EUROPEAN
COMMISSION

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# AMENDING LETTER
# TO THE DRAFT AMENDING BUDGET N°6/2014

## GENERAL STATEMENT OF REVENUE

## STATEMENT OF EXPENDITURE BY SECTION
## Section III – Commission
## Section VIII – European Ombudsman

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Having regard to:

– the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

– the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the Financial Regulation applicable to the general budget of the Union[1], and in particular Article 41 thereof,

– the Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020[2], and in particular Article 13 thereof,

– the general budget of the European Union for the financial year 2014 adopted on 20 November 2013[3],

– the amending budget No 1/2014[4], adopted on 16 April 2014,

– the draft amending budget No 2/2014[5], adopted on 15 April 2014,

– the draft amending budget No 3/2014[6], adopted on 28 May 2014,

– the draft amending budget No 4/2014[7], adopted on 9 July 2014,

– the draft amending budget No 5/2014[8], adopted on 8 September 2014,

– the draft amending budget No 6/2014[9], adopted on 17 October 2014,

The European Commission hereby presents to the budgetary authority the amending letter to the draft amending budget No 6 to the 2014 budget.

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

The changes to the statement of revenue and expenditure by section are available on EUR-Lex (http://eur-lex.europa.eu/budget/www/index-en.htm). An English version of the changes to this statement is attached for information as a budgetary annex.

1 OJ L 298, 26.10.2012, p. 1.
2 OJ L 347, 20.12.2013, p. 884.
3 OJ L 51, 20.2.2014, p. 1.
4 OJ L 204, 11.07.2014, p.1.
5 COM(2014) 234, 15.4.2014.
6 COM(2014) 329, 28.5.2014.
7 COM(2014) 461, 09.07.2014.
8 COM(2014) 564, 08.09.2014.
9 COM(2014) 649, 17.10.2014.

# TABLE OF CONTENT


**1. INTRODUCTION ..... 3**

**2. OWN RESOURCES ..... 3**

**3. EUROPEAN OMBUDSMAN ..... 4**

**4. SUMMARY TABLE BY MFF HEADING ..... 5**

## 1. INTRODUCTION

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.

## 2. OWN RESOURCES

On 17 October 2014 the Commission adopted Draft Amending Budget (DAB) 6/2014[10]. This DAB 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.

The adjustments of the VAT and GNI own resources balances vary from year to year. 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[11], 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.

This Amending Letter to DAB 6 aims at integrating the necessary adjustments for the VAT and GNI balances as follows:

[10] COM(2014) 649, 17.10.2014.

[11] COM(2014) 704, 12.11.2014.

| Member State | DAB No.6/2014: VAT/GNI balances | Amending Letter to DAB 6/2014: VAT/GNI balances | New amount VAT/GNI balances |
|---|---|---|---|
| Belgium | 118 877 000 | — | 118 877 000 |
| Bulgaria | 36 472 000 | - 36 472 000 | 0 |
| Czech Republic | 78 521 000 | — | 78 521 000 |
| Denmark | - 125 685 000 | — | - 125 685 000 |
| Germany | 1 359 003 000 | — | 1 359 003 000 |
| Estonia | 7 311 000 | — | 7 311 000 |
| Ireland | 112 176 000 | — | 112 176 000 |
| Greece | 221 982 000 | — | 221 982 000 |
| Spain | 589 152 000 | — | 589 152 000 |
| France | 562 251 000 | - 525 273 000 | 36 978 000 |
| Croatia | - 1 419 000 | — | - 1 419 000 |
| Italy | 1 502 273 000 | -1 173 983 000 | 328 290 000 |
| Cyprus | 53 725 000 | - 53 725 000 | 0 |
| Latvia | 24 573 000 | — | 24 573 000 |
| Lithuania | 7 516 000 | — | 7 516 000 |
| Luxembourg | - 66 930 000 | — | - 66 930 000 |
| Hungary | 39 782 000 | — | 39 782 000 |
| Malta | 18 323 000 | - 18 323 000 | 0 |
| Netherlands | 1 103 422 000 | — | 1 103 422 000 |
| Austria | - 57 094 000 | — | - 57 094 000 |
| Poland | - 26 803 000 | — | - 26 803 000 |
| Portugal | 121 602 000 | — | 121 602 000 |
| Romania | 75 080 000 | — | 75 080 000 |
| Slovenia | 8 064 000 | - 8 064 000 | 0 |
| Slovakia | - 6 663 000 | — | - 6 663 000 |
| Finland | - 34 319 000 | — | - 34 319 000 |
| Sweden | 190 111 000 | — | 190 111 000 |
| United Kingdom | 3 616 456 000 | -3 616 456 000 | 0 |
| **Article 310 & 320 — Total** | **9 527 759 000** | **-5 432 296 000** | **4 095 463 000** |

## 3. EUROPEAN OMBUDSMAN

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.

## 4. SUMMARY TABLE BY MFF HEADING

| Heading | Budget 2014 (incl. AB 1 and DAB 3-8/2014) | | Amending letter to Draft Amending Budget 6/2014 | | Budget 2014 (incl. AB 1 and DAB 3-8/2014) | |
|---|---|---|---|---|---|---|
| | CA | PA | CA | PA | CA | PA |
| **1. Smart and inclusive growth** | **63 986 340 779** | **66 374 487 058** | | | **63 986 340 779** | **66 374 487 058** |
| *Ceiling* | *63 973 000 000* | | | | *63 973 000 000* | |
| *Flexibility Instrument* | *89 330 000* | | | | *89 330 000* | |
| *Margin* | *75 989 221* | | | | *75 989 221* | |
| 1a Competitiveness for growth and jobs | 16 484 010 779 | 12 028 322 326 | | | 16 484 010 779 | 12 028 322 326 |
| *Ceiling* | *16 560 000 000* | | | | *16 560 000 000* | |
| *Margin* | *75 989 221* | | | | *75 989 221* | |
| 1b Economic social and territorial cohesion | 47 502 330 000 | 54 346 164 732 | | | 47 502 330 000 | 54 346 164 732 |
| *Ceiling* | *47 413 000 000* | | | | *47 413 000 000* | |
| *Flexibility Instrument* | *89 330 000* | | | | *89 330 000* | |
| *Margin* | | | | | | |
| **2. Sustainable growth: natural resources** | **59 190 929 284** | **56 558 779 469** | | | **59 190 929 284** | **56 558 779 469** |
| *Ceiling* | *59 303 000 000* | | | | *59 303 000 000* | |
| *Margin* | *112 070 716* | | | | *112 070 716* | |
| Of which: European Agricultural Guarantee Fund (EAGF) — Market related expenditure and direct payments | 43 778 100 000 | 43 776 956 403 | | | 43 778 100 000 | 43 776 956 403 |
| *Sub-ceiling* | *44 130 000 000* | | | | *44 130 000 000* | |
| *Net transfer between EAGF and EAFRD* | *351 900 000* | | | | *351 900 000* | |
| *Margin* | | | | | | |
| **3. Security and citizenship** | **2 171 998 732** | **1 677 039 976** | | | **2 171 998 732** | **1 677 039 976** |
| *Ceiling* | *2 179 000 000* | | | | *2 179 000 000* | |
| *Margin* | *7 001 268* | | | | *7 001 268* | |
| **4. Global Europe** | **8 325 000 000** | **6 842 004 256** | | | **8 325 000 000** | **6 842 004 256** |
| *Ceiling* | 8 335 000 000 | | | | 8 335 000 000 | |
| *Margin* | *10 000 000* | | | | *10 000 000* | |
| **5. Administration** | **8 404 610 581** | **8 405 483 381** | **- 93 500** | **- 93 500** | **8 404 517 081** | **8 405 389 881** |
| *Ceiling* | *8 721 000 000* | | | | *8 721 000 000* | |
| *Margin* | *316 389 419* | | | | *316 482 919* | |
| Of which: Administrative expenditure of the institutions | 6 797 485 938 | 6 798 358 738 | | | 6 797 485 938 | 6 798 358 738 |
| *Sub-ceiling* | *7 056 000 000* | | | | *7 056 000 000* | |
| *Margin* | *258 514 062* | | | | *258 514 062* | |
| **6. Compensations** | **28 600 000** | **28 600 000** | | | **28 600 000** | **28 600 000** |
| *Ceiling* | *29 000 000* | | | | *29 000 000* | |
| *Margin* | *400 000* | | | | *400 000* | |
| **Total** | **142 107 479 376** | **139 886 394 140** | | | **142 107 385 876** | **139 886 300 640** |
| ***Ceiling*** | ***142 540 000 000*** | ***135 866 000 000*** | | | ***142 540 000 000*** | ***135 866 000 000*** |
| ***Flexibility Instrument*** | ***89 330 000*** | | | | ***89 330 000*** | |
| ***Contingency Margin*** | | ***4 026 700 000*** | | | | ***4 026 700 000*** |
| ***Margin*** | ***521 850 624*** | ***6 305 860*** | | | ***521 944 124*** | ***6 399 360*** |
| **Special Instruments** | **582 905 968** | **482 875 868** | | | **582 905 968** | **482 875 868** |
| **Grand Total** | **142 690 385 344** | **140 369 270 008** | | | **142 690 291 844** | **140 369 176 508** |