



EUROPEAN COMMISSION

DOCUMENTS

DRAFT **General budget** **of the European Union** **for the financial year 2016**

GENERAL STATEMENT OF REVENUE

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- C. **Establishment plan staff**
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All amounts in this budget document are expressed in euro unless otherwise indicated.

Any revenue provided for in Article 21(2) and (3) of the Financial Regulation, entered in Titles 5 and 6 of the statement of revenue, may lead to additional appropriations being entered on the headings which bore the initial expenditure giving rise to the corresponding revenue.

Figures for outturn refer to all authorised appropriations, including budget appropriations, additional appropriations and earmarked revenue.

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of the European Union
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**DRAFT GENERAL BUDGET
OF THE EUROPEAN UNION FOR
THE FINANCIAL YEAR 2016**

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A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

INTRODUCTION

The general budget of the Union is the instrument which sets out and authorises the total amount of revenue and expenditure deemed necessary for the European Union and the European Atomic Energy Community for each year.

The budget is established and implemented in compliance with the principles of unity, budgetary accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency.

- The *principle of unity* and the *principle of budgetary accuracy* mean that all revenue and expenditure of the Union when it is charged to the budget must be incorporated in a single document.
- The *principle of annuality* means that the budget is adopted for one budgetary year at a time and that both commitment and payment appropriations for the current budgetary year must, in principle, be used in the course of the year.
- The *principle of equilibrium* means that forecasts of revenue for the budgetary year must be equal to payment appropriations for that year; borrowing to cover any budget deficit which may arise is not compatible with the own resources system and will not be authorised.
- In accordance with the *principle of unit of account*, the budget is drawn up and implemented in euros and the accounts shall be presented in euros.
- The *principle of universality* means that total revenue is to cover total payment appropriations with the exception of a limited number of revenue items which are assigned to particular items of expenditure. Revenue and expenditure are entered in full in the budget without any adjustment against each other.
- The *principle of specification* means that each appropriation must have a given purpose and be assigned to a specific objective in order to prevent any confusion between appropriations.
- The *principle of sound financial management* is defined by reference to the principles of economy, efficiency and effectiveness.
- The budget is established in compliance with the *principle of transparency*, ensuring sound information on the implementation of the budget and the accounts.

The budget presents appropriations and resources by purpose (activity-based budgeting), with a view to enhancing transparency in the management of the budget with reference to the objectives of sound financial management and in particular efficiency and effectiveness.

The expenditure authorised by the present budget totals EUR 153 529 460 781 in commitment appropriations and EUR 143 541 453 114 in payment appropriations, representing a variation rate of –5,20 % and of +1,60 % respectively by comparison with the 2015 budget.

Budgetary revenue totals EUR 143 541 453 114. The uniform rate of call for the VAT resource is 0,30 % whilst that for the GNI resource is 0,7112 %. Traditional own resources (customs duties and sugar levies) account for 12,95 % of the financing of the budget for 2016. The VAT resource accounts for 13,11 % and the GNI resource for 72,83 %. Other revenue for this financial year is estimated at EUR 1 599 854 699.

The own resources needed to finance the 2016 budget account for 0,97 % of the total GNI, thus falling below the ceiling of 1,23 % of GNI calculated using the method set out in Article 3(1) of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17).

The tables below set out step by step the method used to calculate the financing of the 2016 budget.

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2016 pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2016	Budget 2015 ⁽¹⁾	Change (%)
1. Smart and inclusive growth	66 578 193 962	66 853 308 910	- 0,41
2. Sustainable growth: natural resources	55 865 891 958	55 998 594 804	- 0,24
3. Security and citizenship	2 258 959 739	1 929 165 795	+ 17,10
4. Global Europe	9 539 215 403	7 422 489 907	+ 28,52
5. Administration	8 910 192 052	8 658 756 179	+ 2,90
6. Compensation	p.m.	p.m.	—
Special instruments	389 000 000	418 230 818	- 6,99
Total expenditure ⁽²⁾	143 541 453 114	141 280 546 413	+ 1,60
<p>⁽¹⁾ The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015, p. 1) plus amending budget No 1/2015 and draft amending budget No 1/2015 and draft amending budgets No 3 to No 5/2015.</p> <p>⁽²⁾ 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'.</p>			

REVENUE

Description	Budget 2016	Budget 2015 ⁽¹⁾	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 599 854 699	1 575 497 557	+ 1,55
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	1 434 557 708	—
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.	p.m.	—
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	1 599 854 699	3 010 055 265	- 46,85
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	18 590 000 000	16 825 900 000	+ 10,48
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 812 783 576	18 264 479 250	+ 3,00
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	104 538 814 839	103 180 111 898	+ 1,32
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁽²⁾	141 941 598 415	138 270 491 148	+ 2,66
Total revenue ⁽³⁾	143 541 453 114	141 280 546 413	+ 1,60
<p>⁽¹⁾ The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015, p.1) plus amending budget No 1/2015 and draft amending budget No 1/2015 and draft amending budgets No 3 to No 5/2015.</p> <p>⁽²⁾ The own resources for the 2016 budget are determined on the basis of the budget forecasts adopted at the 163th meeting of the Advisory Committee on Own Resources on 19 May 2015.</p> <p>⁽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'.</p>			

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(b) of Decision 2007/436/EC, 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 base ⁽¹⁾	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 744 699 000	4 145 592 000	50	2 072 796 000	1 744 699 000	
Bulgaria	210 850 884	421 349 576	50	210 674 788	210 674 788	Bulgaria
Czech Republic	669 395 447	1 504 649 302	50	752 324 651	669 395 447	
Denmark	1 039 399 365	2 784 815 730	50	1 392 407 865	1 039 399 365	
Germany	13 041 327 753	31 089 578 000	50	15 544 789 000	13 041 327 753	
Estonia	100 673 730	206 957 500	50	103 478 750	100 673 730	
Ireland	730 296 000	1 681 832 000	50	840 916 000	730 296 000	
Greece	737 959 500	1 825 366 000	50	912 683 000	737 959 500	
Spain	4 584 349 000	11 112 124 500	50	5 556 062 250	4 584 349 000	
France	9 842 907 391	22 246 075 500	50	11 123 037 750	9 842 907 391	
Croatia	261 595 059	427 238 463	50	213 619 232	213 619 232	Croatia
Italy	5 806 143 000	16 221 126 500	50	8 110 563 250	5 806 143 000	
Cyprus	106 733 609	164 549 000	50	82 274 500	82 274 500	Cyprus
Latvia	94 350 984	258 200 500	50	129 100 250	94 350 984	
Lithuania	150 145 740	384 106 522	50	192 053 261	150 145 740	
Luxembourg	298 311 000	319 485 000	50	159 742 500	159 742 500	Luxembourg
Hungary	446 561 568	1 118 843 433	50	559 421 717	446 561 568	
Malta	58 943 842	83 745 500	50	41 872 750	41 872 750	Malta
Netherlands	2 731 320 500	6 795 975 500	50	3 397 987 750	2 731 320 500	
Austria	1 540 873 000	3 299 760 000	50	1 649 880 000	1 540 873 000	
Poland	1 853 096 591	4 416 658 720	50	2 208 329 360	1 853 096 591	
Portugal	808 661 500	1 766 052 500	50	883 026 250	808 661 500	
Romania	579 320 158	1 617 874 308	50	808 937 154	579 320 158	
Slovenia	187 196 000	376 395 000	50	188 197 500	187 196 000	
Slovakia	266 308 000	773 099 500	50	386 549 750	266 308 000	
Finland	932 204 500	2 045 366 500	50	1 022 683 250	932 204 500	
Sweden	1 958 026 409	4 517 946 432	50	2 258 973 216	1 958 026 409	
United Kingdom	12 155 879 682	25 379 828 021	50	12 689 914 011	12 155 879 682	
Total	62 937 529 212	146 984 591 507		73 492 295 755	62 709 278 588	

⁽¹⁾ The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(b) of Decision 2007/436/EC, 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	1 744 699 000	0,300	523 409 700
Bulgaria	210 674 788	0,300	63 202 436
Czech Republic	669 395 447	0,300	200 818 634
Denmark	1 039 399 365	0,300	311 819 810
Germany	13 041 327 753	0,300	3 912 398 326
Estonia	100 673 730	0,300	30 202 119
Ireland	730 296 000	0,300	219 088 800
Greece	737 959 500	0,300	221 387 850
Spain	4 584 349 000	0,300	1 375 304 700
France	9 842 907 391	0,300	2 952 872 217
Croatia	213 619 232	0,300	64 085 770
Italy	5 806 143 000	0,300	1 741 842 900
Cyprus	82 274 500	0,300	24 682 350
Latvia	94 350 984	0,300	28 305 295
Lithuania	150 145 740	0,300	45 043 722
Luxembourg	159 742 500	0,300	47 922 750
Hungary	446 561 568	0,300	133 968 470
Malta	41 872 750	0,300	12 561 825
Netherlands	2 731 320 500	0,300	819 396 150
Austria	1 540 873 000	0,300	462 261 900
Poland	1 853 096 591	0,300	555 928 977
Portugal	808 661 500	0,300	242 598 450
Romania	579 320 158	0,300	173 796 047
Slovenia	187 196 000	0,300	56 158 800
Slovakia	266 308 000	0,300	79 892 400
Finland	932 204 500	0,300	279 661 350
Sweden	1 958 026 409	0,300	587 407 923
United Kingdom	12 155 879 682	0,300	3 646 763 905
Total	62 709 278 588		18 812 783 576

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, 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	4 145 592 000	0,7 112 230 (1)	2 948 440 174
Bulgaria	421 349 576		299 673 489
Czech Republic	1 504 649 302		1 070 141 116
Denmark	2 784 815 730		1 980 624 860
Germany	31 089 578 000		22 111 621 393
Estonia	206 957 500		147 192 924
Ireland	1 681 832 000		1 196 157 517
Greece	1 825 366 000		1 298 242 192
Spain	11 112 124 500		7 903 197 972
France	22 246 075 500		15 821 919 453
Croatia	427 238 463		303 861 800
Italy	16 221 126 500		11 536 837 449
Cyprus	164 549 000		117 031 025
Latvia	258 200 500		183 638 121
Lithuania	384 106 522		273 185 374
Luxembourg	319 485 000		227 225 064
Hungary	1 118 843 433		795 747 127
Malta	83 745 500		59 561 722
Netherlands	6 795 975 500		4 833 453 746
Austria	3 299 760 000		2 346 865 043
Poland	4 416 658 720		3 141 229 046
Portugal	1 766 052 500		1 256 057 070
Romania	1 617 874 308		1 150 669 339
Slovenia	376 395 000		267 700 762
Slovakia	773 099 500		549 846 107
Finland	2 045 366 500		1 454 711 597
Sweden	4 517 946 432		3 213 267 191
United Kingdom	25 379 828 021		18 050 716 166
Total	146 984 591 507		104 538 814 839

(1) Calculation of rate: (104 538 814 839) / (146 984 591 507) = 0,711 222 950 427 572.

TABLE 4

Correction of budgetary imbalances for the United Kingdom for the year 2015 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient ⁽¹⁾ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	19,4 288	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3 919	
3. (1) – (2)	12,0 369	
4. Total allocated expenditure		130 016 348 031
5. Enlargement related expenditure ⁽²⁾		36 305 752 879
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		93 710 595 151
7. United Kingdom's correction original amount = (3) × (6) × 0,66		7 444 724 929
8. United Kingdom's advantage ⁽³⁾		2 212 027 407
9. Core United Kingdom's correction = (7) – (8)		5 232 697 523
10. Windfall gains deriving from traditional own resources ⁽⁴⁾		– 50 550 782
11. Correction for the United Kingdom = (9) – (10)		5 283 248 305

(¹) Rounded percentages.
(²) The amount of enlargement-related expenditure corresponds to total allocated expenditure in the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.
(³) 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.
(⁴) These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 5

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 283 248 305 (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	2,82	3,41	5,46		1,54	4,95	261 447 948
Bulgaria	0,29	0,35	0,56		0,16	0,50	26 573 040
Czech Republic	1,02	1,24	1,98		0,56	1,80	94 892 954
Denmark	1,89	2,29	3,67		1,03	3,32	175 628 561
Germany	21,15	25,57	0,00	– 19,17	0,00	6,39	337 679 947
Estonia	0,14	0,17	0,27		0,08	0,25	13 052 084
Ireland	1,14	1,38	2,22		0,62	2,01	106 067 246
Greece	1,24	1,50	2,40		0,68	2,18	115 119 431
Spain	7,56	9,14	14,64		4,13	13,26	700 802 719
France	15,13	18,29	29,31		8,26	26,56	1 402 981 958
Croatia	0,29	0,35	0,56		0,16	0,51	26 944 431
Italy	11,04	13,34	21,37		6,02	19,36	1 023 009 556
Cyprus	0,11	0,14	0,22		0,06	0,20	10 377 528
Latvia	0,18	0,21	0,34		0,10	0,31	16 283 800
Lithuania	0,26	0,32	0,51		0,14	0,46	24 224 251
Luxembourg	0,22	0,26	0,42		0,12	0,38	20 148 798
Hungary	0,76	0,92	1,47		0,42	1,34	70 561 531
Malta	0,06	0,07	0,11		0,03	0,10	5 281 535
Netherlands	4,62	5,59	0,00	– 4,19	0,00	1,40	73 814 596
Austria	2,24	2,71	0,00	– 2,04	0,00	0,68	35 840 396
Poland	3,00	3,63	5,82		1,64	5,27	278 543 175
Portugal	1,20	1,45	2,33		0,66	2,11	111 378 737
Romania	1,10	1,33	2,13		0,60	1,93	102 033 658
Slovenia	0,26	0,31	0,50		0,14	0,45	23 737 913
Slovakia	0,53	0,64	1,02		0,29	0,92	48 756 674
Finland	1,39	1,68	2,69		0,76	2,44	128 994 091
Sweden	3,07	3,72	0,00	– 2,79	0,00	0,93	49 071 747
United Kingdom	17,27	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 28,19	28,19	100,00	5 283 248 305

The calculations are made to 15 decimal places.

TABLE 6

Summary of financing ⁽¹⁾ 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 ⁽²⁾
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)
Belgium	6 600 000	1 769 700 000	1 776 300 000	592 100 000	523 409 700	2 948 440 174	261 447 948	3 733 297 822	3,03	5 509 597 822
Bulgaria	400 000	58 200 000	58 600 000	19 533 333	63 202 436	299 673 489	26 573 040	389 448 965	0,32	448 048 965
Czech Republic	3 400 000	216 200 000	219 600 000	73 200 000	200 818 634	1 070 141 116	94 892 954	1 365 852 704	1,11	1 585 452 704
Denmark	3 400 000	340 900 000	344 300 000	114 766 667	311 819 810	1 980 624 860	175 628 561	2 468 073 231	2,00	2 812 373 231
Germany	26 300 000	3 655 500 000	3 681 800 000	1 227 266 664	3 912 398 326	22 111 621 393	337 679 947	26 361 699 666	21,37	30 043 499 666
Estonia	0	24 900 000	24 900 000	8 300 000	30 202 119	147 192 924	13 052 084	190 447 127	0,15	215 347 127
Ireland	0	250 700 000	250 700 000	83 566 667	219 088 800	1 196 157 517	106 067 246	1 521 313 563	1,23	1 772 013 563
Greece	1 400 000	130 300 000	131 700 000	43 900 000	221 387 850	1 298 242 192	115 119 431	1 634 749 473	1,33	1 766 449 473
Spain	4 700 000	1 261 400 000	1 266 100 000	422 033 334	1 375 304 700	7 903 197 972	700 802 719	9 979 305 391	8,09	11 245 405 391
France	30 900 000	1 571 200 000	1 602 100 000	534 033 333	2 952 872 217	15 821 919 453	1 402 981 958	20 177 773 628	16,36	21 779 873 628
Croatia	1 700 000	44 000 000	45 700 000	15 233 334	64 085 770	303 861 800	26 944 431	394 892 001	0,32	440 592 001
Italy	4 700 000	1 596 900 000	1 601 600 000	533 866 667	1 741 842 900	11 536 837 449	1 023 009 556	14 301 689 905	11,59	15 903 289 905
Cyprus	0	17 800 000	17 800 000	5 933 333	24 682 350	117 031 025	10 377 528	152 090 903	0,12	169 890 903
Latvia	0	28 200 000	28 200 000	9 400 000	28 305 295	183 638 121	16 283 800	228 227 216	0,19	256 427 216
Lithuania	800 000	69 600 000	70 400 000	23 466 667	45 043 722	273 185 374	24 224 251	342 453 347	0,28	412 853 347
Luxembourg	0	15 100 000	15 100 000	5 033 333	47 922 750	227 225 064	20 148 798	295 296 612	0,24	310 396 612
Hungary	2 100 000	109 300 000	111 400 000	37 133 333	133 968 470	795 747 127	70 561 531	1 000 277 128	0,81	1 111 677 128
Malta	0	11 200 000	11 200 000	3 733 333	12 561 825	59 561 722	5 281 535	77 405 082	0,06	88 605 082
Netherlands	7 200 000	2 230 500 000	2 237 700 000	745 900 000	819 396 150	4 833 453 746	73 814 596	5 726 664 492	4,64	7 964 364 492
Austria	3 200 000	208 100 000	211 300 000	70 433 334	462 261 900	2 346 865 043	35 840 396	2 844 967 339	2,31	3 056 267 339
Poland	12 800 000	489 200 000	502 000 000	167 333 334	555 928 977	3 141 229 046	278 543 175	3 975 701 198	3,22	4 477 701 198
Portugal	100 000	131 200 000	131 300 000	43 766 667	242 598 450	1 256 057 070	111 378 737	1 610 034 257	1,31	1 741 334 257
Romania	900 000	123 500 000	124 400 000	41 466 667	173 796 047	1 150 669 339	102 033 658	1 426 499 044	1,16	1 550 899 044
Slovenia	0	64 200 000	64 200 000	21 400 000	56 158 800	267 700 762	23 737 913	347 597 475	0,28	411 797 475
Slovakia	1 300 000	96 400 000	97 700 000	32 566 667	79 892 400	549 846 107	48 756 674	678 495 181	0,55	776 195 181
Finland	700 000	113 700 000	114 400 000	38 133 333	279 661 350	1 454 711 597	128 994 091	1 863 367 038	1,51	1 977 767 038
Sweden	2 600 000	514 300 000	516 900 000	172 300 000	587 407 923	3 213 267 191	49 071 747	3 849 746 861	3,12	4 366 646 861
United Kingdom	9 500 000	3 323 100 000	3 332 600 000	1 110 866 667	3 646 763 905	18 050 716 166	- 5 283 248 305	16 414 231 766	13,31	19 746 831 766
Total	124 700 000	18 465 300 000	18 590 000 000	6 196 666 667	18 812 783 576	104 538 814 839	0	123 351 598 415	100,00	141 941 598 415

⁽¹⁾ p.m. (own resources + other revenue = total revenue = total expenditure); (141 941 598 415 + 1 599 854 699 = 143 541 453 114 = 143 541 453 114).⁽²⁾ Total own resources as percentage of GNI: (141 941 598 415) / (14 698 459 150 700) = 0,97 %; own resources ceiling as percentage of GNI: 1,23 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Title	Heading	Financial year 2016	Financial year 2015	Financial year 2014
1	OWN RESOURCES	141 941 598 415	138 270 491 148	128 866 678 682,39
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	1 434 557 708	5 100 054 025,61
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 332 505 797	1 300 952 883	1 251 228 829,93
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	55 455 202	54 453 674	578 079 503,85
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000	60 000 000	3 224 982 237,29
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000	123 000 000	4 606 681 826,68
8	BORROWING AND LENDING OPERATIONS	3 892 700	6 890 000	297 309 339,40
9	MISCELLANEOUS REVENUE	25 001 000	30 201 000	15 103 275,47
	GRAND TOTAL	143 541 453 114	141 280 546 413	143 940 117 720,62

TITLE 1

OWN RESOURCES

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM)

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 1 1				
1 1 0	<i>Production levies related to the marketing year 2005/2006 and previous years</i>	p.m.	p.m.	- 200 437 776,87	
1 1 1	<i>Sugar storage levies</i>	p.m.	p.m.	0,—	
1 1 3	<i>Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose</i>	p.m.	p.m.	0,—	
1 1 7	<i>Production charge</i>	124 700 000	124 700 000	124 144 904,02	99,55
1 1 8	<i>One-off amounts on additional sugar quotas and supplementary isoglucose quotas</i>	p.m.	p.m.	0,—	
1 1 9	<i>Surplus amount</i>	p.m.	p.m.	7 272 590,08	
	CHAPTER 1 1 — TOTAL	124 700 000	124 700 000	- 69 020 282,77	- 55,35
	CHAPTER 1 2				
1 2 0	<i>Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom</i>	18 465 300 000	16 701 200 000	16 498 505 401,97	89,35
	CHAPTER 1 2 — TOTAL	18 465 300 000	16 701 200 000	16 498 505 401,97	89,35
	CHAPTER 1 3				
1 3 0	<i>Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom</i>	18 812 783 576	18 264 479 250	17 746 098 140,88	94,33
	CHAPTER 1 3 — TOTAL	18 812 783 576	18 264 479 250	17 746 098 140,88	94,33
	CHAPTER 1 4				
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	104 538 814 839	103 180 111 898	94 863 129 955,36	90,74
	CHAPTER 1 4 — TOTAL	104 538 814 839	103 180 111 898	94 863 129 955,36	90,74

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES**CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN**

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
1 5 0	CHAPTER 1 5				
	<i>Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom</i>	0,—	0,—	- 172 034 533,05	
	CHAPTER 1 5 — TOTAL	0,—	0,—	- 172 034 533,05	
1 6 0	CHAPTER 1 6				
	<i>Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom</i>	p.m.	p.m.	0,—	
	CHAPTER 1 6 — TOTAL	p.m.	p.m.	0,—	
Title 1 — Total		141 941 598 415	138 270 491 148	128 866 678 682,39	90,79

TITLE 1
OWN RESOURCES

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM)

1 1 0 *Production levies related to the marketing year 2005/2006 and previous years*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	– 200 437 776,87

Remarks

The common organisation of the market in the sugar sector provided that sugar, isoglucose and inulin syrup producers had to pay basic and B production levies. These levies were intended to cover market support expenditure. At present amounts entered under this article are a consequence of the revision of past established levies. Levies for the marketing years 2007/2008 and following years are entered under Article 1 1 7 of this chapter as a 'production charge'.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Council Regulation (EU) No 1360/2013 of 2 December 2013 fixing the production levies in the sugar sector for the 2001/2002, 2002/2003, 2003/2004, 2004/2005 and 2005/2006 marketing years, the coefficient required for calculating the additional levy for the 2001/2002 and 2004/2005 marketing years and the amount to be paid by sugar manufacturers to beet sellers in respect of the difference between the maximum levy and the levy to be charged for the 2002/2003, 2003/2004 and 2005/2006 marketing years (OJ L 343, 19.12.2013, p. 2).

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	– 13 407 918,37
Bulgaria	—	—	0,—
Czech Republic	p.m.	p.m.	– 615 887,57
Denmark	p.m.	p.m.	– 8 435 300,68
Germany	p.m.	p.m.	– 66 326 085,22
Estonia	—	—	0,—
Ireland	p.m.	p.m.	– 1 629 765,17
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	– 3 104 371,25
France	p.m.	p.m.	– 67 344 987,65
Croatia	—	—	0,—

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)

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(cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
Italy	p.m.	p.m.	– 5 424 004,14
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	– 37 347,10
Lithuania	p.m.	p.m.	– 52 491,31
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	– 15 999 527,09
Austria	p.m.	p.m.	– 6 408 204,35
Poland	p.m.	p.m.	– 3 938 707,93
Portugal	p.m.	p.m.	– 552 030,26
Romania	—	—	0,—
Slovenia	p.m.	p.m.	– 4 159,31
Slovakia	p.m.	p.m.	– 999 645,34
Finland	p.m.	p.m.	– 1 324 320,10
Sweden	p.m.	p.m.	3 232 826,45
United Kingdom	p.m.	p.m.	– 8 065 850,48
<i>Article 110 — Total</i>	p.m.	p.m.	– 200 437 776,87

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Sugar storage levies

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This article is intended for the recording of income charged by new Member States in the event of non-elimination of sugar stocks considered surplus within the meaning of Commission Regulation (EC) No 60/2004 of 14 January 2004 laying down transitional measures in the sugar sector by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (OJ L 9, 15.1.2004, p. 8).

It is also intended to record revenue from the outstanding sugar storage levies as Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1) abolished the storage levy.

This article also covers the outstanding amounts due pursuant to Article 5 of Commission Regulation (EEC) No 65/82 of 13 January 1982 laying down detailed rules for carrying forward sugar to the following marketing year (OJ L 9, 14.1.1982, p. 14) when the obligation to store sugar carried forward is not complied with, and the amounts due in accordance with Council Regulation (EEC) No 1789/81 of 30 June 1981 laying down general rules concerning the system of minimum stocks in the sugar sector (OJ L 177, 1.7.1981, p. 39) when the general rules concerning the system of minimum stocks in the sugar sector are not complied with.

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)

1 1 1 (cont'd)

Figures are net of collection costs.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 1 1 1 — Total</i>	p.m.	p.m.	0,—

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)

113 Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Amounts corresponding to charges levied on non-exported C sugar, C isoglucose and C inulin syrup production. They comprise as well the charges levied on substituted C sugar and C isoglucose.

Figures are net of collection costs.

Legal basis

Commission Regulation (EEC) No 2670/81 of 14 September 1981 laying down detailed implementing rules in respect of sugar production in excess of the quota (OJ L 262, 16.9.1981, p. 14).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	0,—
Bulgaria	—	—	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	—	—	0,—
Italy	p.m.	p.m.	0,—
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)

1 1 3 (cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	—	—	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 1 1 3 —Total</i>	p.m.	p.m.	0,—

1 1 7 *Production charge*

Financial year 2016	Financial year 2015	Financial year 2014
124 700 000	124 700 000	124 144 904,02

Remarks

Under the actual common organisation of the markets in the sugar sector, a production charge is levied on undertakings producing sugar, isoglucose or inulin syrup.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 16 thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Article 51 thereof.

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), and in particular Article 128 thereof.

CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)

117 (cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	6 600 000	6 600 000	6 601 725,9
Bulgaria	400 000	400 000	401 391,00
Czech Republic	3 400 000	3 400 000	3 154 847,61
Denmark	3 400 000	3 400 000	3 349 426,03
Germany	26 300 000	26 300 000	26 339 173,20
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	1 400 000	1 400 000	1 428 318,00
Spain	4 700 000	4 700 000	4 728 467,70
France	30 900 000	30 900 000	30 933 280,80
Croatia	1 700 000	1 700 000	1 726 191,35
Italy	4 700 000	4 700 000	4 173 118,86
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	800 000	800 000	812 268,00
Luxembourg	—	—	0,—
Hungary	2 100 000	2 100 000	1 989 781,53
Malta	—	—	0,—
Netherlands	7 200 000	7 200 000	7 243 992,00
Austria	3 200 000	3 200 000	3 159 246,60
Poland	12 800 000	12 800 000	12 999 821,70
Portugal	100 000	100 000	56 250,00
Romania	900 000	900 000	749 593,27
Slovenia	p.m.	p.m.	0,—
Slovakia	1 300 000	1 300 000	1 317 300,75
Finland	700 000	700 000	728 991,00
Sweden	2 600 000	2 600 000	2 561 481,88
United Kingdom	9 500 000	9 500 000	9 690 236,84
<i>Article 117—Total</i>	124 700 000	124 700 000	124 144 904,02

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One-off amounts on additional sugar quotas and supplementary isoglucose quotas

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)

1 1 8 (cont'd)

Remarks

A one-off amount is levied on additional sugar quotas or supplementary isoglucose quotas which have been allocated to undertakings in accordance with Article 58 of Regulation (EC) No 1234/2007.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 8 and Article 9(2) and (3) thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	—	—	0,—
Italy	p.m.	p.m.	0,—
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)

1 1 8

(cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 1 1 8 —Total</i>	p.m.	p.m.	0,—

1 1 9

Surplus amount

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	7 272 590,08

Remarks

A surplus amount shall be levied and charged by the Member States to the undertakings concerned located on its territory in accordance with Article 142 of Regulation (EU) No 1308/2013.

Figures are net of collection costs.

Legal basis

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Article 15 thereof.

Commission Regulation (EC) No 967/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards sugar production in excess of the quota (OJ L 176, 30.6.2006, p. 22).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)

1 1 9 (cont'd)

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Article 64 thereof.

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	83 144,11
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	1 954,96
Denmark	p.m.	p.m.	1 740 974,63
Germany	p.m.	p.m.	16 886,63
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	5 362 941,03
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	66 688,72
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 1 1 9 — Total</i>	p.m.	p.m.	7 272 590,08

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM

1 2 0 Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom

Financial year 2016	Financial year 2015	Financial year 2014
18 465 300 000	16 701 200 000	16 498 505 401,97

Remarks

The assignment of customs duties as own resources to the financing of common expenditure is the logical consequence of the free movement of goods within the Union. This article may comprise levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the European Union in respect of trade with third countries and customs duties on products under the expired Treaty establishing the European Coal and Steel Community.

Figures are net of collection costs.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(a) thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	1 769 700 000	1 502 800 000	1 579 252 097,99
Bulgaria	58 200 000	62 900 000	56 281 047,22
Czech Republic	216 200 000	176 200 000	195 365 856,43
Denmark	340 900 000	325 000 000	297 527 451,41
Germany	3 655 500 000	3 525 500 000	3 367 018 994,23
Estonia	24 900 000	24 500 000	22 157 722,02
Ireland	250 700 000	237 400 000	227 194 978,98
Greece	130 300 000	111 800 000	121 801 765,78
Spain	1 261 400 000	1 099 500 000	1 131 277 339,92
France	1 571 200 000	1 488 500 000	1 425 142 160,20
Croatia	44 000 000	36 100 000	40 797 860,51
Italy	1 596 900 000	1 481 900 000	1 521 698 520,46
Cyprus	17 800 000	15 100 000	17 833 312,16
Latvia	28 200 000	23 500 000	25 916 142,36
Lithuania	69 600 000	57 600 000	63 542 514,10
Luxembourg	15 100 000	12 300 000	14 026 782,88
Hungary	109 300 000	89 300 000	103 521 371,54

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM (cont'd)

1 2 0 (cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
Malta	11 200 000	9 200 000	10 453 493,79
Netherlands	2 230 500 000	2 054 200 000	1 990 418 279,32
Austria	208 100 000	180 600 000	181 825 082,14
Poland	489 200 000	398 300 000	419 092 498,17
Portugal	131 200 000	131 700 000	111 464 267,00
Romania	123 500 000	111 100 000	105 045 495,15
Slovenia	64 200 000	62 600 000	58 214 760,15
Slovakia	96 400 000	96 900 000	94 783 821,56
Finland	113 700 000	124 300 000	127 444 447,23
Sweden	514 300 000	478 700 000	460 313 132,26
United Kingdom	3 323 100 000	2 783 700 000	2 729 094 207,01
<i>Article 1 2 0 — Total</i>	18 465 300 000	16 701 200 000	16 498 505 401,97

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM

1 3 0 *Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom*

Financial year 2016	Financial year 2015	Financial year 2014
18 812 783 576	18 264 479 250	17 746 098 140,88

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to Union rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(b) and (4) thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	523 409 700	516 122 100	499 622 100,00
Bulgaria	63 202 436	60 381 000	57 927 299,98
Czech Republic	200 818 634	185 464 500	178 500 769,55
Denmark	311 819 810	313 793 400	285 410 895,73
Germany	3 912 398 326	3 861 961 500	3 725 690 100,00
Estonia	30 202 119	27 668 100	26 144 100,00
Ireland	219 088 800	198 097 800	196 628 400,00

CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM (cont'd)

1 3 0 (cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
Greece	221 387 850	215 301 600	212 793 600,00
Spain	1 375 304 700	1 460 361 900	1 427 048 700,00
France	2 952 872 217	2 982 951 300	2 919 401 100,00
Croatia	64 085 770	64 554 900	63 252 010,89
Italy	1 741 842 900	1 847 532 600	1 812 851 100,00
Cyprus	24 682 350	23 745 000	23 013 300,00
Latvia	28 305 295	28 466 700	26 570 100,00
Lithuania	45 043 722	44 028 000	41 524 799,99
Luxembourg	47 922 750	49 988 400	48 755 700,00
Hungary	133 968 470	121 008 900	116 203 011,65
Malta	12 561 825	11 082 900	10 564 650,00
Netherlands	819 396 150	839 144 700	823 095 900,00
Austria	462 261 900	463 060 800	449 919 300,00
Poland	555 928 977	545 447 100	521 397 619,07
Portugal	242 598 450	232 576 800	230 141 400,00
Romania	173 796 047	169 136 100	159 153 321,63
Slovenia	56 158 800	53 578 950	52 845 450,00
Slovakia	79 892 400	71 468 700	69 001 800,00
Finland	279 661 350	283 834 800	278 532 000,00
Sweden	587 407 923	582 110 100	557 232 228,74
United Kingdom	3 646 763 905	3 011 610 600	2 932 877 383,65
<i>Article 1 3 0 — Total</i>	18 812 783 576	18 264 479 250	17 746 098 140,88

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM

1 4 0 *Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom*

Financial year 2016	Financial year 2015	Financial year 2014
104 538 814 839	103 180 111 898	94 863 129 955,36

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.

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM (cont'd)

1 4 0 (cont'd)

The rate to be applied to the Member States' gross national income for this financial year is 0,7112 %.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(c) thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	2 948 440 174	2 991 794 503	2 752 569 449,00
Bulgaria	299 673 489	306 341 422	280 112 820,00
Czech Republic	1 070 141 116	1 037 381 456	949 765 706,98
Denmark	1 980 624 860	2 024 445 418	1 861 245 102,04
Germany	22 111 621 393	22 190 096 940	20 336 920 973,00
Estonia	147 192 924	146 727 181	130 457 204,00
Ireland	1 196 157 517	1 100 811 932	1 005 662 600,00
Greece	1 298 242 192	1 362 295 603	1 261 209 951,00
Spain	7 903 197 972	7 779 124 636	7 210 679 301,00
France	15 821 919 453	16 274 443 529	15 014 013 074,00
Croatia	303 861 800	317 740 067	295 810 080,65
Italy	11 536 837 449	11 931 473 728	11 053 651 104,00
Cyprus	117 031 025	116 873 202	107 580 948,00
Latvia	183 638 121	194 083 346	172 605 499,00
Lithuania	273 185 374	274 671 959	244 897 382,99
Luxembourg	227 225 064	246 043 562	227 919 701,00
Hungary	795 747 127	733 785 779	662 572 556,68
Malta	59 561 722	54 550 180	49 386 879,00
Netherlands	4 833 453 746	4 727 715 940	4 382 027 230,00
Austria	2 346 865 043	2 461 526 831	2 256 035 360,00
Poland	3 141 229 046	3 024 885 935	2 735 602 991,90
Portugal	1 256 057 070	1 248 346 815	1 160 869 691,00
Romania	1 150 669 339	1 135 272 915	1 016 908 361,28
Slovenia	267 700 762	263 716 296	247 038 175,00
Slovakia	549 846 107	558 729 952	508 952 508,00
Finland	1 454 711 597	1 504 187 644	1 390 603 421,00
Sweden	3 213 267 191	3 328 451 342	3 023 453 942,61
United Kingdom	18 050 716 166	15 844 593 785	14 524 577 942,23
<i>Article 1 4 0 — Total</i>	104 538 814 839	103 180 111 898	94 863 129 955,36

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

1 5 0 *Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom*

Financial year 2016	Financial year 2015	Financial year 2014
0,—	0,—	– 172 034 533,05

Remarks

The budgetary imbalance correction mechanism in favour of the United Kingdom (UK correction) was introduced by the European Council in Fontainebleau in June 1984 and the resulting own resources decision of 1985. The purpose of the mechanism is to reduce the UK budgetary imbalance through a reduction in its payments to the Union.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Articles 4 and 5 thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	261 447 948	269 708 378	274 500 044,00
Bulgaria	26 573 040	27 616 485	27 934 257,01
Czech Republic	94 892 954	93 519 281	94 610 050,04
Denmark	175 628 561	182 502 472	185 650 032,48
Germany	337 679 947	345 125 522	350 335 402,00
Estonia	13 052 084	13 227 362	13 009 847,00
Ireland	106 067 246	99 237 498	100 289 723,00
Greece	115 119 431	122 810 085	125 774 188,00
Spain	700 802 719	701 283 156	719 085 138,00
France	1 402 981 958	1 467 130 770	1 497 272 756,00
Croatia	26 944 431	28 644 066	29 474 619,41
Italy	1 023 009 556	1 075 614 795	1 102 325 579,00
Cyprus	10 377 528	10 536 045	10 728 512,00
Latvia	16 283 800	17 496 491	17 213 087,00
Lithuania	24 224 251	24 761 503	24 422 396,00
Luxembourg	20 148 798	22 180 671	22 729 297,00
Hungary	70 561 531	66 150 323	65 983 684,97
Malta	5 281 535	4 917 664	4 925 108,00
Netherlands	73 814 596	73 530 793	75 487 301,00
Austria	35 840 396	38 284 453	38 863 752,00
Poland	278 543 175	272 691 550	272 499 533,66
Portugal	111 378 737	112 537 674	115 767 753,00

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES (*cont'd*)1 5 0 (*cont'd*)

Member State	Budget 2016	Budget 2015	Outturn 2014
Romania	102 033 658	102 344 134	101 443 034,07
Slovenia	23 737 913	23 773 857	24 635 887,00
Slovakia	48 756 674	50 369 151	50 755 299,00
Finland	128 994 091	135 601 563	138 677 954,00
Sweden	49 071 747	51 767 845	51 905 237,96
United Kingdom	- 5 283 248 305	- 5 433 363 587	- 5 708 334 005,65
<i>Article 1 5 0 — Total</i>	0	0	- 172 034 533,05

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN

1 6 0 *Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This article enters gross reductions in the annual GNI contributions of some Member States according to the own resources decision in force.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(9) thereof.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(5) thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—

CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN (cont'd)

1 6 0

(cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	p.m.	p.m.	0,—
<i>Article 1 6 0 — Total</i>	p.m.	p.m.	0,—

TITLE 3
SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR**CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000****CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/ PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000**

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 3 0				
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	1 434 557 708	1 005 406 925,37	
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.	p.m.	0,—	
	CHAPTER 3 0 — TOTAL	p.m.	1 434 557 708	1 005 406 925,37	
	CHAPTER 3 1				
3 1 0	<i>Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000</i>				
3 1 0 3	Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	p.m.	– 78 735 768,07	
	<i>Article 3 1 0 — Total</i>	p.m.	p.m.	– 78 735 768,07	
	CHAPTER 3 1 — TOTAL	p.m.	p.m.	– 78 735 768,07	
	CHAPTER 3 2				
3 2 0	<i>Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000</i>				
3 2 0 3	Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	p.m.	4 212 457 271,70	
	<i>Article 3 2 0 — Total</i>	p.m.	p.m.	4 212 457 271,70	
	CHAPTER 3 2 — TOTAL	p.m.	p.m.	4 212 457 271,70	

CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE
CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM
CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 3 4				
3 4 0	<i>Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice</i>	<i>p.m.</i>	<i>p.m.</i>	- 1 792 657,35	
	CHAPTER 3 4 — TOTAL	<i>p.m.</i>	<i>p.m.</i>	- 1 792 657,35	
	CHAPTER 3 5				
3 5 0	<i>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>				
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	<i>p.m.</i>	<i>p.m.</i>	- 18 021 343,—	
	<i>Article 3 5 0 — Total</i>	<i>p.m.</i>	<i>p.m.</i>	- 18 021 343,—	
	CHAPTER 3 5 — TOTAL	<i>p.m.</i>	<i>p.m.</i>	- 18 021 343,—	
	CHAPTER 3 6				
3 6 0	<i>Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>				
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	<i>p.m.</i>	<i>p.m.</i>	- 19 260 403,04	
	<i>Article 3 6 0 — Total</i>	<i>p.m.</i>	<i>p.m.</i>	- 19 260 403,04	
	CHAPTER 3 6 — TOTAL	<i>p.m.</i>	<i>p.m.</i>	- 19 260 403,04	
	Title 3 — Total	<i>p.m.</i>	1 434 557 708	5 100 054 025,61	

TITLE 3
SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

3 0 0 *Surplus available from the preceding financial year*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	1 434 557 708	1 005 406 925,37

Remarks

In accordance with Article 18 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 39 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 15 of Regulation (EC, Euratom) No 1150/2000.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 27 02 01 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 7 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 18 thereof.

3 0 2 *Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR (cont'd)

3 0 2 (cont'd)

Remarks

This article is intended to receive, once the target amount has been reached, any surplus in the Guarantee Fund for external actions in accordance with Articles 3 and 4 of Regulation (EC, Euratom) No 480/2009.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17).

Council Regulation (EC, Euratom) No 480/2009 of 25 May 2009 establishing a Guarantee Fund for external actions (OJ L 145, 10.6.2009, p. 10).

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 7(2) thereof.

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000

3 1 0 *Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000*

3 1 0 3 Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	- 78 735 768,07

Remarks

Under Article 7(1) of Regulation (EEC, Euratom) No 1553/89, Member States are to send the Commission a statement of the total amount of the VAT resources base for the previous calendar year before 31 July.

Each Member State is debited with an amount calculated on the basis of that statement according to Union rules and credited with the 12 payments actually made during the previous financial year. The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the Commission's account referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 on the first working day of December of the same year.

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000 (cont'd)

3 1 0 (cont'd)

3 1 0 3 (cont'd)

Any corrections to the abovementioned statements resulting from Commission controls in accordance with Article 9 of Regulation (EEC, Euratom) No 1553/89 or/and any changes to the GNI of previous financial years that have an effect on the capping of the 'VAT' base will lead to adjustments of the 'VAT' balances.

Legal basis

Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(4), (5) and (8) thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	9 023 791,36
Bulgaria	p.m.	p.m.	782 111,42
Czech Republic	p.m.	p.m.	5 253 417,30
Denmark	p.m.	p.m.	- 5 933 619,05
Germany	p.m.	p.m.	- 27 013 915,04
Estonia	p.m.	p.m.	- 459 385,02
Ireland	p.m.	p.m.	6 536 069,87
Greece	p.m.	p.m.	73 209 509,30
Spain	p.m.	p.m.	- 45 030 311,20
France	p.m.	p.m.	36 977 772,10
Croatia	p.m.	p.m.	- 213 679,91
Italy	p.m.	p.m.	- 52 745 669,33
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	5 899 999,26
Lithuania	p.m.	p.m.	- 1 224 942,82
Luxembourg	p.m.	p.m.	- 10 259 465,23
Hungary	p.m.	p.m.	1 928 539,21
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	- 4 502 509,48
Austria	p.m.	p.m.	3 073 121,20
Poland	p.m.	p.m.	- 76 259 558,01
Portugal	p.m.	p.m.	12 195 115,10

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000 (cont'd)

3 1 0 (cont'd)

3 1 0 3 (cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
Romania	p.m.	p.m.	2 158 848,32
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	34 033,11
Finland	p.m.	p.m.	– 8 009 160,90
Sweden	p.m.	p.m.	– 4 155 879,63
United Kingdom	p.m.	p.m.	0,—
Item 3 1 0 3 — Total	p.m.	p.m.	– 78 735 768,07

CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000

3 2 0 *Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000*

3 2 0 3 Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	4 212 457 271,70

Remarks

On the basis of figures for aggregate gross national income and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Regulation (EC, Euratom) No 1287/2003, each Member State shall be debited with an amount calculated according to Union rules and credited with the 12 payments made during that previous financial year.

The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the account referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 on the first working day of December of the same year.

Any changes to the gross national product/gross national income of previous financial years pursuant to Article 2(2) of Regulation (EC, Euratom) No 1287/2003, subject to Articles 4 and 5 thereof, gives rise for each Member State concerned to an adjustment to the balance established pursuant to Article 10(7) of Regulation (EC, Euratom) No 1150/2000.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(6), (7) and (8) thereof.

CHAPTER 3 2 — BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) NO 1150/2000 (cont'd)

3 2 0 (cont'd)

3 2 0 3 (cont'd)

Council Regulation (EC, Euratom) No 1287/2003 of 15 July 2003 on the harmonisation of gross national income at market prices (OJ L 181, 19.7.2003, p. 1).

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	109 853 224,02
Bulgaria	p.m.	p.m.	34 946 866,83
Czech Republic	p.m.	p.m.	73 085 521,36
Denmark	p.m.	p.m.	– 117 815 874,57
Germany	p.m.	p.m.	1 386 016 819,89
Estonia	p.m.	p.m.	7 770 364,28
Ireland	p.m.	p.m.	105 640 410,37
Greece	p.m.	p.m.	148 775 724,38
Spain	p.m.	p.m.	634 182 093,25
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	– 1 201 179,69
Italy	p.m.	p.m.	381 035 520,19
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	19 995 102,02
Lithuania	p.m.	p.m.	8 741 021,54
Luxembourg	p.m.	p.m.	– 56 671 059,21
Hungary	p.m.	p.m.	37 789 156,61
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	1 107 926 623,17
Austria	p.m.	p.m.	– 60 166 556,31
Poland	p.m.	p.m.	49 398 353,91
Portugal	p.m.	p.m.	109 406 869,62
Romania	p.m.	p.m.	72 788 666,16
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	– 6 696 989,68
Finland	p.m.	p.m.	– 26 309 817,72
Sweden	p.m.	p.m.	193 966 411,28
United Kingdom	p.m.	p.m.	0,—
Item 3 2 0 3 — Total	p.m.	p.m.	4 212 457 271,7

CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE

3 4 0 *Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	– 1 792 657,35

Remarks

Article 3 of the Protocol on the position of Denmark and Article 5 of the Protocol on the position of the United Kingdom and Ireland, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, grant full exemption to these Member States from supporting the financial consequences of some specific policies in the area of freedom, security and justice, with the exception of the related administrative costs. They can therefore obtain an adjustment to the own resources paid for each year in which they do not participate.

Each Member State's contribution to the adjustment mechanism is calculated by applying to the budget expenditure resulting from this operation or policy the scale of the aggregate gross national income and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Council Regulation (EC, Euratom) No 1287/2003 of 15 July 2003 on the harmonisation of gross national income at market prices (OJ L 181, 19.7.2003, p. 1).

The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the account referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 on the first working day of December, in accordance with Article 10a of that Regulation.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10a thereof.

Protocol on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 3 thereof, and Protocol on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 5 thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	2 002 598,81
Bulgaria	p.m.	p.m.	210 680,74
Czech Republic	p.m.	p.m.	697 292,21
Denmark	p.m.	p.m.	– 5 768 732,87
Germany	p.m.	p.m.	14 742 277,52
Estonia	p.m.	p.m.	94 419,01
Ireland	p.m.	p.m.	– 3 315 510,86
Greece	p.m.	p.m.	944 652,73
Spain	p.m.	p.m.	5 392 603,41

CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE (cont'd)

3 4 0 (cont'd)

Member State	Budget 2016	Budget 2015	Outturn 2014
France	p.m.	p.m.	11 025 252,65
Croatia	p.m.	p.m.	110 312,49
Italy	p.m.	p.m.	8 348 177,54
Cyprus	p.m.	p.m.	91 301,32
Latvia	p.m.	p.m.	120 648,96
Lithuania	p.m.	p.m.	177 930,11
Luxembourg	p.m.	p.m.	150 863,27
Hungary	p.m.	p.m.	487 546,82
Malta	p.m.	p.m.	37 433,23
Netherlands	p.m.	p.m.	3 320 348,32
Austria	p.m.	p.m.	1 621 642,12
Poland	p.m.	p.m.	1 988 014,63
Portugal	p.m.	p.m.	859 755,01
Romania	p.m.	p.m.	740 086,79
Slovenia	p.m.	p.m.	184 143,09
Slovakia	p.m.	p.m.	372 965,33
Finland	p.m.	p.m.	1 026 106,80
Sweden	p.m.	p.m.	2 131 288,13
United Kingdom	p.m.	p.m.	- 49 586 754,66
<i>Article 3 4 0 —Total</i>	p.m.	p.m.	- 1 792 657,35

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

3 5 0 *Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom*

3 5 0 4 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	- 18 021 343,—

Remarks

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom.

The figures for 2014 correspond to the result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the year 2010.

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM (cont'd)

3 5 0 (cont'd)

3 5 0 4 (cont'd)

Legal basis

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Articles 4 and 5 thereof.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Articles 4 and 5 thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	4 520 547,00
Bulgaria	p.m.	p.m.	562 835,00
Czech Republic	p.m.	p.m.	2 261 756,21
Denmark	p.m.	p.m.	3 348 228,98
Germany	p.m.	p.m.	10 941 079,00
Estonia	p.m.	p.m.	334 638,00
Ireland	p.m.	p.m.	5 207 662,00
Greece	p.m.	p.m.	452 777,00
Spain	p.m.	p.m.	5 161 577,00
France	p.m.	p.m.	36 713 295,00
Croatia	—	—	0,—
Italy	p.m.	p.m.	25 185 874,00
Cyprus	p.m.	p.m.	919 896,00
Latvia	p.m.	p.m.	379 038,23
Lithuania	p.m.	p.m.	527 852,00
Luxembourg	p.m.	p.m.	– 467 949,00
Hungary	p.m.	p.m.	828 565,75
Malta	p.m.	p.m.	320 963,00
Netherlands	p.m.	p.m.	1 088 457,00
Austria	p.m.	p.m.	439 387,00
Poland	p.m.	p.m.	4 174 448,00
Portugal	p.m.	p.m.	2 496 000,00
Romania	p.m.	p.m.	– 374 513,82
Slovenia	p.m.	p.m.	896 466,00
Slovakia	p.m.	p.m.	913 354,00
Finland	p.m.	p.m.	822 308,00
Sweden	p.m.	p.m.	839 645,02
United Kingdom	p.m.	p.m.	– 126 515 529,37
Item 3 5 0 4 — Total	p.m.	p.m.	– 18 021 343,00

CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

3 6 0 *Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom*

3 6 0 4 Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	– 19 260 403,04

Remarks

This item is intended to record the difference between previously budgeted and the latest intermediate update of the UK correction before the final calculations are made.

The figures for 2014 correspond to the result of the intermediate calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the correction for the year 2011.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Articles 4 and 5 thereof.

Member State	Budget 2016	Budget 2015	Outturn 2014
Belgium	p.m.	p.m.	8 101 453,00
Bulgaria	p.m.	p.m.	1 375 381,00
Czech Republic	p.m.	p.m.	4 575 664,73
Denmark	p.m.	p.m.	7 280 440,58
Germany	p.m.	p.m.	18 309 269,00
Estonia	p.m.	p.m.	885 630,00
Ireland	p.m.	p.m.	8 409 370,00
Greece	p.m.	p.m.	3 438 553,00
Spain	p.m.	p.m.	21 543 140,00
France	p.m.	p.m.	58 179 865,00
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	37 543 615,00
Cyprus	p.m.	p.m.	479 335,00
Latvia	p.m.	p.m.	1 323 328,46
Lithuania	p.m.	p.m.	1 324 873,00
Luxembourg	p.m.	p.m.	– 29 470,00
Hungary	p.m.	p.m.	4 517 318,30
Malta	p.m.	p.m.	438 532,00

CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM *(cont'd)*

3 6 0 *(cont'd)*

3 6 0 4 *(cont'd)*

Member State	Budget 2016	Budget 2015	Outturn 2014
Netherlands	p.m.	p.m.	2 529 744,00
Austria	p.m.	p.m.	1 155 028,00
Poland	p.m.	p.m.	17 679 999,58
Portugal	p.m.	p.m.	5 178 017,00
Romania	p.m.	p.m.	307 073,59
Slovenia	p.m.	p.m.	1 156 634,00
Slovakia	p.m.	p.m.	1 786 552,00
Finland	p.m.	p.m.	1 891 154,00
Sweden	p.m.	p.m.	2 784 569,89
United Kingdom	p.m.	p.m.	- 231 425 473,17
Item 3 6 0 4 — Total	p.m.	p.m.	- 19 260 403,04

TITLE 4

REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME

CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 4 0				
4 0 0	<i>Proceeds from 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</i>	712 750 779	677 271 687	674 287 546,04	94,60
4 0 3	<i>Proceeds from the temporary contribution from the salaries of Members of the institutions, officials and other servants in active employment</i>	p.m.	p.m.	383 929,45	
4 0 4	<i>Proceeds from the special levy and the solidarity levy on the salaries of Members of the institutions, officials and other servants in active employment</i>	78 017 786	76 200 621	100 808 264,55	129,21
	CHAPTER 4 0 — TOTAL	790 768 565	753 472 308	775 479 740,04	98,07
	CHAPTER 4 1				
4 1 0	<i>Staff contributions to the pension scheme</i>	419 517 972	421 735 470	348 693 712,84	83,12
4 1 1	<i>Transfer or purchase of pension rights by staff</i>	100 370 776	103 896 621	109 386 819,46	108,98
4 1 2	<i>Contributions to the pensions scheme by officials and temporary staff on leave on personal grounds</i>	110 000	110 000	97 727,29	88,84
	CHAPTER 4 1 — TOTAL	519 998 748	525 742 091	458 178 259,59	88,11
	CHAPTER 4 2				
4 2 0	<i>Employer's contribution by decentralised agencies and international organisations to the pension scheme</i>	21 738 484	21 738 484	17 570 830,30	80,83
4 2 1	<i>Contributions by Members of the European Parliament to the pension scheme</i>	p.m.	p.m.	0,—	
	CHAPTER 4 2 — TOTAL	21 738 484	21 738 484	17 570 830,30	80,83
	Title 4 — Total	1 332 505 797	1 300 952 883	1 251 228 829,93	93,90

TITLE 4

REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS

4 0 0 *Proceeds from 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*

Financial year 2016	Financial year 2015	Financial year 2014
712 750 779	677 271 687	674 287 546,04

Remarks

This revenue represents all the tax levied on salaries, wages and emoluments of every type, with the exception of benefits and family allowances paid to Members of the Commission, officials, other servants and persons in receipt of the compensation payments on termination of employment referred to in Chapter 01 of each title of the statement of expenditure and to persons in receipt of a pension.

European Parliament	73 021 345
Council	25 490 000
Commission:	473 257 275
— administration	(377 596 000)
— research and technological development	(18 289 373)
— research (indirect actions)	(16 555 861)
— European Anti-Fraud Office (OLAF)	(3 255 000)
— European Personnel Selection Office (EPSO)	(684 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(2 604 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(873 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(1 308 000)
— Publications Office of the European Union (OP)	(3 398 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(231 893)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(575 397)
— Bio-based Industries Joint Undertaking (BBI)	(26 543)
— Body of European Regulators for Electronic Communications (BEREC)	(70 671)
— Clean Sky Joint Undertaking (CSJU)	(198 436)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS *(cont'd)***4 0 0** *(cont'd)*

— Community Plant Variety Office (CPVO)	(271 893)
— Consumers, Health and Food Executive Agency (Chafea ex-EAHC)	(205 450)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(1 258 625)
— Electronic Components and Systems for European Leadership JU (ECSEL ex-ARTEMIS & ENIAC)	(132 131)
— European Agency for Safety and Health at Work (EU-OSHA)	(259 580)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(879 355)
— European Asylum Support Office (EASO)	(229 585)
— European Aviation Safety Agency (EASA)	(4 335 231)
— European Banking Authority (EBA)	(1 324 237)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(803 500)
— European Centre for Disease Prevention and Control (ECDC)	(1 619 141)
— European Centre for the Development of Vocational Training (Cedefop)	(564 801)
— European Chemicals Agency (ECHA)	(3 638 825)
— European Environment Agency (EEA)	(1 353 711)
— European Fisheries Control Agency (EFCA)	(328 585)
— European Food Safety Authority (EFSA)	(1 726 786)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(743 061)
— European GNSS Supervisory Authority (Galileo)	(520 980)
— European Institute for Gender Equality (EIGE)	(139 683)
— European Institute of Innovation and Technology (EIT)	(161 678)
— European Insurance and Occupational Pensions Authority (EIOPA)	(625 754)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(2 058 636)
— European Maritime Safety Agency (EMSA)	(963 262)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)

4 0 0

(cont'd)

— European Medicines Agency (EMA)	(5 461 786)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(565 560)	
— European Network and Information Security Agency (ENISA)	(258 185)	
— European Police College (CEPOL)	(173 018)	
— European Police Office (Europol)	(2 846 113)	
— European Rail Joint Undertaking (SHIFT2RAIL)	(10 529)	
— European Railway Agency (ERA)	(917 935)	
— European Research Council Executive Agency (ERCEA)	(1 261 487)	
— European Securities and Markets Authority (ESMA)	(915 273)	
— European Training Foundation (ETF)	(842 296)	
— European Union Agency for Fundamental Rights (FRA)	(504 570)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(815 240)	
— Fuel Cells and Hydrogen Technology Joint Undertaking (FCH)	(131 711)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(532 406)	
— Innovative Medicines Initiative Joint Undertaking (IMI)	(271 910)	
— New Generation European Air Traffic Management System Joint Undertaking (SESAR)	(234 397)	
— Office for Harmonization in the Internal Market (OHIM)	(4 301 236)	
— Research Executive Agency (REA)	(1 307 504)	
— Single Resolution Board (SRB)	(909 095)	
— Translation Centre for the bodies of the European Union (CdT)	(1 186 360)	
Court of Justice of the European Union		26 339 000
Court of Auditors		11 192 000
European Economic and Social Committee		4 511 040
Committee of the Regions		3 688 389
European Ombudsman		640 730
European Data Protection Supervisor		495 000
European External Action Service		22 586 000
European Investment Bank		43 730 000
European Central Bank		24 000 000
European Investment Fund		3 800 000
		712 750 779

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)**4 0 0** (*cont'd*)*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Protocol on the privileges and immunities of the European Union, and in particular Article 12 thereof.

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, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, 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).

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).

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).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

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 (OJ L 183, 12.7.2002, p. 1).

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

Council Decision 2009/910/EU of 1 December 2009 laying down the conditions of employment of the High Representative of the Union for Foreign Affairs and Security Policy (OJ L 322, 9.12.2009, p. 36).

Council Decision 2009/912/EU of 1 December 2009 laying down the conditions of employment of the Secretary-General of the Council of the European Union (OJ L 322, 9.12.2009, p. 38).

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)4 0 3 *Proceeds from the temporary contribution from the salaries of Members of the institutions, officials and other servants in active employment*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	383 929,45

Remarks

The provisions concerning the temporary contribution applied until 30 June 2003. Therefore this line will cover any revenue resulting from the residual amount of the temporary contribution from the salaries of Members of the Commission, officials and other servants in active employment.

European Parliament		p.m.
Council		p.m.
Commission:		p.m.
— administration	(p.m.)	
— research and technological development	(p.m.)	
— research (indirect actions)	(p.m.)	
— European Personnel Selection Office (EPSO)	(p.m.)	
— European Anti-Fraud Office (OLAF)	(p.m.)	
— Office for Infrastructure and Logistics in Brussels (OIB)	(p.m.)	
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(p.m.)	
— Office for Administration and Payment of Individual Entitlements (PMO)	(p.m.)	
— Publications Office of the European Union (OP)	(p.m.)	
— Community Plant Variety Office (CPVO)	(p.m.)	
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(p.m.)	
— European Agency for Safety and Health at Work (EU-OSHA)	(p.m.)	
— European Medicines Agency (EMA)	(p.m.)	
— European Aviation Safety Agency (EASA)	(p.m.)	
— European Centre for the Development of Vocational Training (Cedefop)	(p.m.)	
— European Environment Agency (EEA)	(p.m.)	
— European Food Safety Authority (EFSA)	(p.m.)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(p.m.)	
— European Maritime Safety Agency (EMSA)	(p.m.)	

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)**4 0 3** (*cont'd*)

— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(p.m.)	
— European Union Agency for Fundamental Rights (FRA)	(p.m.)	
— European Training Foundation (ETF)	(p.m.)	
— Office for Harmonization in the Internal Market (OHIM)	(p.m.)	
— Translation Centre for the bodies of the European Union (CdT)	(p.m.)	
Court of Justice of the European Union		p.m.
Court of Auditors		p.m.
European Economic and Social Committee		p.m.
Committee of the Regions		p.m.
European Ombudsman		p.m.
European Data Protection Supervisor		p.m.
	Total	<u>p.m.</u>

Legal basis

Staff Regulations of Officials of the European Communities, and in particular Article 66a thereof in the version in force until 15 December 2003.

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, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, 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).

4 0 4 *Proceeds from the special levy and the solidarity levy on the salaries of Members of the institutions, officials and other servants in active employment*

Financial year 2016	Financial year 2015	Financial year 2014
78 017 786	76 200 621	100 808 264,55

Remarks

This article is intended to record the proceeds from the special levy and the solidarity levy on the salaries of officials and other servants in active employment in accordance with Article 66a of the Staff Regulations.

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)

4 0 4

(cont'd)

European Parliament	10 710 325
Council	3 192 000
Commission:	53 537 086
— administration	(33 555 000)
— research and technological development	(4 146 943)
— research (indirect actions)	(3 920 645)
— European Anti-Fraud Office (OLAF)	(654 000)
— European Personnel Selection Office (EPSO)	(131 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(443 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(153 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(246 000)
— Publications Office of the European Union (OP)	(687 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(70 939)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(67 652)
— Bio-based Industries Joint Undertaking (BBI)	(4 248)
— Body of European Regulators for Electronic Communications (BEREC)	(18 066)
— Clean Sky Joint Undertaking (CSJU)	(42 820)
— Community Plant Variety Office (CPVO)	(55 164)
— Consumers, Health and Food Executive Agency (Chafea ex-EAHC)	(39 877)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(210 161)
— Electronic Components and Systems for European Leadership JU (ECSEL ex-ARTEMIS & ENIAC)	(28 558)
— European Agency for Safety and Health at Work (EU-OSHA)	(56 760)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(267 941)
— European Asylum Support Office (EASO)	(51 249)
— European Aviation Safety Agency (EASA)	(1 027 061)
— European Banking Authority (EBA)	(186 645)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(123 513)
— European Centre for Disease Prevention and Control (ECDC)	(216 261)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS *(cont'd)*
4 0 4 *(cont'd)*

— European Centre for the Development of Vocational Training (Cedefop)	(133 677)
— European Chemicals Agency (ECHA)	(624 311)
— European Environment Agency (EEA)	(215 937)
— European Fisheries Control Agency (EFCA)	(81 532)
— European Food Safety Authority (EFSA)	(410 436)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(134 366)
— European GNSS Supervisory Authority (Galileo)	(146 103)
— European Institute for Gender Equality (EIGE)	(40 536)
— European Institute of Innovation and Technology (EIT)	(47 040)
— European Insurance and Occupational Pensions Authority (EIOPA)	(139 567)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(451 994)
— European Maritime Safety Agency (EMSA)	(276 665)
— European Medicines Agency (EMA)	(716 620)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(153 182)
— European Network and Information Security Agency (ENISA)	(64 034)
— European Police College (CEPOL)	(30 070)
— European Police Office (Europol)	(656 819)
— European Rail Joint Undertaking (SHIFT2RAIL)	(1 489)
— European Railway Agency (ERA)	(194 656)
— European Research Council Executive Agency (ERCEA)	(236 326)
— European Securities and Markets Authority (ESMA)	(175 045)
— European Training Foundation (ETF)	(175 912)
— European Union Agency for Fundamental Rights (FRA)	(110 215)
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(120 826)
— Fuel Cells and Hydrogen Technology Joint Undertaking (FCH)	(34 624)
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(100 006)
— Innovative Medicines Initiative Joint Undertaking (IMI)	(58 707)

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)

4 0 4

(cont'd)

— New Generation European Air Traffic Management System Joint Undertaking (SESAR)	(51 542)	
— Office for Harmonization in the Internal Market (OHIM)	(921 184)	
— Research Executive Agency (REA)	(229 524)	
— Single Resolution Board (SRB)	(140 479)	
— Translation Centre for the bodies of the European Union (CdT)	(260 159)	
Court of Justice of the European Union		4 899 000
Court of Auditors		1 800 000
European Economic and Social Committee		869 341
Committee of the Regions		716 824
European Ombudsman		70 210
European Data Protection Supervisor		83 000
European External Action Service		2 140 000
	Total	<u>78 017 786</u>

Legal basis

Staff Regulations of Officials of the European Union, and in particular Article 66a thereof.

Conditions of Employment of Other Servants of the European Union.

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, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 187, 8.8.1967, 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).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

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 (OJ L 183, 12.7.2002, p. 1).

CHAPTER 4 0 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)**4 0 4** (*cont'd*)

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

Council Decision 2009/910/EU of 1 December 2009 laying down the conditions of employment of the High Representative of the Union for Foreign Affairs and Security Policy (OJ L 322, 9.12.2009, p. 36).

Council Decision 2009/912/EU of 1 December 2009 laying down the conditions of employment of the Secretary-General of the Council of the European Union (OJ L 322, 9.12.2009, p. 38).

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME**4 1 0** *Staff contributions to the pension scheme*

Financial year 2016	Financial year 2015	Financial year 2014
419 517 972	421 735 470	348 693 712,84

Remarks

The revenue represents staff contributions to the financing of the pension scheme.

European Parliament	59 184 461
Council	21 733 000
Commission:	289 334 787
— administration	(180 466 000)
— research and technological development	(17 949 930)
— research (indirect actions)	(16 329 858)
— European Anti-Fraud Office (OLAF)	(3 302 000)
— European Personnel Selection Office (EPSO)	(907 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(4 724 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 446 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 396 000)
— Publications Office of the European Union (OP)	(4 340 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(430 236)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(827 848)
— Bio-based Industries Joint Undertaking (BBI)	(37 417)
— Body of European Regulators for Electronic Communications (BEREC)	(113 262)

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME *(cont'd)***4 1 0***(cont'd)*

— Clean Sky Joint Undertaking (CSJU)	(191 657)
— Community Plant Variety Office (CPVO)	(297 514)
— Consumers, Health and Food Executive Agency (Chafea ex-EAHC)	(288 996)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(1 980 724)
— Electronic Components and Systems for European Leadership JU (ECSEL ex-ARTEMIS & ENIAC)	(156 557)
— European Agency for Safety and Health at Work (EU-OSHA)	(374 386)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(1 438 297)
— European Asylum Support Office (EASO)	(367 562)
— European Aviation Safety Agency (EASA)	(5 167 979)
— European Banking Authority (EBA)	(947 222)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(1 161 506)
— European Centre for Disease Prevention and Control (ECDC)	(1 572 724)
— European Centre for the Development of Vocational Training (Cedefop)	(752 900)
— European Chemicals Agency (ECHA)	(3 534 056)
— European Environment Agency (EEA)	(1 270 415)
— European Fisheries Control Agency (EFCA)	(399 690)
— European Food Safety Authority (EFSA)	(2 514 865)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(726 087)
— European GNSS Supervisory Authority (Galileo)	(827 978)
— European Institute for Gender Equality (EIGE)	(239 850)
— European Institute of Innovation and Technology (EIT)	(341 753)
— European Insurance and Occupational Pensions Authority (EIOPA)	(747 532)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(2 645 185)

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME (cont'd)

4 1 0 (cont'd)

— European Maritime Safety Agency (EMSA)	(1 471 858)	
— European Medicines Agency (EMA)	(4 390 382)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(730 558)	
— European Network and Information Security Agency (ENISA)	(391 208)	
— European Police College (CEPOL)	(176 023)	
— European Police Office (Europol)	(3 489 707)	
— European Rail Joint Undertaking (SHIFT2RAIL)	(22 827)	
— European Railway Agency (ERA)	(1 002 769)	
— European Research Council Executive Agency (ERCEA)	(1 915 843)	
— European Securities and Markets Authority (ESMA)	(973 209)	
— European Training Foundation (ETF)	(905 763)	
— European Union Agency for Fundamental Rights (FRA)	(642 697)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(1 156 340)	
— Fuel Cells and Hydrogen Technology Joint Undertaking (FCH)	(153 548)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(785 921)	
— Innovative Medicines Initiative Joint Undertaking (IMI)	(278 112)	
— New Generation European Air Traffic Management System Joint Undertaking (SESAR)	(260 787)	
— Office for Harmonization in the Internal Market (OHIM)	(5 086 470)	
— Research Executive Agency (REA)	(2 478 891)	
— Single Resolution Board (SRB)	(325 335)	
— Translation Centre for the bodies of the European Union (CdT)	(1 481 553)	
Court of Justice of the European Union		17 806 000
Court of Auditors		7 496 000
European Economic and Social Committee		5 272 518
Committee of the Regions		3 825 776
European Ombudsman		517 430
European Data Protection Supervisor		394 000
European External Action Service		13 954 000
	Total	419 517 972

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME (cont'd)

4 1 0 (cont'd)

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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).

4 1 1 *Transfer or purchase of pension rights by staff*

Financial year 2016	Financial year 2015	Financial year 2014
100 370 776	103 896 621	109 386 819,46

Remarks

The revenue represents the payment to the Union of the actuarial equivalent or the flat-rate redemption value of pension rights acquired by officials in their previous jobs.

European Parliament	9 100 000
Council	p.m.
Commission	91 270 776
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	100 370 776

Legal basis

Staff Regulations of Officials of the European Union.

4 1 2 *Contributions to the pensions scheme by officials and temporary staff on leave on personal grounds*

Financial year 2016	Financial year 2015	Financial year 2014
110 000	110 000	97 727,29

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME (cont'd)

4 1 2 (cont'd)

Remarks

Officials and other servants taking leave on personal grounds may continue to acquire pension rights provided that they also bear the cost of the employer's contribution.

European Parliament	10 000
Council	p.m.
Commission	100 000
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	110 000

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME4 2 0 *Employer's contribution by decentralised agencies and international organisations to the pension scheme*

Financial year 2016	Financial year 2015	Financial year 2014
21 738 484	21 738 484	17 570 830,30

Remarks

The revenue represents the employer's contribution by decentralised agencies and international organisations to the pension scheme.

Commission	21 738 484
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CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME (*cont'd*)4 2 0 (*cont'd*)*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

4 2 1 *Contributions by Members of the European Parliament to the pension scheme*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

The revenue represents contributions by Members of the European Parliament to the financing of the pension scheme.

European Parliament p.m.

Legal basis

Rules governing the payment of expenses and allowances to Members of the European Parliament, and in particular Annex III thereto.

TITLE 5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY

CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 5 0				
5 0 0	<i>Proceeds from the sale of movable property (supply of goods)</i>				
5 0 0 0	Proceeds from the sale of vehicles — Assigned revenue	p.m.	p.m.	16 070,—	
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	p.m.	p.m.	325 842,05	
5 0 0 2	Proceeds from the supply of goods to other institutions or bodies — Assigned revenue	p.m.	p.m.	667 661,62	
	<i>Article 5 0 0 — Total</i>	p.m.	p.m.	1 009 573,67	
5 0 1	<i>Proceeds from the sale of immovable property</i>	p.m.	p.m.	0,—	
5 0 2	<i>Proceeds from the sale of publications, printed works and films — Assigned revenue</i>	p.m.	p.m.	345 124,64	
	CHAPTER 5 0 — TOTAL	p.m.	p.m.	1 354 698,31	
	CHAPTER 5 1				
5 1 0	<i>Proceeds from the hiring-out of furniture and equipment — Assigned revenue</i>	p.m.	p.m.	649,34	
5 1 1	<i>Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings</i>				
5 1 1 0	Proceeds from letting and subletting immovable property — Assigned revenue	p.m.	p.m.	17 113 535,02	
5 1 1 1	Reimbursement of charges connected with lettings — Assigned revenue	p.m.	p.m.	2 289 800,67	
	<i>Article 5 1 1 — Total</i>	p.m.	p.m.	19 403 335,69	
	CHAPTER 5 1 — TOTAL	p.m.	p.m.	19 403 985,03	
	CHAPTER 5 2				
5 2 0	<i>Revenue from investments or loans granted, bank and other interest on the institutions' accounts</i>	455 202	453 674	2 142 331,10	470,63
5 2 1	<i>Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission</i>	10 000 000	10 000 000	15 550 692,95	155,51

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST (cont'd)
CHAPTER 5 5 — REVENUE FROM THE SUPPLY OF SERVICES AND WORK
CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS
CHAPTER 5 8 — MISCELLANEOUS COMPENSATION

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
5 2 2	<i>Interest yielded by pre-financing</i>	40 000 000	40 000 000	18 567 546,46	46,42
5 2 3	<i>Revenue generated on Trust Accounts — Assigned revenue</i>	p.m.	p.m.	123 434,10	
	CHAPTER 5 2 — TOTAL	50 455 202	50 453 674	36 384 004,61	72,11
	CHAPTER 5 5				
5 5 0	<i>Proceeds from the supply of services and work for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf — Assigned revenue</i>	p.m.	p.m.	37 192 210,99	
5 5 1	<i>Revenue from third parties in respect of services or work supplied at their request — Assigned revenue</i>	p.m.	p.m.	4 413 932,61	
	CHAPTER 5 5 — TOTAL	p.m.	p.m.	41 606 143,60	
	CHAPTER 5 7				
5 7 0	<i>Revenue arising from the repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	43 544 889,76	
5 7 1	<i>Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution — Assigned revenue</i>	p.m.	p.m.	20 899,93	
5 7 2	<i>Repayment of welfare expenditure incurred on behalf of another institution</i>	p.m.	p.m.	0,—	
5 7 3	<i>Other contributions and refunds in connection with the administrative operation of the institution — Assigned revenue</i>	p.m.	p.m.	164 795 528,82	
5 7 4	<i>Revenue arising from the Commission contribution to the European External Action Service (EEAS) for Commission staff working in Union delegations — Assigned revenue</i>	p.m.	p.m.	263 844 850,57	
	CHAPTER 5 7 — TOTAL	p.m.	p.m.	472 206 169,08	
	CHAPTER 5 8				
5 8 0	<i>Revenue from payments connected with lettings — Assigned revenue</i>	p.m.	p.m.	17 828,08	
5 8 1	<i>Revenue from insurance payments received — Assigned revenue</i>	p.m.	p.m.	549 164,94	
	CHAPTER 5 8 — TOTAL	p.m.	p.m.	566 993,02	

TITLE 5

REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY

5 0 0 *Proceeds from the sale of movable property (supply of goods)*

5 0 0 0 Proceeds from the sale of vehicles — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	16 070,—

Remarks

This item is intended to record revenue from the sale or part-exchange of vehicles belonging to the institutions.

It also records the proceeds from the sale of vehicles that are being replaced or scrapped when their book value is fully depreciated.

In accordance with Article 21(3)(a) and (b) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	Total
	p.m.

5 0 0 1 Proceeds from the sale of other movable property — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	325 842,05

Remarks

This item is intended to record revenue from the sale or part-exchange of movable property, other than vehicles, belonging to the institutions.

It also records the proceeds from the sale of equipment, installations, materials, and scientific and technical apparatus which are being replaced or scrapped when the book value is fully depreciated.

In accordance with Article 21(3)(a) and (b) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY
(cont'd)

5 0 0 (cont'd)

5 0 0 1 (cont'd)

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.

Total p.m.

5 0 0 2 Proceeds from the supply of goods to other institutions or bodies — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	667 661,62

Remarks

In accordance with Article 21(3)(e) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.

Total p.m.

5 0 1 *Proceeds from the sale of immovable property*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY
(cont'd)

5 0 1 (cont'd)

Remarks

This article is intended to record revenue from the sale of immovable property belonging to the institutions.

5 0 2 *Proceeds from the sale of publications, printed works and films — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	345 124,64

Remarks

In accordance with Article 21(3)(h) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

This article also contains revenue from the sale of such products on an electronic medium.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING

5 1 0 *Proceeds from the hiring-out of furniture and equipment — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	649,34

Remarks

In accordance with Article 21(3)(a) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING (cont'd)

5 1 0 (cont'd)

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 1 1 *Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings*

5 1 1 0 Proceeds from letting and subletting immovable property — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	17 113 535,02

Remarks

In accordance with Article 21(3)(a) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 1 1 1 Reimbursement of charges connected with lettings — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	2 289 800,67

CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING (cont'd)

5 1 1 (cont'd)

5 1 1 1 (cont'd)

Remarks

In accordance with Article 21(3)(a) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST5 2 0 *Revenue from investments or loans granted, bank and other interest on the institutions' accounts*

Financial year 2016	Financial year 2015	Financial year 2014
455 202	453 674	2 142 331,10

Remarks

This article is intended to record revenue from investments or loans granted, bank and other interest credited or debited on the institutions' accounts.

European Parliament	410 000
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	40 000
Committee of the Regions	5 202
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	455 202

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST (*cont'd*)5 2 1 *Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission*

Financial year 2016	Financial year 2015	Financial year 2014
10 000 000	10 000 000	15 550 692,95

Remarks

This article is intended to record the revenue accruing from the repayment of interest by the subsidised organisations which have placed advances received from the Commission on interest-bearing accounts. If they remain unused, these advances and the interest on them have to be repaid to the Commission.

Commission 10 000 000

5 2 2 *Interest yielded by pre-financing*

Financial year 2016	Financial year 2015	Financial year 2014
40 000 000	40 000 000	18 567 546,46

Remarks

This article is intended to record revenue from the interest yielded by pre-financing.

In accordance with Article 21(3)(d) of the Financial Regulation, this revenue may be used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Interest generated by pre-financing payments made from the budget shall not be due to the Union except as otherwise provided for in the delegation agreements, with the exception of those agreements concluded with third countries or the bodies they have designated. In cases in which it is provided for, such interest shall either be reused for the corresponding action, deducted from payment requests in accordance with point (c) of the first subparagraph of Article 23(1) of the Financial Regulation or recovered.

Delegated Regulation (EU) No 1268/2012 also lays down provisions regarding the accounting of interest yielded on pre-financing.

Commission 40 000 000

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 21(3)(d) thereof.

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST *(cont'd)*5 2 2 *(cont'd)*

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

5 2 3 *Revenue generated on Trust Accounts — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	123 434,10

Remarks

This article is intended to record interest and other revenue generated on Trust Accounts.

The Trust Accounts are kept on behalf of the Union by international financial institutions (European Investment Fund, European Investment Bank, Council of Europe Development Bank/Kreditanstalt für Wiederaufbau, European Bank for Reconstruction and Development) managing Union programmes and the amounts paid in by the Union remain on the account until they are made available to the beneficiaries under the single programme, such as small and medium-sized enterprises or institutions managing projects in accession countries.

In accordance with Article 21(4) of the Financial Regulation, interest generated by Trust Accounts used for Union programmes are used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 21(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

CHAPTER 5 5 — REVENUE FROM THE SUPPLY OF SERVICES AND WORK

5 5 0 *Proceeds from the supply of services and work for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	37 192 210,99

Remarks

In accordance with Article 21(3)(e) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 5 5 — REVENUE FROM THE SUPPLY OF SERVICES AND WORK (cont'd)

5 5 0 (cont'd)

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.

Total	p.m.
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5 5 1 *Revenue from third parties in respect of services or work supplied at their request — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	4 413 932,61

Remarks

In accordance with Article 21(3)(a) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

5 7 0 *Revenue arising from the repayment of amounts wrongly paid — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	43 544 889,76

CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS (cont'd)

5 7 0 (cont'd)

Remarks

In accordance with Article 21(3)(c) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 7 1 *Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	20 899,93

Remarks

In accordance with Article 21(2)(d) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS (*cont'd*)

5 7 2 *Repayment of welfare expenditure incurred on behalf of another institution*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This article is intended to record revenue from the repayment of welfare expenditure incurred on behalf of another institution.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	Total
	p.m.

5 7 3 *Other contributions and refunds in connection with the administrative operation of the institution — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	164 795 528,82

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	Total
	p.m.

CHAPTER 5 7 — OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS (*cont'd*)

5 7 4 *Revenue arising from the Commission contribution to the European External Action Service (EEAS) for Commission staff working in Union delegations — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	263 844 850,57

Remarks

This revenue arises from a Commission contribution to the EEAS for covering locally managed expenses of Commission staff working in Union delegations, including Commission staff funded by the European Development Fund (EDF).

In accordance with Article 21(2) and (3) of the Financial Regulation, any revenue will be used to provide additional appropriations for Item 3 0 0 5 in the statement of expenditure in Section X 'European External Action Service'.

European External Action Service p.m.

CHAPTER 5 8 — MISCELLANEOUS COMPENSATION

5 8 0 *Revenue from payments connected with lettings — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	17 828,08

Remarks

In accordance with Article 21(3)(g) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

5 8 1 *Revenue from insurance payments received — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	549 164,94

CHAPTER 5 8 — MISCELLANEOUS COMPENSATION (cont'd)**5 8 1** (cont'd)*Remarks*

In accordance with Article 21(3)(f) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

This article is also intended to record revenue arising from reimbursement by insurance companies of the salaries of officials involved in accidents.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 5 9 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS**5 9 0** *Other revenue from administrative operations*

Financial year 2016	Financial year 2015	Financial year 2014
5 000 000	4 000 000	6 557 510,20

Remarks

This article is intended to record other revenue from administrative operations.

European Parliament	p.m.
Council	p.m.
Commission	5 000 000
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	5 000 000

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 6 0				
6 0 1	Miscellaneous research programmes				
6 0 1 1	Switzerland/Euratom cooperation agreements on controlled thermonuclear fusion and plasma physics — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 2	European fusion development agreements (EFDAs) — Assigned revenue	p.m.	p.m.	1 916 000,—	
6 0 1 3	Cooperation agreements with third countries under Union research programmes — Assigned revenue	p.m.	p.m.	188 328 679,52	
6 0 1 5	Cooperation agreements with institutes from third countries in connection with scientific and technological projects of Union interest (Eureka and others) — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 6	Agreements for European cooperation in the field of scientific and technical research — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 0 1 — Total</i>	p.m.	p.m.	190 244 679,52	
6 0 2	Other programmes				
6 0 2 1	Miscellaneous revenue relating to humanitarian aid — Assigned revenue	p.m.	p.m.	49 927 571,36	
	<i>Article 6 0 2 — Total</i>	p.m.	p.m.	49 927 571,36	
6 0 3	Association agreements between the Union and third countries				
6 0 3 1	Revenue accruing from the participation of the candidate countries and the western Balkan potential candidates in Union programmes — Assigned revenue	p.m.	p.m.	200 597 560,18	
6 0 3 2	Revenue accruing from the participation of third countries, other than candidate countries and western Balkan potential candidates in customs cooperation agreements — Assigned revenue	p.m.	p.m.	670 748,—	
6 0 3 3	Participation of outside bodies in Union activities — Assigned revenue	p.m.	p.m.	135 583 121,90	
	<i>Article 6 0 3 — Total</i>	p.m.	p.m.	336 851 430,08	
	CHAPTER 6 0 — TOTAL	p.m.	p.m.	577 023 680,96	

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 6 1				
6 1 1	<i>Repayment of expenditure incurred on behalf of one or more Member States</i>				
6 1 1 3	Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue	p.m.	p.m.	53 081 071,04	
6 1 1 4	Revenue accruing from amounts recovered under the research programme of the Research Fund for Coal and Steel	p.m.	p.m.	0,—	
	<i>Article 6 1 1 — Total</i>	p.m.	p.m.	53 081 071,04	
6 1 2	<i>Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue</i>				
		p.m.	p.m.	1 937,74	
6 1 4	<i>Repayment of Union support to commercially successful projects and activities</i>				
6 1 4 3	Repayment of Union support to European risk capital activities in support of small and medium-sized enterprises — Assigned revenue	p.m.	p.m.	0,—	
6 1 4 4	Repayment of Union support to risk-sharing instruments financed from the European Regional Development Fund and the Cohesion Fund — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 1 4 — Total</i>	p.m.	p.m.	0,—	
6 1 5	<i>Repayment of unused Union aid</i>				
6 1 5 0	Repayment of unused aid from European Social Fund, European Regional Development Fund, European Agricultural Guidance and Guarantee Fund, Financial Instrument for Fisheries Guidance, Cohesion Fund, European Union Solidarity Fund, ISPA, IPA, EFF, FEAD, EMFF and European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue	p.m.	p.m.	67 212 656,57	
6 1 5 1	Repayment of unused subsidies for balancing budgets — Assigned revenue	p.m.	p.m.	0,—	
6 1 5 2	Repayment of unused interest subsidies — Assigned revenue	p.m.	p.m.	0,—	
6 1 5 3	Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue	p.m.	p.m.	0,—	

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)
CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
6 1 5	<i>(cont'd)</i>				
6 1 5 7	Repayments of payments on account under the Structural Funds, the Cohesion Fund, the European Fisheries Fund, the Fund for European Aid to the Most Deprived and the European Maritime, Fisheries Fund and the European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue	p.m.	p.m.	0,30	
6 1 5 8	Repayment of miscellaneous unused Union aid — Assigned revenue	p.m.	p.m.	582 627,32	
	<i>Article 6 1 5 — Total</i>	p.m.	p.m.	67 795 284,19	
6 1 6	<i>Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue</i>	p.m.	p.m.	0,—	
6 1 7	<i>Repayment of amounts paid in connection with Union aid to third countries</i>				
6 1 7 0	Repayments within the framework of cooperation with South Africa — Assigned revenue	p.m.	p.m.	1 754,84	
	<i>Article 6 1 7 — Total</i>	p.m.	p.m.	1 754,84	
6 1 8	<i>Repayment of amounts paid in connection with food aid</i>				
6 1 8 0	Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue	p.m.	p.m.	15 691,39	
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.	p.m.	10 000,—	
	<i>Article 6 1 8 — Total</i>	p.m.	p.m.	25 691,39	
6 1 9	<i>Repayment of other expenditure incurred on behalf of outside bodies</i>				
6 1 9 1	Repayment of other expenditure incurred on behalf of outside bodies pursuant to Council Decision 77/270/Euratom — Assigned revenue	p.m.	p.m.	84 113,—	
	<i>Article 6 1 9 — Total</i>	p.m.	p.m.	84 113,—	
	CHAPTER 6 1 — TOTAL	p.m.	p.m.	120 989 852,20	
	CHAPTER 6 2				
6 2 0	<i>Supply against payment of source materials or special fissile materials (point (b) of Article 6 of the Euratom Treaty) — Assigned revenue</i>	p.m.	p.m.	0,—	

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (cont'd)
CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
6 2 2	<i>Revenue from services provided by the Joint Research Centre to outside bodies against payment</i>				
6 2 2 1	Revenue from the operation of the high-flux reactor (HFR) to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	7 994 736,64	
6 2 2 3	Other revenue from services provided by the Joint Research Centre to outside bodies against payment to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	8 111 453,33	
6 2 2 4	Revenue from licences granted by the Commission on inventions resulting from Union research provided by the Joint Research Centre, irrespective of whether they can be patented — Assigned revenue	p.m.	p.m.	268 933,15	
6 2 2 5	Other revenue for the Joint Research Centre — Assigned revenue	p.m.	p.m.	0,—	
6 2 2 6	Revenue from services provided by the Joint Research Centre to other services of the Commission on a competitive basis, to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	61 421 661,54	
	<i>Article 6 2 2 — Total</i>	p.m.	p.m.	77 796 784,66	
6 2 4	<i>Revenue from licences granted by the Commission on inventions resulting from Union research, irrespective of whether they can be patented (indirect action) — Assigned revenue</i>	p.m.	p.m.	0,—	
	CHAPTER 6 2 — TOTAL	p.m.	p.m.	77 796 784,66	
	CHAPTER 6 3				
6 3 0	<i>Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue</i>	p.m.	p.m.	286 014 835,—	
6 3 1	<i>Contributions within the framework of the Schengen acquis</i>				
6 3 1 1	Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue	p.m.	p.m.	1 177 275,75	
6 3 1 2	Contributions for the development, establishment, operation and use of large-scale information systems under the agreements concluded with Iceland, Norway, Switzerland and Liechtenstein — Assigned revenue	p.m.	p.m.	2 620 721,15	
6 3 1 3	Other contributions within the framework of the Schengen <i>acquis</i> (Iceland, Norway, Switzerland and Liechtenstein) — Assigned revenue	p.m.	p.m.	31 993,89	
	<i>Article 6 3 1 — Total</i>	p.m.	p.m.	3 829 990,79	

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)
CHAPTER 6 5 — FINANCIAL CORRECTIONS

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
6 3 2	<i>Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue</i>	p.m.	p.m.	86 415 429,65	
6 3 3	<i>Contributions to certain external aid programmes</i>				
6 3 3 0	Contributions from Member States, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.	p.m.	11 557 494,80	
6 3 3 1	Contributions from third countries, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.	p.m.	0,—	
6 3 3 2	Contributions from international organisations to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 3 3 — Total</i>	p.m.	p.m.	11 557 494,80	
6 3 4	<i>Contributions from trust funds and financial instruments — Assigned revenue</i>				
6 3 4 0	Contributions from trust funds to the management costs of the Commission — Assigned revenue	p.m.	p.m.	0,—	
6 3 4 1	Contributions from financial instruments — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 3 4 — Total</i>	p.m.	p.m.	0,—	
	CHAPTER 6 3 — TOTAL	p.m.	p.m.	387 817 750,24	
	CHAPTER 6 5				
6 5 0	<i>Financial corrections prior to 2015 in connection with the ERDF, the ESF, the EAGGF-Guidance, the FIGF, the Cohesion Fund, the EFF, EMFF, SAPARD and IPA — Assigned revenue</i>	—	—	118 383 863,98	
6 5 1	<i>Financial corrections related to the programming periods before 2000</i>	p.m.	p.m.		
6 5 2	<i>Financial corrections related to the programming period 2000-2006 — Assigned revenue</i>	p.m.	p.m.		
6 5 3	<i>Financial corrections related to the programming period 2007-2013 — Assigned revenue</i>	p.m.	p.m.		
6 5 4	<i>Financial corrections related to the programming period 2014-2020 — Assigned revenue</i>	p.m.	p.m.		
	CHAPTER 6 5 — TOTAL	p.m.	p.m.	118 383 863,98	

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS
CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 6 6				
6 6 0	Other contributions and refunds				
6 6 0 0	Other assigned contributions and refunds — Assigned revenue	p.m.	p.m.	850 711 696,25	
6 6 0 1	Other non-assigned contributions and refunds	60 000 000	60 000 000	8 666 423,81	14,44
	<i>Article 6 6 0 — Total</i>	60 000 000	60 000 000	859 378 120,06	1 432,30
	CHAPTER 6 6 — TOTAL	60 000 000	60 000 000	859 378 120,06	1 432,30
	CHAPTER 6 7				
6 7 0	Revenue concerning European Agricultural Guarantee Fund				
6 7 0 1	Clearance of European Agricultural Guarantee Fund accounts — Assigned revenue	p.m.	p.m.	815 588 600,63	
6 7 0 2	European Agricultural Guarantee Fund irregularities — Assigned revenue	p.m.	p.m.	150 305 663,70	
6 7 0 3	Super-levy from milk producers — Assigned revenue	p.m.	p.m.	48 284 110,03	
	<i>Article 6 7 0 — Total</i>	p.m.	p.m.	1 014 178 374,36	
6 7 1	Revenue concerning European Agricultural Fund for Rural Development				
6 7 1 1	Clearance of accounts European Agricultural Fund for Rural Development — Assigned revenue	p.m.	p.m.	69 413 810,83	
6 7 1 2	European Agricultural Fund for Rural Development irregularities — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 7 1 — Total</i>	p.m.	p.m.	69 413 810,83	
	CHAPTER 6 7 — TOTAL	p.m.	p.m.	1 083 592 185,19	
	Title 6 — Total	60 000 000	60 000 000	3 224 982 237,29	5 374,97

TITLE 6
CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES

6 0 1 *Miscellaneous research programmes*

6 0 1 1 Switzerland/Euratom cooperation agreements on controlled thermonuclear fusion and plasma physics — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Revenue resulting from cooperation agreements between Switzerland and the European Atomic Energy Community, in particular that of 14 September 1978.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 08 03 50 and 08 04 50 (indirect action) of the statement of expenditure in Section III ‘Commission’, depending on the expenditure to be covered.

6 0 1 2 European fusion development agreements (EFDAs) — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	1 916 000,—

Remarks

Revenue resulting from the multilateral EFDAs between the European Atomic Energy Community and its 26 fusion associates.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Article 08 03 50 (indirect action) of the statement of expenditure in Section III ‘Commission’, depending on the expenditure to be covered.

6 0 1 3 Cooperation agreements with third countries under Union research programmes — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	188 328 679,52

Remarks

Revenue resulting from cooperation agreements between the Union and third countries, in particular those participating in European cooperation in the field of scientific and technical research (COST) in order to associate them with Union research programmes.

Any contributions received are to cover the costs of meetings, experts’ contracts and research expenditure under the programmes in question.

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 1** (*cont'd*)**6 0 1 3** (*cont'd*)

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 02 04 50, 05 09 50, 06 03 50, 08 02 50, 08 03 50, 08 04 50, 09 04 50, 15 03 50, 32 04 50 (indirect action), 10 02 50 and 10 03 50 of the statement of expenditure in Section III 'Commission', depending on the expenditure to be covered.

Legal basis

Council Decision 2008/372/EC of 12 February 2008 on the signing and provisional application of a Protocol to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the State of Israel, of the other part, on a framework Agreement between the European Community and the State of Israel on the general principles governing the State of Israel's participation in Community programmes (OJ L 129, 17.5.2008, p. 39).

Council Decision 2011/28/EU of 12 July 2010 on the conclusion of a Protocol to the Partnership and Cooperation Agreement establishing a partnership between the European Communities and their Member States, of the one part, and the Republic of Moldova, on the other part, on a Framework Agreement between the European Union and the Republic of Moldova, on the general principles for the participation of the Republic of Moldova in Union programmes (OJ L 14, 19.1.2011, p. 5).

Council Decision 2014/953/EU of 4 December 2014, on the signing, on behalf of the European Union, and provisional application of the Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation associating the Swiss Confederation to Horizon 2020 — the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020, and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy (OJ L 370, 30.12.2014, p. 1).

Council Decision 2014/954/Euratom of 4 December 2014 approving the conclusion by the European Commission, on behalf of the European Atomic Energy Community, of the Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation, associating the Swiss Confederation to Horizon 2020 — the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020; and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy. (OJ L 370, 30.12.2014, p. 19).

Council Decision (EU) 2015/... of ..., on the conclusion of the Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation associating the Swiss Confederation to Horizon 2020 - the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020; and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy (OJ L ..., ..., p. ...).

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 1** (*cont'd*)6 0 1 3 (*cont'd*)

Commission Decision C(2014) 9320 of 5 December 2014 on the conclusion, on behalf of the European Atomic Energy Community, of an Agreement for scientific and technological cooperation between the European Union and European Atomic Energy Community and the Swiss Confederation associating the Swiss Confederation to Horizon 2020 – the Framework Programme for Research and Innovation and the Research and Training Programme of the European Atomic Energy Community complementing Horizon 2020 and regulating the Swiss Confederation's participation in the ITER activities carried out by Fusion for Energy.

Commission Decision C(2014) 2089 of 2 April 2014 on the approval and signature of the Agreement between the European Union and the State of Israel on the participation of Israel in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Commission Decision C(2014) 4290 of 30 June 2014 on the approval and signature of the Agreement between the European Union and the Republic of Moldova on the participation of Moldova in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Council Decision (EU)2015/209 of 10 November 2014 on the signing, on behalf of the European Union and provisional application of the Agreement for scientific and technological cooperation between the European Union and the Faroe Islands associating the Faroe Islands to Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) (OJ L 35, 11.2.2015, p. 1).

Council Decision ... of ... 2015 on the conclusion of the Agreement for scientific and technological cooperation between the European Union and the Faroe Islands associating the Faroe Islands to Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) (OJ L ..., ..., p. ...).

Council Decision (EU) 2014/691 of 29 September 2014 amending Decision 2014/668/EU on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part, as regards Title III (with the exception of the provisions relating to the treatment of third-country nationals legally employed as workers in the territory of the other Party) and Titles IV, V, VI and VII thereof, as well as the related Annexes and Protocols (OJ L 289, 3.10.2014, p.1).

Commission Decision C(2015) 1355 of 3 March 2015 on the approval and signature of the Agreement between the European Union and Ukraine on the participation of Ukraine in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)' [Agreement was signed on 20.03.2015, but does not produce legal effects – awaiting ratification by Ukraine Government).

6 0 1 5 Cooperation agreements with institutes from third countries in connection with scientific and technological projects of Union interest (Eureka and others) — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 1** (*cont'd*)6 0 1 5 (*cont'd*)*Remarks*

Revenue resulting from cooperation agreements between the Union and institutes from third countries in connection with scientific and technological projects of Union interest (Eureka and others).

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 02 04 50, 05 09 50, 06 03 50, 08 02 50, 09 04 50, 15 03 50 and 32 04 50 (indirect action) of the statement of expenditure in Section III 'Commission'.

6 0 1 6 Agreements for European cooperation in the field of scientific and technical research — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Revenue from States taking part in European cooperation in the field of scientific and technical research.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 02 04 50, 05 09 50, 06 03 50, 08 02 50, 09 04 50, 15 03 50 and 32 04 50 (indirect action) of the statement of expenditure in Section III 'Commission'.

Reference acts

Resolution of the Ministers of States participating in European Cooperation in the field of Scientific and Technical Research (COST) (signed in Vienna on 21 November 1991) (OJ C 333, 24.12.1991, p. 1).

6 0 2 **Other programmes**

6 0 2 1 Miscellaneous revenue relating to humanitarian aid — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	49 927 571,36

Remarks

Any contributions by outside bodies relating to humanitarian aid.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Title 23 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 2** (*cont'd*)6 0 2 1 (*cont'd*)*Legal basis*

Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid (OJ L 163, 2.7.1996, p. 1).

Regulation (EU) No 375/2014 of the European Parliament and of the Council of 3 April 2014 establishing the European Voluntary Humanitarian Aid Corps ('EU Aid Volunteers initiative') (OJ L 122, 24.4.2014, p. 1).

6 0 3 *Association agreements between the Union and third countries*

6 0 3 1 Revenue accruing from the participation of the candidate countries and the western Balkan potential candidates in Union programmes — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	200 597 560,18

Remarks

Revenue accruing from the Association Agreements concluded between the Union and the countries listed below as a result of their participation in various Union programmes. Any revenue from countries that are already Member States relate to past operations.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Framework Agreement between the European Community and the Republic of Turkey on the general principles for the participation of the Republic of Turkey in Community programmes (OJ L 61, 2.3.2002, p. 29).

Commission Decision C(2014) 3502 of 2 June 2014 on the approval and signature of an Agreement between the European Union and the Republic of Turkey on the participation of the Republic of Turkey in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Framework Agreement between the European Community and the Republic of Albania on the general principles for the participation of the Republic of Albania in Community programmes (OJ L 192, 22.7.2005, p. 2).

Commission Decision C(2014) 3711 of 10 June 2014 on the approval and signature of an Agreement between the European Union and the Republic of Albania on the participation of Albania in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Framework Agreement between the European Community and Bosnia and Herzegovina on the general principles for the participation of Bosnia and Herzegovina in Community programmes (OJ L 192, 22.7.2005, p. 9).

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 3** (*cont'd*)6 0 3 1 (*cont'd*)

Commission Decision C(2014) 3693 of 10 June 2014 on the approval and signature of an Agreement between the European Union and Bosnia and Herzegovina on the participation of Bosnia and Herzegovina in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Framework Agreement between the European Community and Serbia and Montenegro on the general principles for the participation of Serbia and Montenegro in Community programmes (OJ L 192, 22.7.2005, p. 29).

Commission Decision C(2014) 3710 of 10 June 2014 on the approval and signature of an Agreement between the European Union and the Republic of Serbia on the participation of Serbia in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Protocol to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the former Yugoslav Republic of Macedonia, of the other part, on a Framework Agreement between the European Community and the former Yugoslav Republic of Macedonia on the general principles for the participation of the Former Yugoslav Republic of Macedonia in Community programmes (OJ L 192, 22.7.2005, p. 23).

Commission Decision C(2014) 3707 of 10 June 2014 on the approval and signature of an Agreement between the European Union and the former Yugoslav Republic of Macedonia on the participation of the former Yugoslav Republic of Macedonia in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Protocol 8 to the Stabilisation and Association Agreement between the European Communities and their Member States, of the one part, and the Republic of Montenegro, of the other part, on the general principles for the participation of Montenegro in Community programmes (OJ L 108, 29.4.2010, p. 1).

Commission Decision C(2014) 3705 of 10 June 2014 on the approval and signature of an Agreement between the European Union and the Republic of Montenegro on the participation of Montenegro in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

A Framework Agreement between the European Union and Kosovo on the general principles for the participation of Kosovo in Union programmes (COM(2013) 218 final) is pending Council approval. When approved and signed, an International Agreement associating Kosovo to Horizon 2020 could be negotiated.

Additional protocols to the Europe Agreements (Articles 228 and 238) opening up Union programmes to the candidate countries.

6 0 3 2 Revenue accruing from the participation of third countries, other than candidate countries and western Balkan potential candidates in customs cooperation agreements — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	670 748,—

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (cont'd)

6 0 3 (cont'd)

6 0 3 2 (cont'd)

Remarks

This item is intended to receive third country contributions to customs cooperation agreements, in particular under the Transit project and the project for the dissemination of tariff and other particulars (by computer).

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 14 02 02, 14 02 51, 14 03 02 and 14 03 51 of the statement of expenditure in Section III 'Commission'.

Legal basis

Convention of 20 May 1987 between the European Economic Community, the Republic of Austria, the Republic of Finland, the Republic of Iceland, the Kingdom of Norway, the Kingdom of Sweden and the Swiss Confederation, on a common transit procedure (OJ L 226, 13.8.1987, p. 2).

Council Decision 2000/305/EC of 30 March 2000 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and Switzerland concerning the extension of the common communication network/common system interface (CCN/CSI) within the framework of the Convention on a common transit procedure (OJ L 102, 27.4.2000, p. 50).

Council Decision 2000/506/EC of 31 July 2000 on the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and Norway concerning the extension of the common communication network/common system interface (CCN/CSI) within the framework of the Convention on a common transit procedure (OJ L 204, 11.8.2000, p. 35).

Council Decision of 19 March 2001 authorising the Commission to negotiate, on behalf of the European Community, an amendment to the Convention creating the Customs Cooperation Council signed in Brussels on 15 December 1950 allowing the European Community to become a member of that organisation.

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and Repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209).

6 0 3 3 Participation of outside bodies in Union activities — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	135 583 121,90

Remarks

This item is intended to receive any contributions by outside bodies to Union activities.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

6 1 1 *Repayment of expenditure incurred on behalf of one or more Member States*

6 1 1 3 Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	53 081 071,04

Remarks

Decision 2003/76/EC stipulates that the Commission is entrusted with winding up the financial operations of the European Coal and Steel Community which are still in progress upon expiry of the ECSC Treaty.

Pursuant to Article 4 of that Decision, net revenue from the investment of available assets will constitute revenue in the general budget of the European Union earmarked for a specific purpose, namely financing research projects in sectors related to the coal and steel industry by the Research Fund for Coal and Steel.

The net revenue available for financing research projects in year n+2 appears in the balance sheet of the ECSC in liquidation for year n, and after the liquidation process has been completed will appear as assets in the balance sheet of the Coal and Steel Research Fund. This financing mechanism took effect in 2003. Revenue coming from 2014 will be used for research in 2016. In order to reduce as far as possible the fluctuations that movements in the financial markets could cause in the financing of research, a smoothing arrangement is applied. The amount of net revenue expected to be available for research in 2016 comes to EUR 43 100 000.

In accordance with Article 4 of Decision 2003/76/EC, 72,8 % of the fund's appropriations will be for the steel-related sector and 27,2 % for the coal-related sector.

In accordance with Article 21 and Article 181(2) of the Financial Regulation, revenue will be used to provide additional appropriations under Chapter 08 05 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Decision 2003/76/EC of 1 February 2003 establishing the measures necessary for the implementation of the Protocol, annexed to the Treaty establishing the European Community, on the financial consequences of the expiry of the ECSC Treaty and on the Research Fund for Coal and Steel (OJ L 29, 5.2.2003, p. 22).

6 1 1 4 Revenue accruing from amounts recovered under the research programme of the Research Fund for Coal and Steel

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Decision 2003/76/EC stipulates that the Commission is entrusted with winding up the financial operations of the European Coal and Steel Community which are still in progress upon expiry of the ECSC Treaty.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)**6 1 1** (cont'd)**6 1 1 4** (cont'd)

Pursuant to Article 4(5) of that Decision, the amounts recovered return initially to the assets of the ECSC in liquidation and subsequently, on completion of the liquidation, to the assets of the Research Fund for Coal and Steel.

Legal basis

Council Decision 2003/76/EC of 1 February 2003 establishing the measures necessary for the implementation of the Protocol, annexed to the Treaty establishing the European Community, on the financial consequences of the expiry of the ECSC Treaty and on the Research Fund for Coal and Steel (OJ L 29, 5.2.2003, p. 22).

6 1 2 ***Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue***

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	1 937,74

Remarks

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Commission	p.m.
Council	p.m.
European External Action Service	p.m.
	Total
	p.m.

6 1 4 ***Repayment of Union support to commercially successful projects and activities***

6 1 4 3 **Repayment of Union support to European risk capital activities in support of small and medium-sized enterprises — Assigned revenue**

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Repayment of all or part of the support for commercially successful projects, with possible participation in profits resulting from grants awarded as part of European risk capital activities in support of small and medium-sized enterprises under the Venture Consort and Eurotech Capital instruments.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (*cont'd*)**6 1 4** (*cont'd*)

6 1 4 4 Repayment of Union support to risk-sharing instruments financed from the European Regional Development Fund and the Cohesion Fund — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Repayment of reflows and amounts left over from Union support to risk-sharing instruments financed from the European Regional Development Fund and the Cohesion Fund.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which the revenue is assigned.

Legal basis

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25) and in particular Articles 14 and 36a thereof.

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

6 1 5 *Repayment of unused Union aid*

6 1 5 0 Repayment of unused aid from European Social Fund, European Regional Development Fund, European Agricultural Guidance and Guarantee Fund, Financial Instrument for Fisheries Guidance, Cohesion Fund, European Union Solidarity Fund, ISPA, IPA, EFF, FEAD, EMFF and European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	67 212 656,57

Remarks

Repayment of unused aid from the European Social Fund, the European Regional Development Fund, the European Agricultural Guidance and Guarantee Fund, the Financial Instrument for Fisheries Guidance, the Cohesion Fund, the European Union Solidarity Fund, the Instrument for Structural Policies for Pre-Accession (ISPA), the Instrument for Pre-Accession Assistance (IPA), the European Fisheries Fund (EFF), the Fund for European Aid to the Most Deprived (FEAD), the European Maritime and Fisheries Fund (EMFF) and the European Agricultural Fund for Rural Development (EAFRD).

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)

6 1 5 (cont'd)

6 1 5 0 (cont'd)

In accordance with Article 21 of the Financial Regulation, this revenue will be used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 5 1 Repayment of unused subsidies for balancing budgets — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 5 2 Repayment of unused interest subsidies — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 5 3 Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 5 7 Repayments of payments on account under the Structural Funds, the Cohesion Fund, the European Fisheries Fund, the Fund for European Aid to the Most Deprived and the European Maritime, Fisheries Fund and the European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,30

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE *(cont'd)*6 1 5 *(cont'd)*6 1 5 7 *(cont'd)**Remarks*

This item is intended to record the repayment of payments on account under the Structural Funds (European Regional Development Fund and European Social Fund), the Cohesion Fund, the European Fisheries Fund (EFF), the Fund for European Aid to the Most Deprived (FEAD), the European Maritime and Fisheries Fund (EMFF) and the European Agricultural Fund for Rural Development (EAFRD).

The amounts booked to this item will, in accordance with Articles 21 and 177 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 11 and 13 of the statement of expenditure in Section III 'Commission', in order not to reduce the contribution from the Funds to the operation concerned.

Legal basis

Council Regulation (EC) No 1164/94 of 16 May 1994 establishing a Cohesion Fund (OJ L 130, 25.5.1994, p. 1), and in particular Article D of Annex II thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund (OJ L 210, 31.7.2006, p. 25), and in particular Article 82(2) and Chapter II thereof.

Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.3.2014, p. 1).

6 1 5 8 Repayment of miscellaneous unused Union aid — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	582 627,32

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)

6 1 5 (cont'd)

6 1 5 8 (cont'd)

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 1 6 *Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Repayment by the International Atomic Energy Agency (IAEA) of sums which were advanced by the Commission to pay for controls carried out by the IAEA under the verification agreements (see Articles 32 03 01 and 32 03 02 of the statement of expenditure in Section III 'Commission').

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Agreement between the Kingdom of Belgium, the Kingdom of Denmark, the Federal Republic of Germany, Ireland, the Italian Republic, the Grand Duchy of Luxembourg, the Kingdom of the Netherlands, the European Atomic Energy Community and the International Atomic Energy Agency in implementation of Article III (1) and (4) of the Treaty on the non-proliferation of nuclear weapons (OJ L 51, 22.2.1978, p. 1), and in particular Article 15 thereof.

Tripartite agreements between the Community, the United Kingdom and the International Atomic Energy Agency.

Tripartite agreement between the Community, France and the International Atomic Energy Agency.

6 1 7 *Repayment of amounts paid in connection with Union aid to third countries*

6 1 7 0 Repayments within the framework of cooperation with South Africa — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	1 754,84

Remarks

Repayments by tenderers or recipients of overpayments made in connection with development cooperation with South Africa.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)

6 1 7 (cont'd)

6 1 7 0 (cont'd)

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Items 21 02 05 01 and 21 02 05 02 of the statement of expenditure in Section III 'Commission'.

Legal basis

Regulation (EU) No 233/2014 of the European Parliament and of the Council of 11 March 2014 establishing a financing instrument for development cooperation for the period 2014-2020 (OJ L 77, 15.3.2014, p. 44).

6 1 8 **Repayment of amounts paid in connection with food aid**

6 1 8 0 Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	15 691,39

Remarks

Provisions contained in the invitations to tender or in the financial conditions attached to the Commission's letters setting out the conditions under which food aid is granted to recipients.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Legal basis

Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid (OJ L 163, 2.7.1996, p. 1).

6 1 8 1 Repayment of additional costs caused by the recipients of food aid — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	10 000,—

Remarks

Provisions contained in the terms of delivery attached to the Commission's letters setting out the conditions under which food aid is granted to recipients.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)**6 1 8** (cont'd)

6 1 8 1 (cont'd)

Legal basis

Council Regulation (EC) No 1257/96 of 20 June 1996 concerning humanitarian aid (OJ L 163, 2.7.1996, p. 1).

6 1 9 *Repayment of other expenditure incurred on behalf of outside bodies*

6 1 9 1 Repayment of other expenditure incurred on behalf of outside bodies pursuant to Council Decision 77/270/Euratom — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	84 113,—

Remarks

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 21 06 01, 21 06 02, 21 06 51 and 22 02 51 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).

Council Regulation (Euratom) No 300/2007 of 19 February 2007 establishing an Instrument for Nuclear Safety Cooperation (OJ L 81, 22.3.2007, p. 1).

Regulation (Euratom) No 237/2014 of the Council of 13 December 2013 establishing an Instrument for Nuclear Safety Cooperation (OJ L 77, 15.3.2014, p. 109).

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT

6 2 0 *Supply against payment of source materials or special fissile materials (point (b) of Article 6 of the Euratom Treaty) — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Revenue from the supply to Member States against payment of source materials or special fissile materials for their research programmes.

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (cont'd)**6 2 0** (cont'd)

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Legal basis

Treaty establishing the European Atomic Energy Community, and in particular point (b) of Article 6 thereof.

6 2 2 *Revenue from services provided by the Joint Research Centre to outside bodies against payment***6 2 2 1** Revenue from the operation of the high-flux reactor (HFR) to be used to provide additional appropriations — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	7 994 736,64

Remarks

Revenue resulting from the operation of the HFR (high-flux reactor) at the Petten establishment of the Joint Research Centre.

Payments by outside bodies to cover all types of expenditure involved in the operation of the HFR by the Joint Research Centre.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 10 01 05 and 10 04 04 of the statement of expenditure in Section III 'Commission'.

Completion of earlier programmes

The revenue is provided by Belgium, France and the Netherlands.

6 2 2 3 Other revenue from services provided by the Joint Research Centre to outside bodies against payment to be used to provide additional appropriations — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	8 111 453,33

Remarks

Revenue from persons, firms and national bodies for which the Joint Research Centre will carry out work and/or provide services against payment.

In accordance with Article 21 and Article 183(2) of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 10 01 05, 10 02 01, 10 02 51, 10 02 52, 10 03 01, 10 03 51, 10 03 52 and 10 04 02 of the statement of expenditure in Section III 'Commission' amounting to the expenditure under each contract with an outside body.

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (*cont'd*)6 2 2 (*cont'd*)

6 2 2 4 Revenue from licences granted by the Commission on inventions resulting from Union research provided by the Joint Research Centre, irrespective of whether they can be patented — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	268 933,15

Remarks

Council Decision 2013/743/EU requires the JRC to support knowledge and technology transfer and to generate additional resources through i.e. the exploitation of intellectual property.

The Treaty establishing the European Atomic Energy Community, and in particular Article 12 thereof, gives Member States, persons and undertakings the right — against payment of a suitable remuneration — to obtain non-exclusive licences under patents, provisionally protected patent rights, utility models or patent applications owned by the European Atomic Energy Community.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 10 01 05, 10 04 02, 10 04 03 and Chapters 10 02 and 10 03 of the statement of expenditure in Section III 'Commission'.

Legal basis

Article 182 and Article 183 of the Treaty on the Functioning of the European Union.

Article 12 of the Treaty establishing the European Atomic Energy Community.

Council Decision 2013/743/EU of 3 December 2013 establishing the specific programme implementing Horizon 2020 - the Framework Programme for Research and Innovation (2014-2020) and repealing Decisions 2006/971/EC, 2006/972/EC, 2006/973/EC, 2006/974/EC and 2006/975/EC (OJ L 347, 20.12.2013, p. 965).

Council Regulation (EEC) No 2380/74 of 17 September 1974 adopting provisions for the dissemination of information relating to research programmes for the European Economic Community (OJ L 255, 20.9.1974, p. 1).

6 2 2 5 Other revenue for the Joint Research Centre — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Revenue from contributions, gifts or bequests from third parties for the various activities carried out by the Joint Research Centre.

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (cont'd)

6 2 2 (cont'd)

6 2 2 5 (cont'd)

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Article 10 01 05 and Chapters 10 02, 10 03 and 10 04 of the statement of expenditure in Section III 'Commission'.

6 2 2 6 Revenue from services provided by the Joint Research Centre to other services of the Commission on a competitive basis, to be used to provide additional appropriations — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	61 421 661,54

Remarks

Revenue from other services of the Commission for which the Joint Research Centre will carry out work and/or provide services against payment and revenue from participation in the activities of the framework programmes for research and technological development.

In accordance with Article 21 and Article 183(2) of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 10 01 05, 10 02 01, 10 02 51, 10 02 52, 10 03 01, 10 03 51, 10 03 52 and 10 04 03 of the statement of expenditure in Section III 'Commission' amounting to the specific expenditure under each contract with other services of the Commission.

6 2 4 **Revenue from licences granted by the Commission on inventions resulting from Union research, irrespective of whether they can be patented (indirect action) — Assigned revenue**

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

The Treaty establishing the European Atomic Energy Community, and in particular Article 12 thereof, gives Member States, persons and undertakings the right — against payment of a suitable remuneration — to obtain non-exclusive licences under patents, provisionally protected patent rights, utility models or patent applications owned by the European Atomic Energy Community.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Legal basis

Treaty establishing the European Atomic Energy Community.

Council Regulation (EEC) No 2380/74 of 17 September 1974 adopting provisions for the dissemination of information relating to research programmes for the European Economic Community (OJ L 255, 20.9.1974, p. 1).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS

6 3 0 *Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	286 014 835,—

Remarks

This article is intended to record contributions from the European Free Trade Association Member States resulting from their financial participation in certain activities of the Union in accordance with Article 82 of and Protocol 32 to the Agreement on the European Economic Area.

The total contribution planned is shown in the summary presented for information in an annex to the statement of expenditure in Section III 'Commission'.

Contributions by the European Free Trade Association Member States are made available to the Commission in accordance with Articles 1, 2 and 3 of Protocol 32 to the Agreement on the European Economic Area.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3).

6 3 1 *Contributions within the framework of the Schengen acquis***6 3 1 1** Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	1 177 275,75

Remarks

Contributions to administrative costs resulting from the Agreement of 18 May 1999 concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 36), and in particular Article 12 of that Agreement.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Council	p.m.	
European External Action Service	p.m.	
		Total
	p.m.	

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)6 3 1 (*cont'd*)6 3 1 1 (*cont'd*)*Legal basis*

Council Decision 1999/437/EC of 17 May 1999 on certain arrangements for the application of the Agreement concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the association of those two States with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 31).

6 3 1 2 Contributions for the development, establishment, operation and use of large-scale information systems under the agreements concluded with Iceland, Norway, Switzerland and Liechtenstein — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	2 620 721,15

Remarks

In accordance with Article 21 of Financial Regulation, any revenue will be used to provide additional appropriations under Articles 18 02 07, 18 02 08, 18 02 09 and 18 03 03 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Decision 1999/437/EC of 17 May 1999 on certain arrangements for the application of the Agreement concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the association of those two States with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 31).

Council Decision 1999/439/EC of 17 May 1999 on the conclusion of the Agreement with the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 35).

Council Regulation (EC) No 2725/2000 of 11 December 2000 concerning the establishment of Eurodac for the comparison of fingerprints for the effective application of the Dublin Convention (OJ L 316, 15.12.2000, p. 1).

Council Decision 2001/258/EC of 15 March 2001 concerning the conclusion of an Agreement between the European Community and the Republic of Iceland and the Kingdom of Norway concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or Iceland or Norway (OJ L 93, 3.4.2001, p. 38), and in particular Article 9 of that Agreement.

Council Decision 2001/886/JHA of 6 December 2001 on the development of the second generation Schengen Information System (SIS II) (OJ L 328, 13.12.2001, p. 1).

Council Regulation (EC) No 2424/2001 of 6 December 2001 on the development of the second generation Schengen Information System (SIS II) (OJ L 328, 13.12.2001, p. 4).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)**6 3 1** (*cont'd*)6 3 1 2 (*cont'd*)

Council Regulation (EC) No 343/2003 of 18 February 2003 establishing the criteria and mechanisms for determining the Member State responsible for examining an asylum application lodged in one of the Member States by a third-country national (OJ L 50, 25.2.2003, p. 1).

Commission Regulation (EC) No 1560/2003 of 2 September 2003 laying down detailed rules for the application of Council Regulation (EC) No 343/2003 establishing the criteria and mechanisms for determining the Member State responsible for examining an asylum application lodged in one of the Member States by a third-country national (OJ L 222, 5.9.2003, p. 3).

Council Decision 2004/512/CE of 8 June 2004 establishing the Visa Information System (VIS) (OJ L 213, 15.6.2004, p. 5).

Regulation (EC) No 1986/2006 of the European Parliament and of the Council of 20 December 2006 regarding access to the Second Generation Schengen Information System (SIS II) by the services in the Member States responsible for issuing vehicle registration certificates (OJ L 381, 28.12.2006, p. 1).

Regulation (EC) No 1987/2006 of the European Parliament and of the Council of 20 December 2006 on the establishment, operation and use of the second generation Schengen Information System (SIS II) (OJ L 381, 28.12.2006, p. 4).

Council Decision 2007/533/JHA of 12 June 2007 on the establishment, operation and use of the second generation Schengen Information System (SIS II) (OJ L 205, 7.8.2007, p. 63).

Council Decision 2008/146/EC of 28 January 2008 on the conclusion, on behalf of the European Community, of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* (OJ L 53, 27.2.2008, p. 1).

Council Decision 2008/147/EC of 28 January 2008 on the conclusion on behalf of the European Community of the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 53, 27.2.2008, p. 3).

Council Decision 2008/149/EC of 28 January 2008 on the conclusion on behalf of the European Union of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* (OJ L 53, 27.2.2008, p. 50).

Council Decision 2008/633/JHA of 23 June 2008 concerning access for consultation of the Visa Information System (VIS) by designated authorities of Member States and by Europol for the purposes of the prevention, detection and investigation of terrorist offences and of other serious criminal offences (OJ L 218, 13.8.2008, p. 129).

Regulation (EC) No 767/2008 of the European Parliament and of the Council of 9 July 2008, concerning the Visa Information System (VIS) and the exchange of data between Member States on short-stay visas (VIS Regulation) (OJ L 218, 13.8.2008, p. 60).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)
6 3 1 (cont'd)

6 3 1 2 (cont'd)

Council Decision 2011/349/EU of 7 March 2011 on the conclusion on behalf of the European Union of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, relating in particular to judicial cooperation in criminal matters and police cooperation (OJ L 160, 18.6.2011, p. 1).

Council Decision 2011/350/EU of 7 March 2011 on the conclusion, on behalf of the European Union, of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, relating to the abolition of checks at internal borders and movement of persons (OJ L 160, 18.6.2011, p. 19).

Regulation (EU) No 1077/2011 of the European Parliament and of the Council of 25 October 2011, establishing a European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (OJ L 286, 1.11.2011, p. 1).

Regulation (EU) No 603/2013 of the European Parliament and of the Council of 26 June 2013, on the establishment of 'Eurodac' for the comparison of fingerprints for the effective application of Regulation (EU) No 604/2013 establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person and on requests for the comparison with Eurodac data by Member States' law enforcement authorities and Europol for law enforcement purposes, and amending Regulation (EU) No 1077/2011 establishing a European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (OJ L 180, 29.6.2013, p. 1).

6 3 1 3 Other contributions within the framework of the Schengen *acquis* (Iceland, Norway, Switzerland and Liechtenstein) — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	31 993,89

Remarks

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Article 18 03 02 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Decision 1999/437/EC of 17 May 1999 on certain arrangements for the application of the Agreement concluded by the Council of the European Union and the Republic of Iceland and the Kingdom of Norway concerning the association of those two States with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 31).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)**6 3 1** (*cont'd*)6 3 1 3 (*cont'd*)

Council Decision 1999/439/EC of 17 May 1999 on the conclusion of the Agreement with the Republic of Iceland and the Kingdom of Norway concerning the latter's association with the implementation, application and development of the Schengen *acquis* (OJ L 176, 10.7.1999, p. 35).

Council Decision 2001/258/EC of 15 March 2001 concerning the conclusion of an Agreement between the European Community and the Republic of Iceland and the Kingdom of Norway concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or Iceland or Norway (OJ L 93, 3.4.2001, p. 38), and in particular Article 9 of that Agreement.

Council Decision 2008/146/EC of 28 January 2008 on the conclusion, on behalf of the European Community, of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* (OJ L 53, 27.2.2008, p. 1).

Council Decision 2008/147/EC of 28 January 2008 on the conclusion on behalf of the European Community of the Agreement between the European Community and the Swiss Confederation concerning the criteria and mechanisms for establishing the State responsible for examining a request for asylum lodged in a Member State or in Switzerland (OJ L 53, 27.2.2008, p. 3).

Council Decision 2008/149/EC of 28 January 2008 on the conclusion on behalf of the European Union of the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis* (OJ L 53, 27.2.2008, p. 50).

Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office (OJ L 132, 29.5.2010, p. 11).

Council Decision 2011/349/EU of 7 March 2011 on the conclusion on behalf of the European Union of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, relating in particular to judicial cooperation in criminal matters and police cooperation (OJ L 160, 18.6.2011, p. 1).

Council Decision 2011/350/EU of 7 March 2011 on the conclusion, on behalf of the European Union, of the Protocol between the European Union, the European Community, the Swiss Confederation and the Principality of Liechtenstein on the accession of the Principality of Liechtenstein to the Agreement between the European Union, the European Community and the Swiss Confederation on the Swiss Confederation's association with the implementation, application and development of the Schengen *acquis*, relating to the abolition of checks at internal borders and movement of persons (OJ L 160, 18.6.2011, p. 19).

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)**6 3 1** (cont'd)**6 3 1 3** (cont'd)

Council Decision 2012/192/EU of 12 July 2010 on the signing, on behalf of the Union, of the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* (OJ L 103, 13.4.2012, p. 1).

Council Decision 2012/193/EU of 13 March 2012 on the conclusion, on behalf of the Union, of the Arrangement between the European Union and the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation on the participation by those States in the work of the committees which assist the European Commission in the exercise of its executive powers as regards the implementation, application and development of the Schengen *acquis* (OJ L 103, 13.4.2012, p. 3).

Council Regulation (EU) No 1053/2013 of 7 October 2013 establishing an evaluation and monitoring mechanism to verify the application of the Schengen *acquis* and repealing the Decision of the Executive Committee of 16 September 1998 setting up a Standing Committee on the evaluation and implementation of Schengen (OJ L 295, 6.11.2013, p. 27).

Regulation (EU) No 515/2014 of the European Parliament and of the Council of 16 April 2014 establishing, as part of the Internal Security Fund, the instrument for financial support for external borders and visa and repealing Decision No 574/2007/EC (OJ L 150, 20.5.2014, p. 143).

Council Decision (EU) 2014/301 of 19 May 2014 on the conclusion of the Arrangement between the European Union and the Kingdom of Norway on the modalities of its participation in the European Asylum Support Office (OJ L 157, 27.5.2014, p. 33).

Council Decision (EU) 2014/344 of 19 May 2014 on the conclusion of the Arrangement between the European Union and the Principality of Liechtenstein on the modalities of its participation in the European Asylum Support Office (OJ L 170, 11.6.2014, p. 49).

Proposal for a Council Decision, submitted by the Commission on 10 December 2013, on the conclusion of the Arrangement with the Republic of Iceland on the modalities of its participation in the European Asylum Support Office (COM(2013) 875 final).

Proposal for a Council Decision, submitted by the Commission on 10 December 2013, on the conclusion of the Arrangement between the European Union and the Swiss Confederation on the modalities of its participation in the European Asylum Support Office (COM(2013) 862).

6 3 2 ***Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue***

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	86 415 429,65

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)**6 3 2** (*cont'd*)*Remarks*

In accordance with Article 21 of the Financial Regulation, any revenue from the European Development Fund (EDF) contributing to the cost of support measures will be used to provide additional appropriations under item 21 01 04 07 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Decision 2013/755/EU of 25 November 2013 on the association of the overseas countries and territories with the European Union ('Overseas Association Decision') (OJ L 344, 19.12.2013, p. 1).

Council Decision 2013/759/EU of 12 December 2013 regarding transitional EDF management measures from 1 January 2014 until the entry into force of the 11th European Development Fund (OJ L 335, 14.12.2013, p. 48).

Reference acts

Internal Agreement between the Representatives of the Governments of the Member States, meeting within the Council, on the financing of Community aid under the multiannual financial framework for the period 2008 to 2013 in accordance with the ACP-EC Partnership Agreement and on the allocation of financial assistance for the Overseas Countries and Territories to which Part Four of the EC Treaty applies (OJ L 247, 9.9.2006, p. 32).

Communication from the Commission to the European Parliament and the Council of 7 December 2011: Preparation of the multiannual financial framework regarding the financing of EU cooperation for African, Caribbean and Pacific States and Overseas Countries and Territories for the 2014-2020 period (11th European Development Fund) (COM(2011) 837 final).

6 3 3 *Contributions to certain external aid programmes***6 3 3 0** Contributions from Member States, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	11 557 494,80

Remarks

This item is intended to record the financial contributions from Member States, including their public agencies, entities or natural persons to certain external aid programmes financed by the Union and managed by the Commission on their behalf.

In accordance with Article 21(2)(b) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)**6 3 3 (cont'd)****6 3 3 1 Contributions from third countries, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue**

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This item is intended to record the financial contributions from third countries, including their public agencies entities or natural persons to certain external aid programmes financed by the Union and managed by the Commission on their behalf.

In accordance with Article 21(2)(b) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

6 3 3 2 Contributions from international organisations to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This item is intended to record the financial contributions from international organisations to certain external aid programmes financed by the Union and managed by the Commission on their behalf.

In accordance with Article 21(2)(b) of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

6 3 4 Contributions from trust funds and financial instruments — Assigned revenue**6 3 4 0 Contributions from trust funds to the management costs of the Commission — Assigned revenue**

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This item is intended to record the management fees which the Commission is authorised to withdraw for a maximum of 5 % of the amounts pooled into the trust fund to cover its management costs from the years in which the contributions to each trust fund have started to be used.

In accordance with Article 21(2)(b) of the Financial Regulation, such management fees shall be assimilated to assigned revenue for the duration of the trust fund.

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)6 3 4 (*cont'd*)6 3 4 0 (*cont'd*)*Legal basis*

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 187(7) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 259 thereof.

6 3 4 1 Contributions from financial instruments — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Annual repayments, including capital repayments, guarantees released, and repayments of the principal of loans, paid back to the Commission or fiduciary accounts opened for financial instruments and attributable to the support from the budget under a financial instrument, shall constitute internal assigned revenue in accordance with Article 21 of the Financial Regulation and shall be used for the same financial instruments, without prejudice to Article 140(9) of that Regulation, for a period not exceeding the period for the commitment of appropriations plus two years, unless specified otherwise in a basic act.

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 140(6) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

CHAPTER 6 5 — FINANCIAL CORRECTIONS

6 5 0 *Financial corrections prior to 2015 in connection with the ERDF, the ESF, the EAGGF-Guidance, the FIGF, the Cohesion Fund, the EFF, EMFF, SAPARD and IPA — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
—	—	118 383 863,98

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 0** (*cont'd*)*Remarks*

From the budgetary year 2015 onwards, the amounts booked in respect of financial corrections previously booked under Item 6 5 0 0 are broken down per programming period under the Articles 6 5 1 to 6 5 4.

Item 6 5 0 0 was intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the European Agricultural Guidance and Guarantee Fund (EAGGF)-Guidance Section, the Financial Instrument for Fisheries Guidance (FIGF), the Cohesion Fund, the European Fisheries Fund (EFF), the European Maritime and Fisheries Fund (EMFF), the Special Accession Programme for Agriculture and Rural Development (SAPARD), the Instrument for Pre-accession Assistance (IPA) and the Transitional Rural Development Instrument (TRDI) funded by the EAGGF Guarantee Section.

The amounts booked to this item were, in accordance with Article 21 of the Financial Regulation, used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission'.

In accordance with Article 105(1) of Regulation (EC) No 1083/2006, that Regulation does not affect the continuation or modification, including the total or partial cancellation, of assistance co-financed by the Structural Funds or of a project co-financed by the Cohesion Fund approved by the Commission on the basis of Regulations (EEC) No 2052/88, (EEC) No 4253/88, (EC) No 1164/94 and (EC) No 1260/1999 or any other legislation which applied to that assistance on 31 December 2006, which shall consequently apply thereafter to that assistance or the projects concerned until their closure.

In accordance with Article 152(1) of Regulation (EU) No 1303/2013, that Regulation does not affect the continuation or modification, including the total or partial cancellation, of the projects concerned, until their closure, or of assistance approved by the Commission on the basis of Regulation (EC) No 1083/2006 or any other legislation applying to that assistance on 31 December 2013.

Legal basis

Council Regulation (EEC) No 2052/88 of 24 June 1988 on the tasks of the Structural Funds and their effectiveness and on coordination of their activities between themselves and with the operations of the European Investment Bank and the other existing financial instruments (OJ L 185, 15.7.1988, p. 9).

Council Regulation (EEC) No 4253/88 of 19 December 1988 laying down provisions for implementing Regulation (EEC) No 2052/88 as regards coordination of the activities of the different Structural Funds between themselves and with the operations of the European Investment Bank and the other existing financial instruments (OJ L 374, 31.12.1988, p. 1), and in particular Article 24 thereof.

Council Regulation (EC) No 1257/1999 of 17 May 1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80).

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), and in particular Article 39(2) thereof.

Council Regulation (EC) No 1263/1999 of 21 June 1999 on the Financial Instrument for Fisheries Guidance (OJ L 161, 26.6.1999, p. 54).

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 0** (*cont'd*)

Council Regulation (EC) No 1268/1999 of 21 June 1999 on Community support for pre-accession measures for agriculture and rural development in the applicant countries of central and eastern Europe in the pre-accession period (OJ L 161, 26.6.1999, p.87).

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).

Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

Regulation (EU) No 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an instrument for Pre-accession Assistance (IPA II) (OJ L 77, 15.3.2014, p. 11).

Reference acts

Commission Regulation (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds (OJ L 64, 6.3.2001, p. 13).

Commission Regulation (EC) No 27/2004 of 5 January 2004 laying down transitional detailed rules for the application of Council Regulation No 1257/1999 as regards the financing by the EAGGF Guarantee Section of rural development measures in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland Slovenia and Slovakia (OJ L 5, 9.1.2004, p. 86).

Commission Regulation (EC) No 141/2004 of 28 January 2004 laying down rules for applying Council Regulation (EC) No 1257/1999 as regards the transitional rural development measures applicable to the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland Slovenia and Slovakia (OJ L 24, 29.1.2004, p. 25).

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1)

6 5 1*Financial corrections related to the programming periods before 2000*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 1** (*cont'd*)*Remarks*

This article is intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the European Agricultural Guidance and Guarantee Fund (EAGGF)-Guidance section, the Financial Instrument for Fisheries Guidance (FIGF) and the Cohesion Fund (CF), related to the programming periods before 2000.

The amounts booked to this article will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission'.

In accordance with Article 105(1) of Regulation (EC) No 1083/2006, that Regulation does not affect the continuation or modification, including the total or partial cancellation, of assistance co-financed by the Structural Funds or of a project co-financed by the Cohesion Fund approved by the Commission on the basis of Regulations (EEC) No 2052/88, (EEC) No 4253/88, (EC) No 1164/94 and (EC) No 1260/1999 or any other legislation which applied to that assistance on 31 December 2006, which shall consequently apply thereafter to that assistance or the projects concerned until their closure.

In accordance with Article 152(1) of Regulation (EU) 1303/2013 that Regulation does not affect the continuation or modification, including the total or partial cancellation, of the projects concerned, until their closure, or of assistance approved by the Commission on the basis of Regulation (EC) No 1083/2006 or any other legislation applying to that assistance on 31 December 2013.

Legal basis

Financial regulation of 21 December 1977 applicable to the general budget of the European Communities (OJ L 356, 31.12.1977, p. 1).

Council Regulation (EEC) No 2052/88 of 24 June 1988 on the tasks of the Structural Funds and their effectiveness and on coordination of their activities between themselves and with the operations of the European Investment Bank and the other existing financial instruments (OJ L 185, 15.7.1988, p. 9).

Council Regulation (EEC) No 4253/88 of 19 December 1988 laying down provisions for implementing Regulation (EEC) No 2052/88 as regards coordination of the activities of the different Structural Funds between themselves and with the operations of the European Investment Bank and the other existing financial instruments (OJ L 374, 31.12.1988, p. 1), and in particular Article 24 thereof.

Council Regulation (EEC) No 4254/88 of 19 December 1988, laying down provisions for implementing Regulation (EEC) No 2052/88 as regards the European Regional Development Fund (OJ L 374, 31.12.1988, p. 15).

Council Regulation (EEC) No 4255/88 of 19 December 1988, laying down provisions for implementing Regulation (EEC) No 2052/88 as regards the European Social Fund (OJ L 374, 31.12.1988, p. 21).

Council Regulation (EEC) No 4256/88 of 19 December 1988, laying down provisions for implementing Regulation (EEC) No 2052/88 as regards the EAGGF Guidance Section (OJ L 374, 31.12.1988, p. 25).

Council Regulation (EEC) No 2080/93 of 20 July 1993 laying down provisions for implementing Regulation (EEC) No 2052/88 as regards the financial instrument of fisheries guidance (OJ L 193, 31.7.1993, p. 1).

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 1** (*cont'd*)

Council Regulation (EC) No 1164/94 of 16 May 1994 establishing a Cohesion Fund (OJ L 130, 25.5.1994, p. 1).

Council Regulation (EC) No 1257/1999 of 17 May 1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80).

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), and in particular Article 39(2) thereof.

Council Regulation (EC) No 1263/1999 of 21 June 1999 on the Financial Instrument for Fisheries Guidance (OJ L 161, 26.6.1999, p. 54).

6 5 2 *Financial corrections related to the programming period 2000-2006 — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	

Remarks

This article is intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the European Agricultural Guidance and Guarantee Fund (EAGGF)-Guidance section, the Financial Instrument for Fisheries Guidance (FIGF), the Cohesion Fund (CF) and the Special Accession Programme for Agriculture and Rural Development (SAPARD), related to the 2000-2006 programming period and the Transitional Rural Development Instrument (TRDI) funded by the EAGGF Guarantee section.

The amounts booked to this article will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission'.

In accordance with Article 105(1) of Regulation (EC) No 1083/2006, that Regulation does not affect the continuation or modification, including the total or partial cancellation, of assistance co-financed by the Structural Funds or of a project co-financed by the Cohesion Fund approved by the Commission on the basis of Regulations (EEC) No 2052/88, (EEC) No 4253/88, (EC) No 1164/94 and (EC) No 1260/1999 or any other legislation which applied to that assistance on 31 December 2006, which shall consequently apply thereafter to that assistance or the projects concerned until their closure.

In accordance with Article 152(1) of Regulation (EU) 1303/2013 that Regulation does not affect the continuation or modification, including the total or partial cancellation, of the projects concerned, until their closure, or of assistance approved by the Commission on the basis of Regulation (EC) No 1083/2006 or any other legislation applying to that assistance on 31 December 2013.

Legal basis

Council Regulation (EC) No 1164/94 of 16 May 1994 establishing a Cohesion Fund (OJ L 130, 25.5.1994, p. 1).

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 2** (*cont'd*)

Council Regulation (EC) No 1257/1999 of 17 May 1999 on support for rural development from the European Agricultural Guidance and Guarantee Fund (EAGGF) and amending and repealing certain Regulations (OJ L 160, 26.6.1999, p. 80).

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), and in particular Article 39(2) thereof.

Council Regulation (EC) No 1263/1999 of 21 June 1999 on the Financial Instrument for Fisheries Guidance (OJ L 161, 26.6.1999, p. 54).

Council Regulation (EC) No 1268/1999 of 21 June 1999 on Community support for pre-accession measures for agriculture and rural development in the applicant countries of central and eastern Europe in the pre-accession period (OJ L 161, 26.6.1999, p. 87).

Regulation (EC) No 1783/1999 of the European Parliament and of the Council of 12 June 1999 on the European Regional Development Fund (OJ L 213, 13.8.1999, p. 1).

Regulation (EC) No 1784/1999 of the European Parliament and of the Council of 12 July 1999 on the European Social Fund (OJ L 213, 13.8.1999, p. 5).

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

Reference acts

Commission Regulation (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds (OJ L 64, 6.3.2001, p. 13).

Commission Regulation (EC) No 1386/2002 of 29 July 2002 laying down detailed rules for the implementation of Council Regulation (EC) No 1164/94 as regards the management and control systems for assistance granted from the Cohesion Fund and the procedure for making financial corrections (OJ L 201, 31.7.2002, p. 5).

Commission Regulation (EC) No 27/2004 of 5 January 2004 laying down transitional detailed rules for the application of Council Regulation No 1257/1999 as regards the financing by the EAGGF Guarantee Section of rural development measures in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland Slovenia and Slovakia (OJ L 5, 9.1.2004, p. 86).

Commission Regulation (EC) No 141/2004 of 28 January 2004 laying down rules for applying Council Regulation (EC) No 1257/1999 as regards the transitional rural development measures applicable to the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland Slovenia and Slovakia (OJ L 24, 29.1.2004, p. 25).

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 2** (*cont'd*)

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

6 5 3 *Financial corrections related to the programming period 2007-2013 — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	

Remarks

This article is intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund (CF) the European Fisheries Fund (EFF) and the Instrument for Pre-accession Assistance (IPA I), related to the 2007-2013 programming period.

The amounts booked to this article will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission'.

In accordance with Article 152(1) of Regulation (EU) No 1303/2013, that Regulation does not affect the continuation or modification, including the total or partial cancellation, of the projects concerned, until their closure, or of assistance approved by the Commission on the basis of Regulation (EC) No 1083/2006 or any other legislation applying to that assistance on 31 December 2013.

Legal basis

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

Council Regulation (EC) No 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).

Council Regulation (EC) No 1198/2006 of 27 July 2006 on the European Fisheries Fund (OJ L 223, 15.8.2006, p. 1).

Reference acts

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)**6 5 4** *Financial corrections related to the programming period 2014-2020 — Assigned revenue*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	

Remarks

This article is intended to accommodate financial corrections in connection with the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund (CF), the European Maritime and Fisheries Fund (EMFF), the Fund for European Aid to the Most Deprived (FEAD) and the Instrument for Pre-accession Assistance (IPA II), related to the 2014-2020 programming period.

The amounts booked to this article will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 11 and 13 of the statement of expenditure in Section III 'Commission'.

Legal basis

Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013 laying down common provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Maritime and Fisheries Fund and laying down general provisions on the European Regional Development Fund, the European Social Fund, the Cohesion Fund and the European Maritime and Fisheries Fund and repealing Council Regulation (EC) No 1083/2006 (OJ L 347, 20.12.2013, p. 320).

Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (OJ L 72, 12.3.2014, p. 1).

Regulation (EU) No 231/2014 of the European Parliament and of the Council of 11 March 2014 establishing an Instrument for Pre-accession Assistance (IPA II) (OJ L 77, 15.3.2014, p. 11).

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS**6 6 0** *Other contributions and refunds***6 6 0 0** Other assigned contributions and refunds — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	850 711 696,25

Remarks

This item is intended to accommodate, in accordance with Article 21 of the Financial Regulation, any revenue not provided for in other parts of Title 6 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS (cont'd)**6 6 0** (cont'd)

6 6 0 0 (cont'd)

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Ombudsman	p.m.
European External Action Service	p.m.

Total	p.m.
-------	------

6 6 0 1 Other non-assigned contributions and refunds

Financial year 2016	Financial year 2015	Financial year 2014
60 000 000	60 000 000	8 666 423,81

Remarks

This item is intended to accommodate any revenue not provided for in other parts of Title 6 which is not used in accordance with Article 21 of the Financial Regulation.

European Parliament	p.m.
Commission	60 000 000
Total	60 000 000

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT**6 7 0** *Revenue concerning European Agricultural Guarantee Fund*

6 7 0 1 Clearance of European Agricultural Guarantee Fund accounts — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	815 588 600,63

Remarks

This item is intended to accommodate amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the Union budget concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee section) under Heading 1 of the 2000-2006 Financial Perspectives and the European Agricultural Guarantee Fund (EAGF) under Heading 2 of the 2007-2013 and the 2014-2020 Multiannual Financial Framework in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013. It includes corrections related to non-compliance with payment deadlines in accordance with Article 40 of that Regulation.

This item is also intended to accommodate amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the Union budget concerning expenditure financed by the temporary scheme for the restructuring of the sugar industry (Sugar Restructuring Fund) in the Community established by Regulation (EC) No 320/2006, which ended on 30 September 2012.

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

6 7 0 (*cont'd*)

6 7 0 1 (*cont'd*)

In accordance with Article 1(3) of Regulation (EC) No 320/2006 and Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 1 100 000 000. When establishing the budget for 2016, an amount of EUR 400 000 000 was taken into account for financing the needs of measures under Article 05 02 08 (Item 05 02 08 03) and the remaining amount of EUR 700 000 000 was taken into account for financing the needs of measures under Article 05 03 01 (Item 05 03 01 10).

Legal basis

Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community and amending Regulation (EC) No 1290/2005 on the financing of the common agricultural policy (OJ L 58, 28.2.2006, p. 42).

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

6 7 0 2 European Agricultural Guarantee Fund irregularities — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	150 305 663,70

Remarks

This item is intended to accommodate amounts recovered following irregularities or negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received, as well as securities, deposits or guarantees forfeited concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee section) under Heading 1 of the 2000-2006 Financial Perspectives and the European Agricultural Guarantee Fund (EAGF) under Heading 2 of the 2007-2013 and the 2014-2020 Multiannual Financial Framework in accordance with Articles 54 and 55 of Regulation (EU) No 1306/2013.

This item is also intended to accommodate amounts recovered following irregularities or oversight, including interest, penalties and securities acquired, resulting from expenditure financed by the temporary scheme for the restructuring of the sugar industry (Sugar Restructuring Fund) in the Community established by Regulation (EC) No 320/2006, which ended on 30 September 2012.

It is also intended to accommodate the net amounts recovered for which Member States may retain 20 % as provided for in Article 55 of Regulation (EU) No 1306/2013.

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

6 7 0 (*cont'd*)

6 7 0 2 (*cont'd*)

In accordance with Article 1(3) of Regulation (EC) No 320/2006 and Articles 43 and 55 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 161 000 000. When establishing the budget for 2016, this amount was taken into account for financing the needs of measures under Article 05 03 01 (Item 05 03 01 10).

Legal basis

Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community and amending Regulation (EC) No 1290/2005 on the financing of the common agricultural policy (OJ L 58, 28.2.2006, p. 42).

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

6 7 0 3 Super-levy from milk producers — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	48 284 110,03

Remarks

This item is intended to accommodate amounts related to the surplus levy applying to the milk quota system which are collected or recovered in accordance with the provisions of Section III of Chapter III of Title I of Part II of Regulation (EC) No 1234/2007, in particular Article 78 thereof.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under European Agricultural Guarantee Fund of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 441 000 000. When establishing the budget for 2016, this amount was taken into account for financing the needs of measures under Article 05 03 01 (Item 05 03 01 10).

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

6 7 0 (*cont'd*)

6 7 0 3 (*cont'd*)

Legal basis

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1).

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

6 7 1 *Revenue concerning European Agricultural Fund for Rural Development*

6 7 1 1 Clearance of accounts European Agricultural Fund for Rural Development — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	69 413 810,83

Remarks

This item is intended to accommodate amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the Union budget within the context of rural development financed by the European Agricultural Fund for Rural Development (EAFRD) in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013. Amounts in relation to the repayment of payments on account under the EAFRD are also recorded on this item.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 177 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD.

When establishing the budget for 2016, no specific amount was foreseen for Article 05 04 05 and 05 04 60.

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

6 7 1 (*cont'd*)

6 7 1 1 (*cont'd*)

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

6 7 1 2 European Agricultural Fund for Rural Development irregularities — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This item is intended to accommodate amounts recovered resulting from irregularities and negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received as well as securities forfeited in the context of rural development financed by the European Agricultural Fund for Rural Development (EAFRD) in accordance with Articles 54 and 56 of Regulation (EU) No 1306/2013.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 177 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD.

When establishing the budget for 2016, no specific amount was foreseen for Articles 05 04 05 and 05 04 60.

Legal basis

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

TITLE 7

INTEREST ON LATE PAYMENTS AND FINES

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

CHAPTER 7 1 — FINES

CHAPTER 7 2 — INTEREST ON DEPOSITS AND FINES

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 7 0				
7 0 0	<i>Interest on late payments</i>				
7 0 0 0	Interest due on late payments into the accounts held with the treasuries of the Member States	5 000 000	5 000 000	62 832 700,78	1 256,65
7 0 0 1	Other interest on late payments	3 000 000	3 000 000	1 304 377,43	43,48
	<i>Article 7 0 0 — Total</i>	8 000 000	8 000 000	64 137 078,21	801,71
7 0 1	<i>Interest on late payments and other interest on fines</i>	15 000 000	15 000 000	368 455 044,42	2 456,37
	CHAPTER 7 0 — TOTAL	23 000 000	23 000 000	432 592 122,63	1 880,84
	CHAPTER 7 1				
7 1 0	<i>Fines, periodic penalty payments and other penalties</i>	100 000 000	100 000 000	4 124 682 904,05	4 124,68
7 1 1	<i>Excess emissions premiums for new passenger cars</i>	p.m.	p.m.	0,—	
7 1 2	<i>Penalty payments and lump sums imposed on a Member State for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty</i>	p.m.	p.m.	49 406 800,—	
	CHAPTER 7 1 — TOTAL	100 000 000	100 000 000	4 174 089 704,05	4 174,09
	CHAPTER 7 2				
7 2 0	<i>Interest on deposits and fines</i>				
7 2 0 0	Interest on deposits and fines resulting from the implementation of the excessive deficit procedure — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 7 2 0 — Total</i>	p.m.	p.m.	0,—	
	CHAPTER 7 2 — TOTAL	p.m.	p.m.	0,—	
	Title 7 — Total	123 000 000	123 000 000	4 606 681 826,68	3 745,27

TITLE 7
INTEREST ON LATE PAYMENTS AND FINES

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

7 0 0 *Interest on late payments*

7 0 0 0 Interest due on late payments into the accounts held with the treasuries of the Member States

Financial year 2016	Financial year 2015	Financial year 2014
5 000 000	5 000 000	62 832 700,78

Remarks

Any delay by a Member State in making the entry in the account opened in the name of the Commission referred to in Article 9(1) of Regulation (EC, Euratom) No 1150/2000 gives rise to the payment of interest by the Member State concerned.

In the case of Member States whose currency is the euro, the interest rate shall be equal to the rate as published in the *Official Journal of the European Union*, C series, which the European Central Bank applied to its refinancing operations, on the first day of the month in which the due date fell, increased by two percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay. The increased rate shall be applied to the entire period of delay.

In the case of Member States whose currency is not the euro, the rate shall be equal to the rate applied on the first day of the month in question by the central banks for their main refinancing operations, increased by two percentage points, or, for the Member States for which the Central Bank rate is not available, the most equivalent rate applied on the first day of the month in question on the Member State's money market, increased by two percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay. The increased rate shall be applied to the entire period of delay.

The interest rate applies to all entries of own resources enumerated under Article 10 of Regulation (EC, Euratom) No 1150/2000.

Council	p.m.	
Commission		5 000 000
European External Action Service	p.m.	
	<hr/>	
Total		5 000 000

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS (cont'd)**7 0 0** (cont'd)**7 0 0 1** Other interest on late payments

Financial year 2016	Financial year 2015	Financial year 2014
3 000 000	3 000 000	1 304 377,43

Remarks

This item is intended to record interest on the late payment of entitlements other than own resources.

Commission		3 000 000
European External Action Service		p.m.
	Total	3 000 000

Legal basis

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3), and in particular Article 2(5) of Protocol 32 thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25), and in particular Article 102 thereof.

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

7 0 1 *Interest on late payments and other interest on fines*

Financial year 2016	Financial year 2015	Financial year 2014
15 000 000	15 000 000	368 455 044,42

Remarks

This article is intended to receive accrued interest on special accounts for fines and interest on late payment connected with fines.

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS (*cont'd*)**7 0 1** (*cont'd*)*Legal basis*

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

CHAPTER 7 1 — FINES**7 1 0** *Fines, periodic penalty payments and other penalties*

Financial year 2016	Financial year 2015	Financial year 2014
100 000 000	100 000 000	4 124 682 904,05

Remarks

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations below or under Articles 101 and 102 of the Treaty on the Functioning of the European Union.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due when the undertaking has lodged an appeal with the Court of Justice of the European Union; the undertaking must accept that interest will be paid on the debt after the final date for payment and provide the Commission with a bank guarantee covering both the principal of the debt and interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1).

CHAPTER 7 1 — FINES (cont'd)**7 1 0 (cont'd)**

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

7 1 1 Excess emissions premiums for new passenger cars

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This article is intended to record any excess emissions premium imposed by the Commission.

The objective of Regulation (EC) No 443/2009 is to set emission performance standards for new passenger cars registered in the Union, which forms part of the Union's integrated approach to reducing CO₂ emissions from light-duty vehicles while ensuring the proper functioning of the internal market.

However, in respect of each calendar year from 2012 onwards for which a manufacturer's average specific emissions of CO₂ exceed its specific emissions target in that year, the Commission shall impose an excess emissions premium on the manufacturer or, in the case of a pool, the pool manager.

Legal basis

Regulation (EC) No 443/2009 of the European Parliament and of the Council of 23 April 2009 setting emission performance standards for new passenger cars as part of the Community's integrated approach to reduce CO₂ emissions from light-duty vehicles (OJ L 140, 5.6.2009, p. 1), and in particular Article 9 thereof.

Commission Decision 2012/100/EU of 17 February 2012 on a method for the collection of premiums for excess CO₂ emissions from new passenger cars pursuant to Regulation (EC) No 443/2009 of the European Parliament and of the Council (OJ L 47, 18.2.2012, p. 71).

7 1 2 Penalty payments and lump sums imposed on a Member State for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	49 406 800,—

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

CHAPTER 7 2 — INTEREST ON DEPOSITS AND FINES

7 2 0 *Interest on deposits and fines*

7 2 0 0 Interest on deposits and fines resulting from the implementation of the excessive deficit procedure — Assigned revenue

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

Revenue arising from interest on deposits and fines resulting from implementation of the excessive deficit procedure.

In accordance with Article 21(2)(c) of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION

CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
	CHAPTER 8 0				
8 0 0	<i>European Union guarantee for Union borrowings for balance of payments support</i>	p.m.	p.m.	0,—	
8 0 1	<i>European Union guarantee for Euratom borrowings</i>	p.m.	p.m.	0,—	
8 0 2	<i>European Union guarantee for Union borrowings for financial assistance under the European Financial Stabilisation Mechanism</i>	p.m.	p.m.	0,—	
	CHAPTER 8 0 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 8 1				
8 1 0	<i>Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries</i>	p.m.	p.m.	292 611 339,40	
8 1 3	<i>Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in the Mediterranean region and South Africa under the European Union Investment Partners operation</i>	p.m.	p.m.	0,—	
	CHAPTER 8 1 — TOTAL	p.m.	p.m.	292 611 339,40	
	CHAPTER 8 2				
8 2 7	<i>European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries</i>	p.m.	p.m.	0,—	
8 2 8	<i>Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and eastern Europe and the Commonwealth of Independent States</i>	p.m.	p.m.	0,—	
	CHAPTER 8 2 — TOTAL	p.m.	p.m.	0,—	

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES

CHAPTER 8 5 — REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES

Article Item	Heading	Financial year 2016	Financial year 2015	Financial year 2014	% 2014/2016
8 3 5	CHAPTER 8 3				
	<i>European Union guarantee for European Investment Bank loans to third countries</i>	p.m.	p.m.	0,—	
	CHAPTER 8 3 — TOTAL	p.m.	p.m.	0,—	
8 5 0	CHAPTER 8 5				
	<i>Dividends paid by the European Investment Fund</i>	3 892 700	6 890 000	4 698 000,—	120,69
	CHAPTER 8 5 — TOTAL	3 892 700	6 890 000	4 698 000,—	120,69
	Title 8 — Total	3 892 700	6 890 000	297 309 339,40	7 637,61

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES

8 0 0 *European Union guarantee for Union borrowings for balance of payments support*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

The Union guarantee is for borrowings raised on the capital markets or from financial institutions. The amount in principal of loans which may then be granted to the Member States is limited to EUR 50 000 000 000.

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 02 02 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Regulation (EC) No 332/2002 of 18 February 2002 establishing a facility providing medium-term financial assistance for Member States' balances of payment (OJ L 53, 23.2.2002, p. 1).

Council Decision 2009/102/EC of 4 November 2008 providing Community medium-term financial assistance for Hungary (OJ L 37, 6.2.2009, p. 5).

Council Decision 2009/290/EC of 20 January 2009 providing Community medium-term financial assistance for Latvia (OJ L 79, 25.3.2009, p. 39).

Council Decision 2009/459/EC of 6 May 2009 providing Community medium-term financial assistance for Romania (OJ L 150, 13.6.2009, p. 8).

Council Decision 2011/288/EU of 12 May 2011 providing precautionary EU medium-term financial assistance for Romania (OJ L 132, 19.5.2011, p. 15).

Council Decision 2013/531/EU of 22 October 2013 providing precautionary Union medium-term financial assistance to Romania (OJ L 286, 29.10.2013, p. 1).

8 0 1 *European Union guarantee for Euratom borrowings*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES *(cont'd)*

8 0 1 *(cont'd)*

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 04 03 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Decision 77/270/Euratom of 29 March 1977 empowering the Commission to issue Euratom loans for the purpose of contributing to the financing of nuclear power stations (OJ L 88, 6.4.1977, p. 9).

Council Decision 77/271/Euratom of 29 March 1977 on the implementation of Decision 77/270/Euratom empowering the Commission to issue Euratom loans for the purpose of contributing to the financing of nuclear power stations (OJ L 88, 6.4.1977, p. 11).

8 0 2 *European Union guarantee for Union borrowings for financial assistance under the European Financial Stabilisation Mechanism*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

The Union's guarantee is for borrowings raised on the capital markets or from financial institutions. The outstanding amount of loans or credit lines to be granted to Member States shall be within the limits provided for in the legal basis.

This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Article 01 02 03, provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Regulation (EU) No 407/2010 of 11 May 2010 establishing a European financial stabilisation mechanism (OJ L 118, 12.5.2010, p. 1).

Council Implementing Decision 2011/77/EU of 7 December 2010 on granting Union financial assistance to Ireland (OJ L 30, 4.2.2011, p. 34).

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES (*cont'd*)

8 0 2 (*cont'd*)

Council Implementing Decision 2011/344/EU of 30 May 2011 on granting Union financial assistance to Portugal (OJ L 159, 17.6.2011, p. 88).

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION

8 1 0 *Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	292 611 339,40

Remarks

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Chapters 22 02 and 22 04 of the statement of expenditure in Section III 'Commission' to Mediterranean third countries.

It also comprises capital repayments and interest payments on special loans and risk capital granted to certain Mediterranean Member States which, however, represent a very small proportion of the overall amount. These loans/ risk capital were granted at a time those countries had not yet joined the Union.

The revenue obtained normally exceeds the amounts forecast in the budget because of the interest payments on special loans which may still be disbursed during the preceding financial year as well as during the current financial year. The interest on special loans and risk capital is charged from the moment the loans are disbursed; interest on special loans is paid in six-monthly instalments and interest on risk capital generally in annual instalments.

This article may accommodate, in accordance with Article 21 of the Financial Regulation, assigned revenue which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

Legal basis

For the legal basis, see remarks for Chapters 22 02 and 22 04 of the statement of expenditure in Section III 'Commission'.

8 1 3 *Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in the Mediterranean region and South Africa under the European Union Investment Partners operation*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This article is intended to record capital repayments and interest payment on loans and risk capital granted from the appropriations in Articles 21 02 51 and 22 04 51 of the statement of expenditure of Section III 'Commission' under the European Union Investment Partners operation.

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION (*cont'd*)**8 1 3** (*cont'd*)*Legal basis*

Regulation (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC (OJ L 347, 20.12.2013, p. 104).

For the legal basis, see also remarks for Articles 21 02 51 and 22 04 51 of the statement of expenditure in Section III 'Commission'.

CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES**8 2 7** *European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 03 03 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Decision 97/471/EC of 22 July 1997 providing macro-financial assistance for the former Yugoslav Republic of Macedonia (OJ L 200, 29.7.1997, p. 59).

Council Decision 97/472/EC of 22 July 1997 providing macro-financial assistance for Bulgaria (OJ L 200, 29.7.1997, p. 61).

Council Decision 97/787/EC of 17 November 1997 providing exceptional financial assistance for Armenia and Georgia (OJ L 322, 25.11.1997, p. 37).

Council Decision 98/592/EC of 15 October 1998 providing supplementary macro-financial assistance for Ukraine (OJ L 284, 22.10.1998, p. 45).

Council Decision 1999/325/EC of 10 May 1999 providing macro-financial assistance to Bosnia and Herzegovina (OJ L 123, 13.5.1999, p. 57).

Council Decision 1999/731/EC of 8 November 1999 providing supplementary macro-financial assistance to Bulgaria (OJ L 294, 16.11.1999, p. 27).

CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES (*cont'd*)**8 2 7** (*cont'd*)

Council Decision 1999/732/EC of 8 November 1999 providing supplementary macro-financial assistance to Romania (OJ L 294, 16.11.1999, p. 29).

Council Decision 1999/733/EC of 8 November 1999 providing supplementary macro-financial assistance to the former Yugoslav Republic of Macedonia (OJ L 294, 16.11.1999, p. 31).

Council Decision 2001/549/EC of 16 July 2001 providing macro-financial assistance to the Federal Republic of Yugoslavia (OJ L 197, 21.7.2001, p. 38).

Council Decision 2002/639/EC of 12 July 2002 providing supplementary macro-financial assistance to Ukraine (OJ L 209, 6.8.2002, p. 22).

Council Decision 2002/882/EC of 5 November 2002 providing further macro-financial assistance to the Federal Republic of Yugoslavia (OJ L 308, 9.11.2002, p. 25).

Council Decision 2002/883/EC of 5 November 2002 providing further macro-financial assistance to Bosnia and Herzegovina (OJ L 308, 9.11.2002, p. 28).

Council Decision 2004/580/EC of 29 April 2004 providing macro-financial assistance to Albania and repealing Decision 1999/282/EC (OJ L 261, 6.8.2004, p. 116).

Council Decision 2007/860/EC of 10 December 2007 providing Community macro-financial assistance to Lebanon (OJ L 337, 21.12.2007, p. 111).

Council Decision 2009/890/EC of 30 November 2009 providing macro-financial assistance to Armenia (OJ L 320, 5.12.2009, p. 3).

Council Decision 2009/891/EC of 30 November 2009 providing macro-financial assistance to Bosnia and Herzegovina (OJ L 320, 5.12.2009, p. 6).

Council Decision 2009/892/EC of 30 November 2009 providing macro-financial assistance to Serbia (OJ L 320, 5.12.2009, p. 9).

Decision No 388/2010/EU of the European Parliament and of the Council of 7 July 2010 providing macro-financial assistance to Ukraine (OJ L 179, 14.7.2010, p. 1).

Decision No 778/2013/EU of the European Parliament and of the Council of 12 August 2013 providing further macro-financial assistance to Georgia (OJ L 218, 14.8.2013, p. 15).

Decision No 1025/2013/EU of the European Parliament and of the Council of 22 October 2013 providing macro-financial assistance to the Kyrgyz Republic (OJ L 283, 25.10.2013, p. 1).

Decision 1351/2013/EU of the European Parliament and of the Council of 11 December 2013 on providing macro-financial assistance to the Hashemite Kingdom of Jordan (OJ L 341, 11.12.2013, p. 4).

Council Decision 2014/215/EU of 14 April 2014 providing macro-financial assistance to Ukraine (OJ L 111, 15.4.2014, p. 85).

CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES (*cont'd*)

8 2 7 (*cont'd*)

Decision 534/2014/EU of the European Parliament and of the Council of 15 May 2014 providing macro-financial assistance to the Republic of Tunisia (OJ L 151, 21.5.2014, p. 9).

Decision (EU) 2015/601 of the European Parliament and of the Council of 15 April 2015 providing macro-financial assistance to Ukraine (OJ L 100, 17.4.2015, p. 1).

8 2 8 *Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and eastern Europe and the Commonwealth of Independent States*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 03 04 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

Council Decision 77/270/Euratom of 29 March 1977 empowering the Commission to issue Euratom loans for the purpose of contributing to the financing of nuclear power stations (OJ L 88, 6.4.1977, p. 9).

For the legal basis for Euratom loans to Member States, see also Article 8 0 1.

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES

8 3 5 *European Union guarantee for European Investment Bank loans to third countries*

Financial year 2016	Financial year 2015	Financial year 2014
p.m.	p.m.	0,—

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 03 05 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES (*cont'd*)**8 3 5** (*cont'd*)*Legal basis*

Council Decision of 8 March 1977 (Mediterranean Protocols).

Council Regulation (EEC) No 1273/80 of 23 May 1980 on the conclusion of the Interim Protocol between the European Economic Community and the Socialist Federal Republic of Yugoslavia on the advance implementation of Protocol 2 to the Cooperation Agreement (OJ L 130, 27.5.1980, p. 98).

Council Decision of 19 July 1982 (further exceptional aid for the reconstruction of Lebanon).

Council Regulation (EEC) No 3180/82 of 22 November 1982 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Lebanese Republic (OJ L 337, 29.11.1982, p. 22).

Council Regulation (EEC) No 3183/82 of 22 November 1982 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Republic of Tunisia (OJ L 337, 29.11.1982, p. 43).

Council Decision of 9 October 1984 (loan outside the Yugoslavia Protocol).

Council Decision 87/604/EEC of 21 December 1987 concerning the conclusion of the Second Protocol on financial cooperation between the European Economic Community and the Socialist Federal Republic of Yugoslavia (OJ L 389, 31.12.1987, p. 65).

Council Decision 88/33/EEC of 21 December 1987 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Lebanese Republic (OJ L 22, 27.1.1988, p. 25).

Council Decision 88/34/EEC of 21 December 1987 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Republic of Tunisia (OJ L 22, 27.1.1988, p. 33).

Council Decision 88/453/EEC of 30 June 1988 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Kingdom of Morocco (OJ L 224, 13.8.1988, p. 32).

Council Decision 90/62/EEC of 12 February 1990 granting a Community guarantee to the European Investment Bank against losses under loans for projects in Hungary, Poland, Czechoslovakia, Bulgaria and Romania (OJ L 42, 16.2.1990, p. 68).

Council Decision 91/252/EEC of 14 May 1991 extending to Czechoslovakia, Bulgaria and Romania Decision 90/62/EEC granting the Community guarantee to the European Investment Bank against losses under loans for projects in Hungary and Poland (OJ L 123, 18.5.1991, p. 44).

Council Decision 92/44/EEC of 19 December 1991 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Republic of Tunisia (OJ L 18, 25.1.1992, p. 34).

Council Decision 92/207/EEC of 16 March 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Arab Republic of Egypt (OJ L 94, 8.4.1992, p. 21).

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES (*cont'd*)**8 3 5** (*cont'd*)

Council Decision 92/208/EEC of 16 March 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Hashemite Kingdom of Jordan (OJ L 94, 8.4.1992, p. 29).

Council Decision 92/209/EEC of 16 March 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Lebanese Republic (OJ L 94, 8.4.1992, p. 37).

Council Decision 92/210/EEC of 16 March 1992 on the conclusion of a Protocol relating to financial cooperation between the European Economic Community and the State of Israel (OJ L 94, 8.4.1992, p. 45).

Council Regulation (EEC) No 1763/92 of 29 June 1992 concerning financial cooperation in respect of all Mediterranean non-member countries (OJ L 181, 1.7.1992, p. 5), repealed by Regulation (EC) No 1488/96 (OJ L 189, 30.7.1996, p. 1).

Council Decision 92/548/EEC of 16 November 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Kingdom of Morocco (OJ L 352, 2.12.1992, p. 13).

Council Decision 92/549/EEC of 16 November 1992 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Syrian Arab Republic (OJ L 352, 2.12.1992, p. 21).

Council Decision 93/115/EEC of 15 February 1993 granting a Community guarantee to the European Investment Bank against losses under loans for projects of mutual interest in certain third countries (OJ L 45, 23.2.1993, p. 27).

Council Decision 93/166/EEC of 15 March 1993 granting a Community guarantee to the European Investment Bank against losses under loans for projects in Estonia, Latvia and Lithuania (OJ L 69, 20.3.1993, p. 42).

Council Decision 93/408/EEC of 19 July 1993 on the conclusion of a Protocol on financial cooperation between the European Economic Community and the Republic of Slovenia (OJ L 189, 29.7.1993, p. 152).

Council Decision 93/696/EC of 13 December 1993 granting a Community guarantee to the European Investment Bank against losses under loans for projects in central and eastern European countries (Poland, Hungary, the Czech Republic, the Slovak Republic, Romania, Bulgaria, Estonia, Latvia, Lithuania and Albania) (OJ L 321, 23.12.1993, p. 27).

Council Decision 94/67/EC of 24 January 1994 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Syrian Arab Republic (OJ L 32, 5.2.1994, p. 44).

Council Decision 95/207/EC of 1 June 1995 granting a Community guarantee to the European Investment Bank against losses under loans for projects in South Africa (OJ L 131, 15.6.1995, p. 31).

Council Decision 95/485/EC of 30 October 1995 on the conclusion of a Protocol on financial and technical cooperation between the European Community and the Republic of Cyprus (OJ L 278, 21.11.1995, p. 22).

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES (*cont'd*)**8 3 5** (*cont'd*)

Council Decision 96/723/EC of 12 December 1996 granting a Community guarantee to the European Investment Bank against losses under loans for projects of mutual interest in Latin American and Asian countries with which the Community has concluded cooperation agreements (Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, El Salvador, Uruguay and Venezuela; Bangladesh, Brunei, China, India, Indonesia, Macao, Malaysia, Pakistan, Philippines, Singapore, Sri Lanka, Thailand and Vietnam) (OJ L 329, 19.12.1996, p. 45).

Council Decision 97/256/EC of 14 April 1997 granting a Community guarantee to the European Investment Bank against losses under loans for projects outside the Community (Central and Eastern European countries, Mediterranean countries, Latin American and Asian countries, South Africa, the former Yugoslav Republic of Macedonia and Bosnia and Herzegovina) (OJ L 102, 19.4.1997, p. 33).

Council Decision 98/348/EC of 19 May 1998 granting a Community guarantee to the European Investment Bank against losses under loans for projects in the former Yugoslav Republic of Macedonia and amending Decision 97/256/EC granting a Community guarantee to the European Investment Bank against losses under loans for projects outside the Community (central and eastern European countries, Mediterranean countries, Latin American and Asian countries and South Africa) (OJ L 155, 29.5.1998, p. 53).

Council Decision 1999/786/EC of 29 November 1999 granting a Community guarantee to the European Investment Bank (EIB) against losses under loans for projects for the reconstruction of the earthquake-stricken areas of Turkey (OJ L 308, 3.12.1999, p. 35).

Council Decision 2000/24/EC of 22 December 1999 granting a Community guarantee to the European Investment Bank against losses under loans for projects outside the Community (central and eastern Europe, Mediterranean countries, Latin America and Asia and the Republic of South Africa) (OJ L 9, 13.1.2000, p. 24).

Council Decision 2001/777/EC of 6 November 2001 granting a Community guarantee to the European Investment Bank against losses under a special lending action for selected environmental projects in the Baltic Sea basin of Russia under the Northern Dimension (OJ L 292, 9.11.2001, p. 41).

Council Decision 2005/48/EC of 22 December 2004 granting a Community guarantee to the European Investment Bank against losses under loans for certain types of projects in Russia, Ukraine, Moldova and Belarus (OJ L 21, 25.1.2005, p. 11).

Council Decision 2006/1016/EC of 19 December 2006 granting a Community guarantee to the European Investment Bank against losses under loans and loan guarantees for projects outside the Community (OJ L 414, 30.12.2006, p. 95).

Decision No 633/2009/EC of the European Parliament and of the Council of 13 July 2009 granting a Community guarantee to the European Investment Bank against losses under loans and loan guarantees for projects outside the Community (OJ L 190, 22.7.2009, p. 1).

Decision No 1080/2011/EU of the European Parliament and of the Council of 25 October 2011 granting an EU guarantee to the European Investment Bank against losses under loans and loan guarantees for projects outside the Union (OJ L 280, 27.10.2011, p. 1).

CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES (*cont'd*)

8 3 5 (*cont'd*)

Decision No 466/2014/EU of the European Parliament and of the Council of 16 April 2014 granting an EU guarantee to the European Investment Bank against losses under financing operations supporting investment projects outside the Union (OJ L 135, 8.5.2014, p. 1).

CHAPTER 8 5 — REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES

8 5 0 *Dividends paid by the European Investment Fund*

Financial year 2016	Financial year 2015	Financial year 2014
3 892 700	6 890 000	4 698 000,—

Remarks

This article is intended to receive any dividends paid by the European Investment Fund in respect of this contribution.

Legal basis

Council Decision 94/375/EC of 6 June 1994 on Community membership of the European Investment Fund (OJ L 173, 7.7.1994, p. 12).

Council Decision 2007/247/EC of 19 April 2007 on the Community participation in the capital increase of the European Investment Fund (OJ L 107, 25.4.2007, p. 5).

Decision No 562/2014/EU of the European Parliament and of the Council of 15 May 2014 on the participation of the European Union in the capital increase of the European Investment Fund (OJ L 156, 24.5.2014, p. 1).

TITLE 9
MISCELLANEOUS REVENUE

CHAPTER 9 0 — MISCELLANEOUS REVENUE

9 0 0 *Miscellaneous revenue*

Financial year 2016	Financial year 2015	Financial year 2014
25 001 000	30 201 000	15 103 275,47

Remarks

This article is intended to receive miscellaneous revenue.

European Parliament	1 000
Council	p.m.
Commission	25 000 000
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	p.m.
Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	25 001 000

C. ESTABLISHMENT PLAN STAFF

Authorised establishment plan

Institution	Draft Budget 2016		Budget 2015 ⁽¹⁾	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
European Parliament	5 580	1 148	5 591	1 148
European Council and Council	3 004	36	3 036	36
Commission:	23 617	427	23 970	458
— operation	18 482	375	18 645	394
— research and technological development	3 431		3 570	
— Publications Office of the European Union	613		633	
— European Anti-Fraud Office	317	51	315	62
— European Personnel Selection Office	111	1	110	2
— Office for the Administration and Payment of Individual Entitlements	169		179	
— Office for Infrastructure and Logistics, Brussels	360		378	
— Office for Infrastructure and Logistics, Luxembourg	134		140	
Court of Justice of the European Union	1 544	522	1 547	451
Court of Auditors	725	137	733	139
European Economic and Social Committee	671	35	678	35
Committee of the Regions	450	50	478	49
European Ombudsman	47	19	47	19
European Data Protection Supervisor	47		46	
European External Action Service	1 627	1	1 644	1
Total	37 312	2 375	37 770	2 336

Authorised establishment plan

Bodies set up by the Union and having legal personality	Draft Budget 2016		Budget 2015 ⁽¹⁾	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
Decentralised agencies	116	4 968	120	5 126
European joint undertakings	55	267	56	245
European Institute of Innovation and Technology		39		39
Executive agencies		571		544
Total	171	5 845	176	5 954

⁽¹⁾ Budget 2015 includes amending budget 1 and draft amending budgets 1, 3, 4 and 5.

D. BUILDINGS

Institutions		Buildings rented		Buildings owned ⁽¹⁾
		Appropriations 2016 ⁽²⁾	Appropriations 2015 ⁽²⁾	
Section I	European Parliament	33 058 000	35 372 000	1 020 211 118
Section II	European Council and Council	2 806 000	2 806 000	325 729 823
Section III	Commission:			1 570 416 436,86
	— headquarters (Brussels and Luxembourg)	249 276 000	247 602 000	1 358 537 403,72
	— offices in the Union	12 724 000	12 792 000	32 987 271,24
	— Food and Veterinary Office	2 285 000	2 385 000	17 543 332,67
	— Union delegations ⁽³⁾	21 910 000	20 838 000	—
	— Joint Research Centre ⁽⁴⁾	1 447 384	1 473 605	161 348 429,23
	— Publications Office of the European Union	7 100 000	7 271 000	—
	— European Anti-Fraud Office	5 109 000	4 902 000	—
	— European Personnel Selection Office	2 812 000	2 825 000	—
	— Office for Administration and Payment of Individual Entitlements	3 619 000	3 583 000	—
	— Office for Infrastructure and Logistics, Brussels	5 675 000	5 602 000	—
	— Office for Infrastructure and Logistics, Luxembourg	1 458 000	1 458 000	—
Section IV	Court of Justice of the European Union	42 166 000	42 321 500	373 991 905,47 ⁽⁵⁾
Section V	Court of Auditors	169 000	160 000	82 350 041,87
Section VI	European Economic and Social Committee	14 034 634	13 886 537	112 606 486
Section VII	Committee of the Regions	61710 380 091	10 254 617	72 304 507
Section VIII	European Ombudsman	749 000	749 000	—
Section IX	European Data — Protection Supervisor	885 000	885 000	—
Section X	European External Action Service:			108 962 217,80 ⁽⁶⁾
	— headquarters (Brussels)	18 372 000	18 372 000	
	— Union delegations	84 055 736 ⁽⁷⁾	84 055 736 ⁽⁷⁾	
	Total	519 445 390	519 445 390	3 824 503 690,55

⁽¹⁾ Net book value entered in balance sheet at 31 December 2014 (except when stated otherwise).

⁽²⁾ These appropriations represent the cumulative amounts entered in Items 2 0 0 0 (rent), 2 0 0 1 (annual lease payments) and 2 0 0 3 (acquisition of immovable property).

⁽³⁾ Commission's contribution towards the Union delegations.

⁽⁴⁾ These appropriations cover the renting of premises financed by Item 10 01 05 03 — Other management expenditure for Research and Innovation programmes — Horizon 2020.

⁽⁵⁾ Net book value entered in balance sheet at 31 December 2014 for the renovated Annex buildings 'A', 'B' and 'C' and for the buildings complex of the new Palais (the renovated original Palais, Anneau, two towers and connecting gallery) under lease-purchase contracts.

⁽⁶⁾ Net booked value as at 1 June 2014. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

⁽⁷⁾ Including amounts transferred from Section III Commission as a result of the 2015 budgetary procedure. As from 2015, appropriations for rents and construction/acquisition of delegations' premises are fully included in Section X.

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
European Parliament	<i>Brussels</i>			687 035 164
	Land		125 647 743	
	Paul-Henri Spaak	1998	46 815 390	
	Altiero Spinelli	1998	233 606 359	
	Willy Brandt	2007	75 762 157	
	József Antall	2008	108 720 670	
	Atrium	1999	18 823 395	
	Atrium II	2004	6 539 709	
	Montoyer 75	2006	18 404 457	
	Trier I	2011	11 160 000	
	Eastman	2008	14 738 333	
	Cathedrale	2005	1 668 078	
	Wayenberg (Marie Haps)	2003	5 130 707	
	Remard	2010	11 528 167	
	Montoyer 70	2012	8 490 000	
	<i>Strasbourg</i> (Louise Weiss)	1998		199 199 651
	<i>Strasbourg</i> (Churchill, de Madariaga, Pflimlin)	2006		101 618 752
	<i>Strasbourg</i> (Václav Havel)	2012		6 690 000
	<i>Luxembourg</i> (Konrad Adenauer)	2003		36 038 668
	<i>Luxembourg</i> (KAD Z)	2010		1 542 687
	Jean Monnet House (<i>Bazoches</i>)	1982		1 115 044
	<i>Lisbon</i>	1986		361 899
	<i>Athens</i>	1991		3 192 255
	<i>Copenhagen</i>	2005		3 421 324
	<i>The Hague</i>	2006		4 358 754
	<i>Valletta</i>	2006		2 038 790
<i>Nicosia</i>	2006		2 570 113	
<i>Vienna</i>	2008		22 527 320	
<i>London</i>	2008		11 307 859	
<i>Budapest</i>	2010		3 224 910	
<i>Sofia</i>	2013		8 846 700	
European Council and Council	<i>Brussels</i>			325 729 823
	Land		67 525 000	
	Justus Lipsius	1995	105 420 994	
	Crèche	2006	9 956 429	
	Lex	2007	142 827 400	
Commission	<i>Brussels</i>			1 277 492 630,31
	Overijse	1997	2 673 749,71	
	Loi 130	1987	51 712 395,20	

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
	Breydel	1989	7298 833,00	
	Haren	1993	5 586 595,78	
	Clovis	1995	7 981 189,04	
	Cours Saint-Michel I	1997	15 378 903,39	
	Belliard 232 (²)	1997	16 849 618,01	
	Demot 24 (²)	1997	27 105 647,95	
	Breydel II	1997	31 496 643,89	
	Beaulieu 29/31/33	1998	29 609 044,59	
	Charlemagne	1997	94 786 432,38	
	Demot 28 (²)	1999	21 623 455,52	
	Joseph II 99 (²)	1998	15 343 284,64	
	Loi 86	1998	28 859 661,79	
	Luxembourg 46 (³)	1999	32 305 243,65	
	Montoyer 59 (²)	1998	15 902 731,47	
	Froissart 101 (²)	2000	16 904 466,30	
	VM 18 (²)	2000	15 278 693,79	
	Joseph II 70 (²)	2000	34 599 853,56	
	Loi 41 (²)	2000	55 909 456,80	
	SC 11 (²)	2000	18 106 512,37	
	Joseph II 30 (⁴)	2000	29 345 765,53	
	Joseph II 54 (²)	2001	35 680 748,16	
	Joseph II 79 (²)	2002	34 403 941,53	
	VM2 (²)	2001	34 293 375,00	
	Palmerston	2002	6 092 032,96	
	SPA 3 (²)	2003	24 619 825,00	
	Berlaymont (²)	2004	344 800 837,95	
	CCAB (²)	2005	40 612 362,42	
	BU-25	2006	45 329 777,89	
	Cornet-Leman	2006	18 825 828,49	
	Madou	2006	102 010 326,43	
	WALI	2009	16 070 396,12	
	Houtweg	2014	95 000,00	
	<i>Luxembourg</i>			81 044 773,41
	Euroforum (²)	2004	72 728 010,00	
	Foyer européen	2009	8 316 763,41	
	<i>Offices in the Union</i>			32 987 271,24
	Lisbon	1986	—	
		1993	196 737,66	
	Marseille	1991	23 045,14	
		1993	9 980,70	

Institution	Location	Year of purchase	Net booked value (¹)	
			Subtotal	Total
	Milan	1986	—	
	Copenhagen	2005	3 218 565,44	
	Valletta	2007	2 053 370,94	
	Nicosia (Byron)	2006	2 488 844,49	
	The Hague	2006	4 123 297,15	
	London	2010	16 182 092,22	
	Budapest	2010	4 691 337,50	
	<i>Joint Research Centre</i>			161 348 429,23
	Ispra		94 907 188,70	
	Geel		28 691 532,69	
	Karlsruhe		28 336 933,02	
	Petten		9 412 774,82	
	<i>Food and Veterinary Office</i>			17 543 332,67
	Grange (Ireland) (²)	2002	17 543 332,67	
	Total Commission			1 570 416 436,86
Court of Justice of the European Union	<i>Luxembourg</i>			373 991 905,47
	Annex 'A' — Erasmus, Annex 'B' — Thomas More and Annex 'C'	1994	15 769 207,57	
	New Palais buildings complex (renovated original Palais, Anneau, two towers and connecting gallery)	2008	358 222 697,90	
Court of Auditors	<i>Luxembourg</i>			86 335 055,11
	Land	1990	776 631,00	
	Luxembourg (K1)	1990	7 579 122,27	
	Luxembourg (K2)	2004	16 200 108,82	
	Luxembourg (K3)	2009	61 779 193,02	
European Economic and Social Committee (²)	<i>Brussels</i>			117 230 577
	Montoyer 92-102	2001	28 419 632	
	Belliard 99-101	2001	69 021 931	
	Belliard 68-72	2004	8 220 164	
	Trèves 74	2005	7 312 416	
	Belliard 93	2005	4 256 435	
Committee of the Regions (²)	<i>Brussels</i>			75 182 146
	Montoyer	2001	13 961 443	
	Belliard 101-103	2001	33 893 257	
	Belliard 68	2004	12 192 398	
	Trèves 74	2004	10 905 425	
	Belliard 93	2005	4 229 623	

Institution	Location	Year of purchase	Net booked value (!)		
			Subtotal	Total	
European External Action Service	<i>Union delegations</i>			108 962 217,80 (*)	
	Buenos Aires (Argentina)	1992	408 040,28		
	Canberra (Australia)	1983	0		
			1990	101 858,32	
	Cotonou (Benin)	1992	147 395,85		
	Gaborone (Botswana)	1982	50 866,95		
			1985	14 594,35	
			1986	5 912,85	
			1987	12 572,25	
	Brasilia (Brazil)	1994	281 592,03		
	Ouagadougou (Burkina Faso)	1984	19 248,47		
			1997	848 150,44	
	Bujumbura (Burundi)	1982	36 584,40		
			1986	111 426,72	
	Phnom Penh (Cambodia)	2005	517 917,28		
	Ottawa (Canada)	1977	64 132,79		
	Praia (Cape Verde)	1981	14 091,34		
	Bangui (Central African Republic)	1983	65 707,89		
	N'Djamena (Chad)	1991	16 260,13		
			2009	361 840,50	
	Beijing (China)	1995	2 351 074,80		
	Moroni (Comoros)	1988	18 232,81		
	Brazzaville (Congo)	1994	114 202,81		
	San José (Costa Rica)	1995	180 192,15		
	Abidjan (Côte d'Ivoire)	1993	136 777,83		
			1994	178 054,31	
	Malabo (Equatorial Guinea)	1986	0		
	Paris (France)	1990	1 541 851,40		
			1991	25 561,89	
	Libreville (Gabon)	1996	235 528,17		
	Banjul (Gambia)	1989	22 778,48		
	Bissau (Guinea-Bissau)	1995	236 195,20		
	Tokyo (Japan)	2006	80 599 919		
Nairobi (Kenya)	2005	573 001,65			
Maseru (Lesotho)	1985	30 467,06			
		1990	51 676,89		
		1991	200 756,79		
		2006	192 015,79		
Lilongwe (Malawi)	1982	42 053,03			

Institution	Location	Year of purchase	Net booked value ⁽¹⁾	
			Subtotal	Total
		1988	12 969,50	
	Mexico City (Mexico)	1995	1 271 172,90	
	Rabat (Morocco)	1987	62 541,23	
	Maputo (Mozambique)	2008	3 617 491,38	
	Windhoek (Namibia)	1992	144 452,37	
		1993	76 788,34	
		2009	1 281 700	
	Niamey (Niger)	1997	84 009,62	
	Abuja (Nigeria)	1992	289 315,144	
		2005	3 347 841,36	
		2012	3 571 779,16	
	Port Moresby (Papua New Guinea)	1982	48 274,53	
	Kigali (Rwanda)	1980	112 548,18	
		1982	71 627,45	
	Dakar (Senegal)	1984	0	
	Honiara (Solomon Islands)	1990	19 761,68	
	Pretoria (South Africa)	1994	436 600,70	
		1996	470 159,85	
	Mbabane (Swaziland)	1987	26 994,00	
		1988	13 497,00	
	Dar es Salaam (Tanzania)	2002	2 540 679,65	
	Kampala (Uganda)	1986	58 646,36	
	Montevideo (Uruguay)	1990	0	
	New York (United States of America)	1987	253 001,13	
	Washington (United States of America)	1997	1 033 394,42	
	Lusaka (Zambia)	1982	43 366,60	
	Harare (Zimbabwe)	1990	96 180,80	
		1994	168 891,55	
Grand total				3 824 503 690,55

⁽¹⁾ Net book value entered in balance sheet at 31 December 2014 (except when stated otherwise).

⁽²⁾ Long lease with option to purchase.

⁽³⁾ Long lease with option to purchase (ex Marie de Bourgogne).

⁽⁴⁾ Long lease with option to purchase (partially occupied by OLAF).

⁽⁵⁾ Lease/purchase.

⁽⁶⁾ Net booked value as at 31 December 2014. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

