 876	19 363	1 192 202
Spain	5 604 517 412	91 023	5 604 608
France	11 892 061 798	193 139	11 892 254
Ireland	867 952 820	14 097	867 966
Italy	9 824 581 994	159 561	9 824 741
Cyprus	59 065 197	960	59 066
Latvia	46 930 415	762	46 931
Lithuania	80 336 401	1 304	80 337
Luxembourg	153 628 867	2 495	153 631
Hungary	354 779 269	5 762	354 785
Malta	21 517 951	349	21 518
Netherlands	3 460 121 175	56 196	3 460 177
Austria	1 655 102 218	26 880	1 655 129
Poland	931 034 447	15 121	931 049
Portugal	996 591 312	16 186	996 607

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 2000/597/EC, EURATOM *(cont'd)*

1 4 0 *(cont'd)*

1 4 0 0 *(cont'd)*

Member States	AB 2004	AB 2004	New amounts
Slovenia	131 426 049	2 135	131 428
Slovakia	159 127 233	2 285	159 129
Finland	1 086 818 945	17 652	1 086 836
Sweden	1 990 416 198	32 326	1 990 448
United Kingdom	12 331 556 491	200 277	12 331 756
Item 1 4 0 0 — Total	72 778 770 051	1 182 000	72 779 952

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUTIES

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION

4 0 0 *Proceeds of the tax on the salaries, wages and allowances of members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension*

AB 1/2004	AB 2/2004	New amounts
447 718 642	76 000	447 794

Remarks

Protocol on the privileges and immunities of the European Communities, and in particular Article 13 thereof.

Council Regulation No 422/67/EEC, 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission and of the President, Judges, Advocates-General and Registrar of the Court of Justice and of the President, Members and Registrar of the Court of First Instance (OJ 187, 8.8.1967, p. 1), as last amended by Regulation (EC, ECSC, Euratom) No 2778/98 (OJ L 347, 23.12.1998, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8), as last amended by Regulation (EC, ECSC, Euratom) No 2459/98 (OJ L 307, 17.11.1998, p. 3).

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ L 72, 14.3.1987, p. 15).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the Members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1), as last amended by Regulation (EC, Euratom, ECSC) No 840/95 (OJ L 85, 19.4.1995, p. 10).

Beginning in July 2000, the Board of Governors of the European Investment Bank decided to apply the Bank's specific indexing arrangement exclusively to salaries and to retain the indexing arrangement decided by the Council of the European Union, which applies to all the other institutions, for the income bands for the purposes of applying the Community tax.

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION *(cont'd)*

4 0 0 *(cont'd)*

Parliament		42 899
Council		22 919
Commission		323 025
— administration	(254 715 000)	
— research and technological development	(38 703 000)	
— European Agency for Reconstruction	(1 100 420)	
— European Aviation Safety Agency	(p.m.)	
— European Agency for Safety and Health at Work	(178 401)	
— European Maritime Safety Agency	(p.m.)	
— European Environment Agency	(993 631)	
— European Agency for the Evaluation of Medicinal Products	(2 613 069)	
— European Food Safety Authority	(p.m.)	
— Translation Centre for the bodies of the European Union	(617 000)	
— European Centre for the Development of Vocational Training	(484 473)	
— Eurojust	(p.m.)	
— European Training Foundation	(453 067)	
— European Foundation for the Improvement of Living and Working Conditions	(574 805)	
— European Monitoring Centre for Drugs and Drug Addiction	(362 454)	
— European Monitoring Centre on Racism and Xenophobia	(132 992)	
— Community Plant Variety Office	(191 925)	
— Office for Administration and Payment of Individual Entitlements	(3 820 000)	
— Office for Harmonization in the Internal Market	(2 555 238)	
— European Communities Personnel Selection Office	(1 191 000)	
— Publications Office	(2 553 886)	
— European Anti-fraud Office	(2 754 000)	
— Infrastructure and Logistics Office in Brussels	(6 492 000)	
— Infrastructure and Logistics Office in Luxembourg	(2 539 000)	
Court of Justice		15 677
Court of Auditors		6 744
European Economic and Social Committee		3 947
Committee of the Regions		2 005
European Ombudsman		326
European Data-Protection Supervisor		76
European Investment Bank		20 850
European Central Bank		8 900
European Investment Fund		425
	Total	447 794

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION *(cont'd)*

4 0 1 ***Staff contributions to the pension scheme***

AB 1/2004	AB 2/2004	New amounts
201 923 453	10 000	201 933

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 83(2) thereof.

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the conditions of employment of staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 1), as last amended by Regulation (Euratom, ECSC, EEC) No 680/87 (OJ L 72, 14.3.1987, p. 15).

Parliament		25 483
Council		15 746
Commission		144 080
— administration	(99 711 000)	
— research and technological development	(27 141 000)	
— European Agency for Reconstruction	(782 179)	
— European Aviation Safety Agency	(p.m.)	
— European Agency for Safety and Health at Work	(144 369)	
— European Maritime Safety Agency	(p.m.)	
— European Environment Agency	(485 932)	
— European Agency for the Evaluation of Medicinal Products	(1 245 457)	
— European Food Safety Authority	(p.m.)	
— Translation Centre for the bodies of the European Union	(585 000)	
— European Centre for the Development of Vocational Training	(406 231)	
— Eurojust	(p.m.)	
— European Training Foundation	(316 151)	
— European Foundation for the Improvement of Living and Working Conditions	(400 349)	
— European Monitoring Centre for Drugs and Drug Addiction	(306 320)	
— European Monitoring Centre on Racism and Xenophobia	(96 647)	
— Community Plant Variety Office	(131 809)	
— Office for Administration and Payment of Individual Entitlements	(1 446 000)	
— Office for Harmonization in the Internal Market	(2 504 025)	
— European Communities Personnel Selection Office	(392 000)	
— Publications Office	(2 902 821)	
— European Anti-fraud Office	(1 746 000)	
— Infrastructure and Logistics Office in Brussels	(2 377 000)	
— Infrastructure and Logistics Office in Luxembourg	(960 000)	

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION *(cont'd)*

4 0 1 *(cont'd)*

Court of Justice		7 753
Court of Auditors		3 933
European Economic and Social Committee		3 085
Committee of the Regions		1 664
European Ombudsman		178
European Data-protection Supervisor		10
	Total	201 933

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION *(cont'd)*

4 0 4 ***Proceeds of the special levy contribution from the salaries of members of the institutions, officials and other servants in active employment***

AB 1/2004	AB 2/2003	New amounts
19 967 092	4 000	19 971

Remarks

Staff Regulations of officials of the European Communities, and in particular Article 66a thereof, as amended by the amended proposal to amend the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Communities.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, and of the President, Judges, Advocates-General and Registrar of the Court of Justice and of the President, Members and Registrar of the Court of First Instance (OJ 187, 8.8.1967, p. 1), as last amended by Regulation (EC, ECSC, Euratom) No 2778/98 (OJ L 347, 23.12.1998, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the Members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1), as last amended by Regulation (EC, Euratom, ECSC) No 840/95 (OJ L 85, 19.4.1995, p. 10).

Parliament		2 213
Council		1 475
Commission		14 750
— administration	(11 894 000)	
— research and technological development	(1 136 326)	
— European Agency for Reconstruction	(95 259)	
— European Aviation Safety Agency	(p.m.)	
— European Agency for Safety and Health at Work	(15 835)	
— European Maritime Safety Agency	(p.m.)	
— European Environment Agency	(48 458)	
— European Agency for the Evaluation of Medicinal Products	(99 744)	
— European Food Safety Authority	(p.m.)	
— Translation Centre for the bodies of the European Union	(56 043)	
— European Centre for the Development of Vocational Training	(41 214)	
— Eurojust	(p.m.)	
— European Training Foundation	(42 060)	
— European Foundation for the Improvement of Living and Working Conditions	(41 866)	
— European Monitoring Centre for Drugs and Drug Addiction	(30 827)	
— European Monitoring Centre on Racism and Xenophobia	(9 182)	
— Community Plant Variety Office	(11 005)	
— Office for Administration and Payment of Individual Entitlements	(186 000)	
— Office for Harmonization in the Internal Market	(192 770)	
— European Communities Personnel Selection Office	(58 000)	
— Publications Office	(237 010)	

CHAPTER 4 0 — DEDUCTIONS FROM REMUNERATION *(cont'd)*

4 0 4 *(cont'd)*

— European Anti-fraud Office	(132 388)	
— Infrastructure and Logistics Office in Brussels	(303 000)	
— Infrastructure and Logistics Office in Luxembourg	(120 000)	
Court of Justice		759
Court of Auditors		388
European Economic and Social Committee		259
Committee of the Regions		105
Ombudsman		13
European Data-protection Supervisor		4
	Total	19 971

SECTION VII — Part B

EUROPEAN DATA PROTECTION SUPERVISOR

Category and grade	BUDGET 2004		Amending Budget		BUDGET 2004 + AB	
	Perm. posts	Temp. posts	Perm. posts	Temp. posts	Perm. posts	Temp. posts
A 1						
A 2						
A 3			1		1	
A 4						
A 5			3		3	
A 6			3		3	
A 7			1		1	
A 8						
Total	—	—	8	—	8	—
L/A 3						
L/A 4						
L/A 5						
L/A 6						
L/A 7						
L/A 8						
Total	—	—	—	—	—	—
B 1						
B 2						
B 3			1		1	
B 4			2		2	
B5			1		1	
Total	—	—	4	—	4	—
C 1						
C 2						
C 3						
C 4			1		1	
C 5			2		2	
Total	—	—	3	—	3	—
D 1						
D 2						
D 3						
D 4						
Total	—	—	—	—	—	—
Grand Total	**—**	**—**	**15**	**—**	**15**	**—**

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

TITLE 4

MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES

Article, Item	Heading	BUDGET 2004	Amending Budget	BUDGET 2004 + AB
4 0 0	***Proceeds of the tax on the salaries, wages and allowances of Members of the institution, officials and other servants***	p.m.	76.000	76.000
4 0 1	***Staff contributions to the financing of the pension fund***	p.m.	10.000	10.000
4 0 4	***Proceeds of the special levy on the salaries of members of the institutions, officials and other servants in active employment***	p.m.	4.000	4.000

STATEMENT OF EXPENDITURE

Article Item	Heading	BUDGET 2004	Amending Budget	BUDGET 2004 + AB
B-100	Salaries, allowances and payments related to salaries	p.m.	235.000	235.000
B-101	Accident and sickness insurance and other social security charges	p.m.	12.000	12.000
B-104	Missions expenses, travel expenses and other ancillary expenditures	p.m.	44.000	44.000
B-105	Allowance and expenses on entering and leaving the service	p.m.	73.000	73.000
B-106	Courses	p.m.	5.000	5.000
B-109	Adjustments of emoluments	p.m.	6.000	6.000
B-1100	Basic salaries	p.m.	104.000	104.000
B-1101	Family allowances	p.m.	14.000	14.000
B-1102	Expatriation and foreign residence allowances (including art 97 of the ECSC Staff Regulation)	p.m.	25.000	25.000
B-1103	Secretarial allowance	p.m.	2.000	2.000
B-111	Other Staff	p.m.	21.000	21.000
B-112	Further training	p.m.	5.000	5.000
B-113	Sickness, accident, occupational disease and unemployment insurance and maintenance of pension rights	p.m.	11.000	11.000
B-114	Miscellaneous allowances and grants	p.m.	7.000	7.000
B-115	Overtime	p.m.	1.000	1.000
B-1175	Translation and interpretation costs	p.m.	65.000	65.000
B-1178	Support for activity	p.m.	38.000	38.000
B-118	Allowance and expenses in connection with officials entering and leaving the service and transfers	p.m.	130.000	130.000
B-119	Adjustments to salaries of officials and other servants	p.m.	6.000	6.000
B-130	Mission expenses, travel expenses and incidental expenditure	p.m.	18.000	18.000
B-170	Entertainment and representation expenses	p.m.	1.000	1.000
B-200	Rent, charges and buildings expenditures	p.m.	58.000	58.000

EUROPEAN OMBUDSMAN AND EUROPEAN DATA-PROTECTION SUPERVISOR

Article Item	Heading	BUDGET 2004	Amending Budget	BUDGET 2004 + AB
B-210	Equipment, operating costs and services relating to data processing	p.m.	46.000	46.000
B-211	Equipment, installation costs and services relating to telecommunications	p.m.	10.000	10.000
B-220	Movable property and associated costs	p.m.	50.000	50.000
B-223	Documentation and library expenditure	p.m.	1.000	1.000
B-230	Current administrative expenditure	p.m.	15.000	15.000
B-250	Meetings in general	p.m.	9.000	9.000
B-260	Limited consultations, studies and survey	p.m.	2.000	2.000
B-270	Expenditure on publishing and information	p.m.	58.000	58.000
B-10 0	Provisional appropriations	p.m.	200.000	200.000