

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

INTRODUCTION

The general budget of the European 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 142 640 479 571 in commitment appropriations and EUR 135 504 613 000 in payment appropriations, representing a variation rate of – 6,21 % and of – 6,19 % respectively by comparison with the 2013 budget.

Budgetary revenue totals EUR 135 504 613 000. The uniform rate of call for the VAT resource is 0,30 % whilst that for the GNI resource is 0,7390 %. Traditional own resources (customs duties and sugar levies) account for 12,04 % of the financing of the budget for 2014. The VAT resource accounts for 13,20 % and the GNI resource for 73,63 %. Other revenue for this financial year is estimated at EUR 1 544 428 277.

The own resources needed to finance the 2014 budget account for 0,99 % 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 2014 budget.

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2014 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 2014	Budget 2013 ⁽¹⁾	Change (%)
1. Smart and inclusive growth	62 392 787 058	69 127 255 205	- 9,74
2. Sustainable growth: natural resources	56 458 930 369	57 814 298 094	- 2,34
3. Security and citizenship	1 677 039 976	1 894 151 766	- 11,46
4. Global Europe	6 191 238 421	6 731 869 945	- 8,03
5. Administration	8 406 017 176	8 417 791 740	- 0,14
6. Compensation	28 600 000	75 000 000	- 61,87
Special instruments	350 000 000	390 465 192	- 10,36
Total expenditure ⁽²⁾	135 504 613 000	144 450 831 942	- 6,19

⁽¹⁾ The figures in this column correspond to those in the 2013 budget (OJ L 66, 8.3.2013, p. 1) plus amending budget No 1 to No 9/2013.
⁽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'.

REVENUE

Description	Budget 2014	Budget 2013 ⁽¹⁾	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 544 428 277	3 067 967 007	- 49,66
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	1 023 276 526	—
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.	34 000 000	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.	—
Total revenue for Titles 3 to 9	1 544 428 277	4 125 243 533	- 62,56
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	16 310 700 000	14 822 700 000	+ 10,04
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 882 179 650	14 680 052 250	+ 21,81
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	99 767 305 073	110 822 836 159	- 9,98
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁽²⁾	133 960 184 723	140 325 588 409	- 4,54
Total revenue ⁽³⁾	135 504 613 000	144 450 831 942	- 6,19

⁽¹⁾ The figures in this column correspond to those in the 2013 budget (OJ L 66, 8.3.2013, p. 1) plus amending budget No 1 to No 9/2013.

⁽²⁾ The own resources for the 2014 budget are determined on the basis of the budget forecasts adopted at the 157th meeting of the Advisory Committee on Own Resources on 16 May 2013.

⁽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'.

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	1 675 608 000	3 995 217 000	50	1 997 608 500	1 675 608 000	
Bulgaria	206 005 000	414 657 000	50	207 328 500	206 005 000	
Czech Republic	645 752 000	1 428 027 000	50	714 013 500	645 752 000	
Denmark	1 020 116 000	2 641 773 000	50	1 320 886 500	1 020 116 000	
Germany	12 384 113 000	28 440 033 000	50	14 220 016 500	12 384 113 000	
Estonia	87 252 000	184 233 000	50	92 116 500	87 252 000	
Ireland	653 931 000	1 384 808 000	50	692 404 000	653 931 000	
Greece	650 120 000	1 813 897 000	50	906 948 500	650 120 000	
Spain	4 561 628 000	10 515 414 000	50	5 257 707 000	4 561 628 000	
France	9 681 072 000	21 602 716 000	50	10 801 358 000	9 681 072 000	
Croatia	277 716 000	438 824 000	50	219 412 000	219 412 000	Croatia
Italy	6 568 051 000	16 020 137 000	50	8 010 068 500	6 568 051 000	
Cyprus	107 177 000	154 720 000	50	77 360 000	77 360 000	Cyprus
Latvia	82 650 000	249 297 000	50	124 648 500	82 650 000	
Lithuania	141 652 000	353 042 000	50	176 521 000	141 652 000	
Luxembourg	272 111 000	340 956 000	50	170 478 000	170 478 000	Luxembourg
Hungary	410 328 000	977 036 000	50	488 518 000	410 328 000	
Malta	52 918 000	68 120 000	50	34 060 000	34 060 000	Malta
Netherlands	2 661 465 000	6 274 369 000	50	3 137 184 500	2 661 465 000	
Austria	1 487 892 000	3 296 730 000	50	1 648 365 000	1 487 892 000	
Poland	1 924 394 000	3 938 971 000	50	1 969 485 500	1 924 394 000	
Portugal	775 448 000	1 615 868 000	50	807 934 000	775 448 000	
Romania	544 383 000	1 507 998 000	50	753 999 000	544 383 000	
Slovenia	176 664 000	349 637 000	50	174 818 500	174 818 500	Slovenia
Slovakia	259 706 000	759 723 000	50	379 861 500	259 706 000	
Finland	972 177 000	2 066 821 000	50	1 033 410 500	972 177 000	
Sweden	1 990 462 000	4 549 119 000	50	2 274 559 500	1 990 462 000	
United Kingdom	9 546 932 000	19 611 871 000	50	9 805 935 500	9 546 932 000	
Total	59 817 723 000	134 994 014 000		67 497 007 000	59 607 265 500	

⁽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	1 675 608 000	0,300	502 682 400
Bulgaria	206 005 000	0,300	61 801 500
Czech Republic	645 752 000	0,300	193 725 600
Denmark	1 020 116 000	0,300	306 034 800
Germany	12 384 113 000	0,300	3 715 233 900
Estonia	87 252 000	0,300	26 175 600
Ireland	653 931 000	0,300	196 179 300
Greece	650 120 000	0,300	195 036 000
Spain	4 561 628 000	0,300	1 368 488 400
France	9 681 072 000	0,300	2 904 321 600
Croatia	219 412 000	0,300	65 823 600
Italy	6 568 051 000	0,300	1 970 415 300
Cyprus	77 360 000	0,300	23 208 000
Latvia	82 650 000	0,300	24 795 000
Lithuania	141 652 000	0,300	42 495 600
Luxembourg	170 478 000	0,300	51 143 400
Hungary	410 328 000	0,300	123 098 400
Malta	34 060 000	0,300	10 218 000
Netherlands	2 661 465 000	0,300	798 439 500
Austria	1 487 892 000	0,300	446 367 600
Poland	1 924 394 000	0,300	577 318 200
Portugal	775 448 000	0,300	232 634 400
Romania	544 383 000	0,300	163 314 900
Slovenia	174 818 500	0,300	52 445 550
Slovakia	259 706 000	0,300	77 911 800
Finland	972 177 000	0,300	291 653 100
Sweden	1 990 462 000	0,300	597 138 600
United Kingdom	9 546 932 000	0,300	2 864 079 600
Total	59 607 265 500		17 882 179 650

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	3 995 217 000		2 952 664 503
Bulgaria	414 657 000		306 452 191
Czech Republic	1 428 027 000		1 055 383 132
Denmark	2 641 773 000		1 952 401 925
Germany	28 440 033 000		21 018 601 971
Estonia	184 233 000		136 157 370
Ireland	1 384 808 000		1 023 442 137
Greece	1 813 897 000		1 340 560 296
Spain	10 515 414 000		7 771 415 083
France	21 602 716 000		15 965 483 903
Croatia	438 824 000		324 312 809
Italy	16 020 137 000		11 839 679 761
Cyprus	154 720 000		114 345 792
Latvia	249 297 000	0,7390498 ⁽¹⁾	184 242 909
Lithuania	353 042 000		260 915 635
Luxembourg	340 956 000		251 983 479
Hungary	977 036 000		722 078 304
Malta	68 120 000		50 344 075
Netherlands	6 274 369 000		4 637 071 435
Austria	3 296 730 000		2 436 447 794
Poland	3 938 971 000		2 911 095 906
Portugal	1 615 868 000		1 194 206 994
Romania	1 507 998 000		1 114 485 688
Slovenia	349 637 000		258 399 171
Slovakia	759 723 000		561 473 165
Finland	2 066 821 000		1 527 483 739
Sweden	4 549 119 000		3 362 025 690
United Kingdom	19 611 871 000		14 494 150 216
Total	134 994 014 000		99 767 305 073

(¹) Calculation of rate: (99 767 305 073) / (134 994 014 000) = 0,73904984463237.

TABLE 4

Correction of budgetary imbalances for the United Kingdom for the year 2013 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	16,2077	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	6,5970	
3. (1) – (2)	9,6107	
4. Total allocated expenditure		133 640 172 409
5. Enlargement related expenditure ⁽²⁾		31 848 333 003
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		101 791 839 406
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 456 694 911
8. United Kingdom's advantage ⁽³⁾		1 176 577 247
9. Core United Kingdom's correction = (7) – (8)		5 280 117 664
10. Windfall gains deriving from traditional own resources ⁽⁴⁾		– 17 223 040
11. Correction for the United Kingdom = (9) – (10)		5 297 340 704
<p>⁽¹⁾ Rounded percentages.</p> <p>⁽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.</p> <p>⁽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.</p> <p>⁽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).</p>		

TABLE 5

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 297 340 704 (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	2,96	3,46	5,49		1,52	4,98	263 826 803
Bulgaria	0,31	0,36	0,57		0,16	0,52	27 382 150
Czech Republic	1,06	1,24	1,96		0,54	1,78	94 300 710
Denmark	1,96	2,29	3,63		0,99	3,29	174 451 231
Germany	21,07	24,65	0,—	– 18,49	0,—	6,16	326 429 505
Estonia	0,14	0,16	0,25		0,07	0,23	12 165 948
Ireland	1,03	1,20	1,90		0,53	1,73	91 446 714
Greece	1,34	1,57	2,49		0,69	2,26	119 781 891
Spain	7,79	9,11	14,44		3,99	13,11	694 392 334
France	16,—	18,72	29,67		8,21	26,93	1 426 549 672
Croatia	0,33	0,38	0,60		0,17	0,55	28 978 034
Italy	11,87	13,88	22,—		6,09	19,97	1 057 900 367
Cyprus	0,11	0,13	0,21		0,06	0,19	10 217 038
Latvia	0,18	0,22	0,34		0,09	0,31	16 462 493
Lithuania	0,26	0,31	0,48		0,13	0,44	23 313 363
Luxembourg	0,25	0,30	0,47		0,13	0,43	22 515 255
Hungary	0,72	0,85	1,34		0,37	1,22	64 519 220
Malta	0,05	0,06	0,09		0,03	0,08	4 498 349
Netherlands	4,65	5,44	0,—	– 4,08	0,—	1,36	72 016 062
Austria	2,44	2,86	0,—	– 2,14	0,—	0,71	37 839 265
Poland	2,92	3,41	5,41		1,50	4,91	260 112 561
Portugal	1,20	1,40	2,22		0,61	2,01	106 704 915
Romania	1,12	1,31	2,07		0,57	1,88	99 581 648
Slovenia	0,26	0,30	0,48		0,13	0,44	23 088 511
Slovakia	0,56	0,66	1,04		0,29	0,95	50 168 812
Finland	1,53	1,79	2,84		0,79	2,58	136 483 895
Sweden	3,37	3,94	0,—	– 2,96	0,—	0,99	52 213 958
United Kingdom	14,53	0,—	0,—		0,—	0,—	0
Total	100,—	100,—	100,—	– 27,66	27,66	100,—	5 297 340 704

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 (7.5 %)	Net customs duties (7.5 %)	Total net traditional own resources (7.5 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	United Kingdom correction	Total 'national contributions' ^{(8) = (5) + (6) + (7)}	Share in total 'national contributions' (%)	(9)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(9)	(10) = (3) + (8)
Belgium	6 600 000	1 585 000 000	1 591 600 000	530 533 333	502 682 400	2 952 664 503	263 826 803	3 719 173 706	3,16	3,16	5 310 773 706
Bulgaria	400 000	53 700 000	54 100 000	18 033 333	61 801 500	306 452 191	27 382 150	395 635 841	0,34	0,34	449 735 841
Czech Republic	3 400 000	1 73 400 000	1 76 800 000	58 933 333	193 725 600	1 055 383 132	94 300 710	1 343 409 442	1,14	1,14	1 520 209 442
Denmark	3 400 000	295 900 000	299 300 000	99 766 667	306 034 800	1 952 401 925	174 451 231	2 432 887 956	2,07	2,07	2 732 187 956
Germany	26 300 000	3 386 600 000	3 412 900 000	1 137 633 332	3 715 233 900	21 018 601 971	326 429 505	25 060 265 376	21,30	21,30	28 473 165 376
Estonia	0	23 700 000	23 700 000	7 900 000	26 175 600	136 157 370	12 165 948	174 498 918	0,15	0,15	198 198 918
Ireland	0	213 300 000	213 300 000	71 100 000	196 179 300	1 023 442 137	91 446 714	1 311 068 151	1,11	1,11	1 524 368 151
Greece	1 400 000	114 600 000	116 000 000	38 666 667	195 036 000	1 340 560 296	119 781 891	1 655 378 187	1,41	1,41	1 771 378 187
Spain	4 700 000	1 030 900 000	1 035 600 000	345 200 000	1 368 488 400	7 771 415 083	694 392 334	9 834 295 817	8,36	8,36	10 869 895 817
France	30 900 000	1 468 900 000	1 499 800 000	499 933 333	2 904 321 600	15 965 483 903	1 426 549 672	20 296 355 175	17,25	17,25	21 796 155 175
Croatia	1 700 000	35 500 000	37 200 000	12 400 000	65 823 600	324 312 809	28 978 034	419 114 443	0,36	0,36	456 314 443
Italy	4 700 000	1 498 800 000	1 503 500 000	501 166 667	1 970 415 300	11 839 679 761	1 057 900 367	14 867 995 428	12,64	12,64	16 371 495 428
Cyprus	0	16 000 000	16 000 000	5 333 333	23 208 000	114 345 792	10 217 038	147 770 830	0,13	0,13	163 770 830
Latvia	0	22 100 000	22 100 000	7 366 667	24 795 000	184 242 909	16 462 493	225 500 402	0,19	0,19	247 600 402
Lithuania	800 000	53 900 000	54 700 000	18 233 334	42 495 600	260 915 635	23 313 363	326 724 598	0,28	0,28	381 424 598
Luxembourg	0	12 300 000	12 300 000	4 100 000	51 143 400	251 983 479	22 515 255	325 642 134	0,28	0,28	337 942 134
Hungary	2 000 000	94 500 000	96 500 000	32 166 667	123 098 400	722 078 304	64 519 220	909 695 924	0,77	0,77	1 006 195 924
Malta	0	9 600 000	9 600 000	3 200 000	10 218 000	50 344 075	4 498 349	65 060 424	0,06	0,06	74 660 424
Netherlands	7 300 000	1 938 600 000	1 945 900 000	648 633 333	798 439 500	4 637 071 435	72 016 062	5 507 526 997	4,68	4,68	7 453 426 997
Austria	3 200 000	1 64 700 000	167 900 000	55 966 667	446 367 600	2 436 447 794	37 839 265	2 920 654 659	2,48	2,48	3 088 554 659
Poland	12 800 000	369 400 000	382 200 000	127 400 000	577 318 200	2 911 095 906	260 112 561	3 748 526 667	3,19	3,19	4 130 726 667
Portugal	200 000	1 20 500 000	1 20 700 000	40 233 334	232 634 400	1 194 206 994	106 704 915	1 533 546 309	1,30	1,30	1 654 246 309
Romania	1 000 000	106 200 000	107 200 000	35 733 333	163 314 900	1 114 485 688	99 581 648	1 377 382 236	1,17	1,17	1 484 582 236
Slovenia	0	66 400 000	66 400 000	22 133 333	52 445 550	258 399 171	23 088 511	333 933 232	0,28	0,28	400 333 232
Slovakia	1 400 000	85 500 000	86 900 000	28 966 667	77 911 800	561 473 165	50 168 812	689 553 777	0,59	0,59	776 453 777
Slovakia	800 000	136 600 000	137 400 000	45 800 000	291 653 100	1 527 483 739	136 483 895	1 955 620 734	1,66	1,66	2 093 020 734
Finland	2 600 000	485 100 000	487 700 000	162 566 667	597 138 600	3 362 025 690	52 213 958	4 011 378 248	3,41	3,41	4 499 078 248
Sweden	9 500 000	2 623 900 000	2 633 400 000	877 800 000	2 864 079 600	14 494 150 216	- 5 297 340 704	12 060 889 112	10,25	10,25	14 694 289 112
United Kingdom	125 100 000	16 185 600 000	16 310 700 000	5 436 900 000	17 882 179 650	99 767 305 073	0	117 649 484 723	100,—	100,—	133 960 184 723
Total	125 100 000	16 185 600 000	16 310 700 000	5 436 900 000	17 882 179 650	99 767 305 073	0	117 649 484 723	100,—	100,—	133 960 184 723

⁽¹⁾ p.m. (own resources + other revenue = total expenditure); (133 960 184 723 + 1 544 428 277 = 135 504 613 000 = 135 504 613 000).

⁽²⁾ Total own resources as percentage of GNI: (133 960 184 723) / (13 499 401 400 000) = 0,99 %; own resources ceiling as percentage of GNI: 1,23 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Title	Heading	Financial year 2014	Financial year 2013	Financial year 2012
1	OWN RESOURCES	133 960 184 723	140 325 588 409	128 885 857 664,04
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	1 057 276 526	2 040 909 497,04
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 274 999 230	1 278 186 868	1 235 616 931,89
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	53 752 047	53 884 139	611 990 393,22
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000	60 000 000	2 928 076 292,34
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000	1 642 000 000	3 807 403 447,63
8	BORROWING AND LENDING OPERATIONS	2 477 000	3 696 000	0,—
9	MISCELLANEOUS REVENUE	30 200 000	30 200 000	30 686 945,77
	GRAND TOTAL	135 504 613 000	144 450 831 942	139 540 541 171,93

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 2014	Financial year 2013	Financial year 2012	% 2012/2014
	CHAPTER 1 1				
1 1 0	<i>Production levies related to the marketing year 2005/2006 and previous years</i>	p.m.	- 214 000 000	- 4 511,18	—
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>	125 100 000	123 400 000	123 467 843,47	98,70
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.	56 000 000	69 090 606,73	—
	CHAPTER 1 1 — TOTAL	125 100 000	- 34 600 000	192 553 939,02	153,92
	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>	16 185 600 000	14 857 300 000	16 260 836 002,26	100,46
	CHAPTER 1 2 — TOTAL	16 185 600 000	14 857 300 000	16 260 836 002,26	100,46
	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>	17 882 179 650	14 680 052 250	14 648 213 838,73	81,92
	CHAPTER 1 3 — TOTAL	17 882 179 650	14 680 052 250	14 648 213 838,73	81,92
	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>	99 767 305 073	110 822 836 159	97 856 493 452,85	98,08
	CHAPTER 1 4 — TOTAL	99 767 305 073	110 822 836 159	97 856 493 452,85	98,08

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 2014	Financial year 2013	Financial year 2012	% 2012/2014
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,—	- 73 816 421,48	—
	CHAPTER 1 5 — TOTAL	0,—	0,—	- 73 816 421,48	—
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.	0,—	1 576 852,66	—
	CHAPTER 1 6 — TOTAL	p.m.	0,—	1 576 852,66	—
	Title 1 — Total	133 960 184 723	140 325 588 409	128 885 857 664,04	96,21

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 2014	Financial year 2013	Financial year 2012
p.m.	- 214 000 000	- 4 511,18

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.

Member State	Budget 2014	Budget 2013	Outturn 2012
Belgium	p.m.	- 13 608 187	0,—
Bulgaria	—	—	0,—
Czech Republic	p.m.	- 680 683	0,—
Denmark	p.m.	- 8 437 845	0,—
Germany	p.m.	- 71 022 930	- 4 511,18
Estonia	—	—	0,—
Ireland	p.m.	- 1 628 671	0,—
Greece	p.m.	- 907 524	0,—
Spain	p.m.	- 3 951 238	0,—
France	p.m.	- 66 471 563	0,—
Croatia	—	—	0,—
Italy	p.m.	- 5 433 959	0,—
Cyprus	—	—	0,—
Latvia	p.m.	- 37 322	0,—
Lithuania	p.m.	- 52 455	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	- 343 310	0,—
Malta	—	—	0,—
Netherlands	p.m.	- 16 005 676	0,—
Austria	p.m.	- 6 487 560	0,—
Poland	p.m.	- 3 906 994	0,—
Portugal	p.m.	- 551 346	0,—
Romania	—	—	0,—
Slovenia	p.m.	- 4 160	0,—
Slovakia	p.m.	- 767 751	0,—
Finland	p.m.	- 1 207 994	0,—
Sweden	p.m.	- 3 009 989	0,—
United Kingdom	p.m.	- 9 482 843	0,—
<i>Article 1 1 0 — Total</i>	p.m.	- 214 000 000	- 4 511,18

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

Sugar storage levies

Financial year 2014	Financial year 2013	Financial year 2012
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.

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 2014	Budget 2013	Outturn 2012
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)

1 1 3 Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose

Financial year 2014	Financial year 2013	Financial year 2012
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 2014	Budget 2013	Outturn 2012
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,—
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,—

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

Production charge

Financial year 2014	Financial year 2013	Financial year 2012
125 100 000	123 400 000	123 467 843,47

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.

Member State	Budget 2014	Budget 2013	Outturn 2012
Belgium	6 600 000	6 600 000	6 601 725,90
Bulgaria	400 000	400 000	401 391,—
Czech Republic	3 400 000	3 400 000	3 332 477,82
Denmark	3 400 000	3 400 000	3 354 241,56
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,—
Spain	4 700 000	4 700 000	4 728 467,63
France	30 900 000	30 900 000	30 933 280,80
Croatia	1 700 000	p.m.	
Italy	4 700 000	4 700 000	3 962 693,25
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	800 000	800 000	812 268,—
Luxembourg	—	—	0,—
Hungary	2 000 000	2 000 000	1 959 534,60
Malta	—	—	0,—
Netherlands	7 300 000	7 300 000	7 243 992,—
Austria	3 200 000	3 200 000	3 159 246,60
Poland	12 800 000	12 800 000	13 662 147,58
Portugal	200 000	200 000	56 250,—
Romania	1 000 000	1 000 000	960 460,15
Slovenia	p.m.	p.m.	0,—
Slovakia	1 400 000	1 400 000	1 317 300,75
Finland	800 000	800 000	728 991,—
Sweden	2 600 000	2 600 000	2 767 357,—
United Kingdom	9 500 000	9 500 000	9 718 526,63
<i>Article 117 — Total</i>	125 100 000	123 400 000	123 467 843,47

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)

118

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

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	0,—

Remarks

A one-off amount is levied on additional sugar quota or supplementary isoglucose quota 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 2014	Budget 2013	Outturn 2012
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,—
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 118 — 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)

119

Surplus amount

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	56 000 000	69 090 606,73

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 64 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 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.

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 2014	Budget 2013	Outturn 2012
Belgium	p.m.	1 900 774	14 335 953,71
Bulgaria	p.m.	p.m.	158 244,71
Czech Republic	p.m.	3 428 647	4 952 955,23
Denmark	p.m.	1 610 092	691 763,36
Germany	p.m.	9 214 737	10 163 317,33
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	655 744	3 209 259,75
France	p.m.	9 029 301	7 177 450,—
Croatia	p.m.	p.m.	
Italy	p.m.	767 696	1 303 897,90
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	3 871 433	1 099 273,06
Luxembourg	—	—	0,—
Hungary	p.m.	128 973	918 904,51
Malta	—	—	0,—
Netherlands	p.m.	2 930 016	2 449 406,70
Austria	p.m.	p.m.	2 585 675,29
Poland	p.m.	11 488 496	9 594 394,09
Portugal	p.m.	p.m.	0,—
Romania	p.m.	2 925 266	1 388 326,59
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	1 610 099	3 281 684,01
Finland	p.m.	2 037 430	691 056,89
Sweden	p.m.	2 888 956	2 483 480,48
United Kingdom	p.m.	1 512 340	2 605 563,12
<i>Article 119 — Total</i>	p.m.	56 000 000	69 090 606,73

CHAPTER 12 — 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 2014	Financial year 2013	Financial year 2012
16 185 600 000	14 857 300 000	16 260 836 002,26

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 2014	Budget 2013	Outturn 2012
Belgium	1 585 000 000	1 352 365 025	1 579 914 329,47
Bulgaria	53 700 000	44 250 631	45 374 999,54
Czech Republic	173 400 000	170 476 673	190 165 510,05
Denmark	295 900 000	290 087 469	302 339 893,06
Germany	3 386 600 000	3 044 800 988	3 357 072 220,49
Estonia	23 700 000	20 918 480	22 129 726,07
Ireland	213 300 000	188 355 716	203 528 935,31
Greece	114 600 000	102 268 125	121 720 666,16
Spain	1 030 900 000	974 318 437	1 076 996 377,57
France	1 468 900 000	1 529 194 530	1 461 177 634,09
Croatia	35 500 000	16 359 324	
Italy	1 498 800 000	1 337 263 006	1 558 082 820,99
Cyprus	16 000 000	14 482 025	20 261 808,43
Latvia	22 100 000	23 153 360	24 378 656,82
Lithuania	53 900 000	46 306 721	47 294 541,46
Luxembourg	12 300 000	10 816 821	11 763 042,25
Hungary	94 500 000	85 104 244	93 891 707,51
Malta	9 600 000	9 118 312	9 411 541,40
Netherlands	1 938 600 000	1 763 856 967	1 897 252 625,81
Austria	164 700 000	161 894 732	171 367 985,58
Poland	369 400 000	357 133 880	359 676 232,79
Portugal	120 500 000	111 028 856	119 440 329,10
Romania	106 200 000	126 851 809	128 681 784,52
Slovenia	66 400 000	57 481 123	64 984 091,48
Slovakia	85 500 000	91 272 513	92 011 350,59
Finland	136 600 000	129 623 060	138 236 243,67
Sweden	485 100 000	437 589 572	459 665 271,20
United Kingdom	2 623 900 000	2 360 927 601	2 704 015 676,85
<i>Article 1 2 0 — Total</i>	16 185 600 000	14 857 300 000	16 260 836 002,26

CHAPTER 13 — 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 2014	Financial year 2013	Financial year 2012
17 882 179 650	14 680 052 250	14 648 213 838,73

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.

For the period 2007-2013 only, the rate of call of the VAT-based own resource for Austria shall be fixed at 0,225 %, for Germany at 0,15 % and for the Netherlands and Sweden at 0,10 %.

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 2014	Budget 2013	Outturn 2012
Belgium	502 682 400	489 384 900	492 601 800,—
Bulgaria	61 801 500	58 248 300	53 834 700,02
Czech Republic	193 725 600	193 411 500	198 296 858,51
Denmark	306 034 800	297 404 700	297 118 992,97
Germany	3 715 233 900	1 797 675 750	1 748 253 000,—
Estonia	26 175 600	25 017 000	23 641 500,—
Ireland	196 179 300	194 340 000	185 366 100,—
Greece	195 036 000	199 643 100	268 480 800,—
Spain	1 368 488 400	1 354 325 100	1 437 471 000,—
France	2 904 321 600	2 836 607 100	2 862 885 900,—
Croatia	65 823 600	32 187 750	
Italy	1 970 415 300	1 929 954 300	1 958 027 700,—
Cyprus	23 208 000	23 936 850	25 856 250,—
Latvia	24 795 000	23 444 400	20 727 403,99
Lithuania	42 495 600	39 907 500	34 265 700,06
Luxembourg	51 143 400	49 310 850	46 604 700,—
Hungary	123 098 400	118 106 400	111 261 187,45
Malta	10 218 000	9 823 050	8 928 450,—
Netherlands	798 439 500	259 068 800	268 334 100,—
Austria	446 367 600	325 186 200	312 221 700,—
Poland	577 318 200	567 817 500	543 696 549,43
Portugal	232 634 400	230 820 900	235 144 500,50
Romania	163 314 900	150 611 400	143 782 207,32
Slovenia	52 445 550	51 960 900	52 206 000,—
Slovakia	77 911 800	75 870 000	75 223 500,—
Finland	291 653 100	283 354 200	272 974 500,—
Sweden	597 138 600	190 320 100	180 951 631,96
United Kingdom	2 864 079 600	2 872 313 700	2 790 057 106,52
<i>Article 1 3 0 — Total</i>	17 882 179 650	14 680 052 250	14 648 213 838,73

CHAPTER 14 — 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 2014	Financial year 2013	Financial year 2012
99 767 305 073	110 822 836 159	97 856 493 452,85

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.

The rate to be applied to the Member States' gross national income for this financial year is 0,7390 %.

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 2014	Budget 2013	Outturn 2012
Belgium	2 952 664 503	3 269 456 218	2 900 914 595,—
Bulgaria	306 452 191	335 554 542	290 309 850,05
Czech Republic	1 055 383 132	1 202 426 613	1 085 892 561,22
Denmark	1 952 401 925	2 159 215 216	1 914 227 153,38
Germany	21 018 601 971	23 193 444 042	20 189 170 789,—
Estonia	136 157 370	145 129 074	119 901 016,—
Ireland	1 023 442 137	1 129 478 837	948 017 408,—
Greece	1 340 560 296	1 536 393 391	1 509 513 772,—
Spain	7 771 415 083	8 713 469 013	7 832 364 178,—
France	15 965 483 903	17 697 582 270	15 709 240 443,—
Croatia	324 312 809	180 940 199	
Italy	11 839 679 761	13 151 631 037	11 922 352 958,—
Cyprus	114 345 792	134 558 595	130 214 700,—
Latvia	184 242 909	198 322 972	158 910 956,02
Lithuania	260 915 635	279 846 193	236 036 287,42
Luxembourg	251 983 479	277 195 984	234 706 001,—
Hungary	722 078 304	800 700 329	711 382 494,60
Malta	50 344 075	55 219 288	44 964 581,—
Netherlands	4 637 071 435	5 151 354 871	4 596 562 680,—
Austria	2 436 447 794	2 684 283 716	2 330 821 606,—
Poland	2 911 095 906	3 252 126 568	2 802 176 760,12
Portugal	1 194 206 994	1 344 995 702	1 215 218 351,30
Romania	1 114 485 688	1 168 871 074	1 020 904 959,78
Slovenia	258 399 171	292 092 973	262 914 717,—
Slovakia	561 473 165	611 070 009	529 977 419,—
Finland	1 527 483 739	1 683 693 730	1 512 918 428,—
Sweden	3 362 025 690	3 673 202 833	3 130 360 388,37
United Kingdom	14 494 150 216	16 500 580 870	14 516 518 399,59
<i>Article 1 4 0 — Total</i>	99 767 305 073	110 822 836 159	97 856 493 452,85

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 2014	Financial year 2013	Financial year 2012
0,—	0,—	– 73 816 421,48

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 2014	Budget 2013	Outturn 2012
Belgium	263 826 803	230 617 663	198 203 463,—
Bulgaria	27 382 150	23 669 014	19 835 268,—
Czech Republic	94 300 710	84 815 577	74 188 324,42
Denmark	174 451 231	152 304 583	130 786 144,71
Germany	326 429 505	284 710 504	241 497 563,—
Estonia	12 165 948	10 236 971	8 192 174,—
Ireland	91 446 714	79 670 059	64 772 790,—
Greece	119 781 891	108 372 594	103 136 734,—
Spain	694 392 334	614 622 042	535 142 160,—
France	1 426 549 672	1 248 334 520	1 073 325 585,—
Croatia	28 978 034	12 762 980	
Italy	1 057 900 367	927 676 717	814 588 491,—
Cyprus	10 217 038	9 491 361	8 896 851,—
Latvia	16 462 493	13 989 109	10 858 962,16
Lithuania	23 313 363	19 739 513	16 127 055,—
Luxembourg	22 515 255	19 552 576	16 036 164,—
Hungary	64 519 220	56 479 006	48 736 263,22
Malta	4 498 349	3 895 003	3 072 181,—
Netherlands	72 016 062	63 235 319	54 982 877,—
Austria	37 839 265	32 950 853	27 880 676,—
Poland	260 112 561	229 395 281	191 561 658,25
Portugal	106 704 915	94 871 974	83 029 154,—
Romania	99 581 648	82 448 669	69 669 333,55
Slovenia	23 088 511	20 603 365	17 963 510,—
Slovakia	50 168 812	43 103 051	36 210 428,—
Finland	136 483 895	118 762 720	103 369 355,—
Sweden	52 213 958	45 090 304	37 456 719,70
United Kingdom	– 5 297 340 704	– 4 631 401 328	– 4 063 336 306,49
<i>Article 1 5 0 — Total</i>	0	0	– 73 816 421,48

CHAPTER 16 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN

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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 2014	Financial year 2013	Financial year 2012
p.m.	0,—	1 576 852,66

Remarks

For the period 2007-2013 only, the Netherlands benefits from a gross reduction in its annual GNI contribution of EUR 605 000 000 and Sweden from a gross reduction in its annual GNI contribution of EUR 150 000 000, measured in 2004 prices. These amounts are adjusted to current prices.

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 2014	Budget 2013	Outturn 2012
Belgium	p.m.	25 535 591	25 260 463,—
Bulgaria	p.m.	2 620 798	2 527 947,96
Czech Republic	p.m.	9 391 370	9 456 101,24
Denmark	p.m.	16 864 223	16 670 812,69
Germany	p.m.	181 148 872	175 802 420,—
Estonia	p.m.	1 133 509	1 044 069,—
Ireland	p.m.	8 821 623	8 255 106,—
Greece	p.m.	11 999 767	13 144 481,—
Spain	p.m.	68 055 226	68 202 334,—
France	p.m.	138 224 279	136 792 269,—
Croatia	p.m.	1 413 206	
Italy	p.m.	102 718 817	103 816 968,—
Cyprus	p.m.	1 050 949	1 133 878,—
Latvia	p.m.	1 548 971	1 383 741,08
Lithuania	p.m.	2 185 696	2 055 347,04
Luxembourg	p.m.	2 164 997	2 043 763,—
Hungary	p.m.	6 253 748	6 192 829,83
Malta	p.m.	431 282	391 541,—
Netherlands	p.m.	- 653 364 512	- 638 798 259,—
Austria	p.m.	20 965 190	20 296 231,—
Poland	p.m.	25 400 241	24 368 979,62
Portugal	p.m.	10 504 885	10 581 827,50
Romania	p.m.	9 129 290	8 890 360,06
Slovenia	p.m.	2 281 348	2 289 398,—
Slovakia	p.m.	4 772 669	4 614 915,—
Finland	p.m.	13 150 234	13 174 128,—
Sweden	p.m.	- 143 277 550	- 144 481 874,96
United Kingdom	p.m.	128 875 281	126 467 075,60
<i>Article 160 — Total</i>	p.m.	0	1 576 852,66

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

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

Article Item	Heading	Financial year 2014	Financial year 2013	Financial year 2012	% 2012/2014
3 0 0	CHAPTER 3 0 <i>Surplus available from the preceding financial year</i>	p.m.	1 023 276 526	1 496 968 014,23	—
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.	34 000 000	0,—	—
	CHAPTER 3 0 — TOTAL	p.m.	1 057 276 526	1 496 968 014,23	—
3 1 0	CHAPTER 3 1 <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.	222 970 336,39	—
	Article 3 1 0 — Total	p.m.	p.m.	222 970 336,39	—
	CHAPTER 3 1 — TOTAL	p.m.	p.m.	222 970 336,39	—
3 2 0	CHAPTER 3 2 <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.	306 477 219,83	—
	Article 3 2 0 — Total	p.m.	p.m.	306 477 219,83	—
	CHAPTER 3 2 — TOTAL	p.m.	p.m.	306 477 219,83	—
3 4 0	CHAPTER 3 4 <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>	p.m.	p.m.	- 2 788 620,55	—
	CHAPTER 3 4 — TOTAL	p.m.	p.m.	- 2 788 620,55	—

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 2014	Financial year 2013	Financial year 2012	% 2012/2014
	CHAPTER 3 5				
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	p.m.	p.m.	2 555 227,38	—
	Article 3 5 0 — Total	p.m.	p.m.	2 555 227,38	—
	CHAPTER 3 5 — TOTAL	p.m.	p.m.	2 555 227,38	—
	CHAPTER 3 6				
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	p.m.	p.m.	14 727 319,76	—
	Article 3 6 0 — Total	p.m.	p.m.	14 727 319,76	—
	CHAPTER 3 6 — TOTAL	p.m.	p.m.	14 727 319,76	—
	Title 3 — Total	p.m.	1 057 276 526	2 040 909 497,04	—

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 2014	Financial year 2013	Financial year 2012
p.m.	1 023 276 526	1 496 968 014,23

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 2014	Financial year 2013	Financial year 2012
p.m.	34 000 000	0,—

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	222 970 336,39

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.

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.

CHAPTER 31 — 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 2014	Budget 2013	Outturn 2012
Belgium	p.m.	p.m.	- 16 820 717,65
Bulgaria	p.m.	p.m.	- 998 469,74
Czech Republic	p.m.	p.m.	- 171 500,48
Denmark	p.m.	p.m.	- 4 211 702,92
Germany	p.m.	p.m.	54 932 404,29
Estonia	p.m.	p.m.	- 629 876,36
Ireland	p.m.	p.m.	5 742 052,25
Greece	p.m.	p.m.	- 52 894 063,13
Spain	p.m.	p.m.	- 120 330 441,04
France	p.m.	p.m.	14 165 175,77
Croatia	p.m.	—	
Italy	p.m.	p.m.	336 360 666,55
Cyprus	p.m.	p.m.	43 500,—
Latvia	p.m.	p.m.	1 369 178,33
Lithuania	p.m.	p.m.	2 418 971,88
Luxembourg	p.m.	p.m.	- 5 719 604,37
Hungary	p.m.	p.m.	- 22 272 989,56
Malta	p.m.	p.m.	382 050,—
Netherlands	p.m.	p.m.	- 11 026 528,34
Austria	p.m.	p.m.	14 762 805,39
Poland	p.m.	p.m.	209 962,29
Portugal	p.m.	p.m.	122 250,—
Romania	p.m.	p.m.	3 281 559,79
Slovenia	p.m.	p.m.	- 350 265,02
Slovakia	p.m.	p.m.	8 726 946,82
Finland	p.m.	p.m.	4 264 524,76
Sweden	p.m.	p.m.	7 362 660,94
United Kingdom	p.m.	p.m.	4 251 785,94
Item 3 1 0 3 — Total	p.m.	p.m.	222 970 336,39

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	306 477 219,83

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.

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).

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)

Member State	Budget 2014	Budget 2013	Outturn 2012
Belgium	p.m.	p.m.	50 376 510,12
Bulgaria	p.m.	p.m.	4 961 140,90
Czech Republic	p.m.	p.m.	26 595 891,85
Denmark	p.m.	p.m.	49 360 472,78
Germany	p.m.	p.m.	414 890 997,74
Estonia	p.m.	p.m.	1 420 179,46
Ireland	p.m.	p.m.	30 341 387,90
Greece	p.m.	p.m.	- 145 806 031,67
Spain	p.m.	p.m.	- 59 671 242,71
France	p.m.	p.m.	64 017 365,54
Croatia	p.m.	—	
Italy	p.m.	p.m.	- 126 290 339,05
Cyprus	p.m.	p.m.	199 703,19
Latvia	p.m.	p.m.	11 384 582,92
Lithuania	p.m.	p.m.	2 568 398,34
Luxembourg	p.m.	p.m.	- 27 121 232,07
Hungary	p.m.	p.m.	- 18 940 424,83
Malta	p.m.	p.m.	1 811 881,36
Netherlands	p.m.	p.m.	- 95 838 959,66
Austria	p.m.	p.m.	58 625 149,88
Poland	p.m.	p.m.	- 20 305 239,68
Portugal	p.m.	p.m.	102 906 780,63
Romania	p.m.	p.m.	76 474 527,66
Slovenia	p.m.	p.m.	- 218 593,42
Slovakia	p.m.	p.m.	- 5 778 649,34
Finland	p.m.	p.m.	- 43 538 610,19
Sweden	p.m.	p.m.	79 104 615,68
United Kingdom	p.m.	p.m.	- 125 053 043,50
Item 3 2 0 3 — Total	p.m.	p.m.	306 477 219,83

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	- 2 788 620,55

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.

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 2014	Budget 2013	Outturn 2012
Belgium	p.m.	p.m.	1 819 750,07
Bulgaria	p.m.	p.m.	182 393,10
Czech Republic	p.m.	p.m.	689 207,07
Denmark	p.m.	p.m.	- 3 242 190,40
Germany	p.m.	p.m.	12 853 399,60
Estonia	p.m.	p.m.	73 589,56
Ireland	p.m.	p.m.	- 3 225 605,45
Greece	p.m.	p.m.	985 486,84
Spain	p.m.	p.m.	5 070 963,06
France	p.m.	p.m.	9 900 589,35
Croatia	p.m.	—	
Italy	p.m.	p.m.	7 629 718,75
Cyprus	p.m.	p.m.	87 275,66
Latvia	p.m.	p.m.	100 325,78
Lithuania	p.m.	p.m.	144 387,18
Luxembourg	p.m.	p.m.	149 671,04
Hungary	p.m.	p.m.	461 929,61
Malta	p.m.	p.m.	29 562,37
Netherlands	p.m.	p.m.	2 951 140,85
Austria	p.m.	p.m.	1 458 577,18
Poland	p.m.	p.m.	1 734 319,35
Portugal	p.m.	p.m.	801 537,29
Romania	p.m.	p.m.	616 226,98
Slovenia	p.m.	p.m.	173 607,12
Slovakia	p.m.	p.m.	328 948,25
Finland	p.m.	p.m.	926 649,27
Sweden	p.m.	p.m.	2 008 436,76
United Kingdom	p.m.	p.m.	- 47 498 516,79
<i>Article 3 4 0 — Total</i>	p.m.	p.m.	- 2 788 620,55

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	2 555 227,38

Remarks

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

The figures for 2012 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 2008.

The figures for 2013 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 2009.

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 2014	Budget 2013	Outturn 2012
Belgium	p.m.	- 1 560 520	- 2 436 633,—
Bulgaria	p.m.	347 361	1 220 805,96
Czech Republic	p.m.	638 761	1 771 024,47
Denmark	p.m.	- 2 771 664	- 3 868 897,95
Germany	p.m.	- 5 926 083	- 4 774 265,—
Estonia	p.m.	- 102 455	47 930,—
Ireland	p.m.	- 1 276 162	492 015,—
Greece	p.m.	- 11 973 529	- 4 953 249,—
Spain	p.m.	- 19 472 383	- 5 638 762,—
France	p.m.	- 44 165 819	- 19 594 776,—
Croatia	—	—	—
Italy	p.m.	- 25 357 823	8 439 585,—
Cyprus	p.m.	- 337 011	- 497 841,—
Latvia	p.m.	85 188	- 257 571,33
Lithuania	p.m.	- 214 388	318 425,04
Luxembourg	p.m.	- 694 287	- 714 690,—
Hungary	p.m.	- 2 506 364	- 1 198 154,27
Malta	p.m.	7 989	- 66 212,—
Netherlands	p.m.	- 2 758 821	- 305 503,—
Austria	p.m.	- 712 461	- 238 031,—
Poland	p.m.	- 3 037 695	- 2 794 963,22
Portugal	p.m.	- 244 526	2 383 572,—
Romania	p.m.	23 753	1 159 230,93
Slovenia	p.m.	- 485 496	39 130,—
Slovakia	p.m.	- 1 338 212	- 868 292,—
Finland	p.m.	- 1 122 623	2 996 972,—
Sweden	p.m.	2 136 996	- 1 877 049,63
United Kingdom	p.m.	122 818 274	33 771 427,38
Item 3 5 0 4 — Total	p.m.	0	2 555 227,38

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	14 727 319,76

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 2012 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 2010.

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 2014	Budget 2013	Outturn 2012
Belgium	p.m.	p.m.	- 7 206 164,—
Bulgaria	p.m.	p.m.	- 874 899,—
Czech Republic	p.m.	p.m.	- 1 200 038,99
Denmark	p.m.	p.m.	- 5 748 682,57
Germany	p.m.	p.m.	- 12 395 478,—
Estonia	p.m.	p.m.	- 159 399,—
Ireland	p.m.	p.m.	- 4 114 974,—
Greece	p.m.	p.m.	- 10 261 013,—
Spain	p.m.	p.m.	- 31 026 737,—
France	p.m.	p.m.	- 5 380 546,—
Croatia	p.m.	—	
Italy	p.m.	p.m.	- 44 693 441,—
Cyprus	p.m.	p.m.	- 988 357,—
Latvia	p.m.	p.m.	233 974,76
Lithuania	p.m.	p.m.	- 468 726,96
Luxembourg	p.m.	p.m.	- 1 321 483,—
Hungary	p.m.	p.m.	- 4 026 276,84
Malta	p.m.	p.m.	- 289 108,—
Netherlands	p.m.	p.m.	- 3 588 342,—
Austria	p.m.	p.m.	- 764 191,—
Poland	p.m.	p.m.	- 15 319 082,81
Portugal	p.m.	p.m.	- 4 186 172,—
Romania	p.m.	p.m.	1 288 310,43
Slovenia	p.m.	p.m.	- 1 504 459,—
Slovakia	p.m.	p.m.	- 2 287 722,—
Finland	p.m.	p.m.	- 4 814 952,—
Sweden	p.m.	p.m.	- 1 711 938,05
United Kingdom	p.m.	p.m.	225 961 217,79
Item 3 6 0 4 — Total	p.m.	p.m.	14 727 319,76

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 2014	Financial year 2013	Financial year 2012	% 2012/2014
	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>	654 290 626	644 173 746	602 326 471,69	92,06
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.	68 936,02	—
4 0 4	<i>Proceeds from the special levy on the salaries of Members of the institutions, officials and other servants in active employment</i>	68 333 233	43 887 871	64 279 932,19	94,07
	CHAPTER 4 0 — TOTAL	722 623 859	688 061 617	666 675 339,90	92,26
	CHAPTER 4 1				
4 1 0	<i>Staff contributions to the pension scheme</i>	435 628 040	472 648 608	449 267 223,91	103,13
4 1 1	<i>Transfer or purchase of pension rights by staff</i>	92 862 947	98 306 299	101 041 750,27	108,81
4 1 2	<i>Contributions to the pensions scheme by officials and temporary staff on leave on personal grounds</i>	110 000	110 000	71 523,84	65,02
	CHAPTER 4 1 — TOTAL	528 600 987	571 064 907	550 380 498,02	104,12
	CHAPTER 4 2				
4 2 0	<i>Employer's contribution by decentralised agencies and international organisations to the pension scheme</i>	23 774 384	19 060 344	18 541 927,07	77,99
4 2 1	<i>Contributions by Members of the European Parliament to the pension scheme</i>	p.m.	p.m.	19 166,90	—
	CHAPTER 4 2 — TOTAL	23 774 384	19 060 344	18 561 093,97	78,07
	Title 4 — Total	1 274 999 230	1 278 186 868	1 235 616 931,89	96,91

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 2014	Financial year 2013	Financial year 2012
654 290 626	644 173 746	602 326 471,69

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.

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 L 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 40 — MISCELLANEOUS TAXES AND DEDUCTIONS (cont'd)**400** (cont'd)

European Parliament	72 232 824
Council	22 524 000
Commission:	431 201 921
— administration	(351 548 000)
— research and technological development	(14 631 182)
— research (indirect actions)	(15 381 881)
— European Anti-Fraud Office (OLAF)	(2 981 000)
— European Personnel Selection Office (EPSO)	(650 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(2 313 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(850 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(1 132 000)
— Publications Office of the European Union (OP)	(3 225 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(239 850)
— Agency for the operational management of large-scale IT systems in the area of home affairs	(268 136)
— Artemis Joint Undertaking — Embedded Computing Systems Initiative (Artemis JU)	(93 599)
— Bio-based Industries Joint Undertaking	(46 743)
— Body of European Regulators for Electronic Communications (BEREC)	(67 383)
— Clean Sky JU	(171 512)
— Community Plant Variety Office (CPVO)	(217 205)
— Consumers, Health and Food Executive Agency (CHAFEA ex-EAHC)	(185 260)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(1 029 027)
— European Agency for Reconstruction	(p.m.)
— European Agency for Safety and Health at Work (EU-OSHA)	(230 922)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(866 038)
— European Asylum Support Office (EASO)	(146 426)
— European Aviation Safety Agency (EASA)	(3 747 041)
— European Banking Authority (EBA)	(894 882)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(608 236)
— European Centre for Disease Prevention and Control (ECDC)	(1 097 302)
— European Centre for the Development of Vocational Training (Cedefop)	(543 119)
— European Chemicals Agency (ECHA)	(2 935 177)
— European Environment Agency (EEA)	(1 139 840)
— European Fisheries Control Agency (CFCA)	(275 605)
— European Food Safety Authority (EFSA)	(1 366 953)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(567 399)

CHAPTER 40 — MISCELLANEOUS TAXES AND DEDUCTIONS (cont'd)**400** (cont'd)

— European GNSS Supervisory Authority (Galileo)	(435 913)	
— European Institute for Gender Equality (EIGE)	(129 853)	
— European Institute of Innovation and Technology (EIT)	(153 177)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(474 087)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(1 654 563)	
— European Maritime Safety Agency (EMSA)	(891 211)	
— European Medicines Agency (EMA)	(3 979 957)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(500 368)	
— European Nanoelectronics Initiative Advisory Council JU (ENIAC)	(93 486)	
— European Network and Information Security Agency (ENISA)	(249 629)	
— European Police College (CEPOL)	(103 557)	
— European Police Office (Europol)	(2 324 699)	
— European Railway Agency (ERA)	(790 771)	
— European Research Council Executive Agency (ERCEA)	(865 474)	
— European Securities and Markets Authority (ESMA)	(546 965)	
— European Training Foundation (ETF)	(758 977)	
— European Union Agency for Fundamental Rights (FRA)	(432 845)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(703 756)	
— Fuel Cells and Hydrogen technology JU (FCH)	(105 426)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(390 885)	
— Innovative Medicines Initiative JU (IMI)	(216 660)	
— New generation European air traffic management system JU (SESAR)	(228 585)	
— Office for Harmonization in the Internal Market (OHIM)	(3 713 455)	
— Research Executive Agency (REA)	(951 621)	
— Translation Centre for the bodies of the European Union (CdT)	(1 056 283)	
Court of Justice of the European Union		24 204 000
Court of Auditors		10 004 000
European Economic and Social Committee		4 521 290
Committee of the Regions		3 188 444
European Ombudsman		593 147
European Data Protection Supervisor		489 000
European External Action Service		21 542 000
European Investment Bank		38 090 000
European Central Bank		23 000 000
European Investment Fund		2 700 000
	Total	654 290 626

CHAPTER 40 — MISCELLANEOUS TAXES AND DEDUCTIONS (cont'd)

403 **Proceeds from the temporary contribution from the salaries of Members of the institutions, officials and other servants in active employment**

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	68 936,02

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.

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 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).

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 Reconstruction	(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.)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(p.m.)

CHAPTER 40 — MISCELLANEOUS TAXES AND DEDUCTIONS (*cont'd*)**403** (*cont'd*)

— 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	p.m.

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

Financial year 2014	Financial year 2013	Financial year 2012
68 333 233	43 887 871	64 279 932,19

Remarks

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

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).

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 40 — MISCELLANEOUS TAXES AND DEDUCTIONS (cont'd)**404** (cont'd)

European Parliament	8 967 490
Council	2 793 000
Commission:	46 994 080
— administration	(32 200 000)
— research and technological development	(2 948 707)
— research (indirect actions)	(2 678 317)
— European Anti-Fraud Office (OLAF)	(615 000)
— European Personnel Selection Office (EPSO)	(134 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(433 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(147 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(238 000)
— Publications Office of the European Union (OP)	(673 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(40 469)
— Agency for the operational management of large-scale IT systems in the area of home affairs	(55 706)
— Artemis Joint Undertaking — Embedded Computing Systems Initiative (Artemis JU)	(17 198)
— Bio-based Industries Joint Undertaking	(8 250)
— Body of European Regulators for Electronic Communications (BEREC)	(13 527)
— Clean Sky JU	(33 052)
— Community Plant Variety Office (CPVO)	(43 219)
— Consumers, Health and Food Executive Agency (CHAFEA ex-EAHC)	(22 882)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(162 385)
— European Agency for Reconstruction	(p.m.)
— European Agency for Safety and Health at Work (EU-OSHA)	(41 848)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(209 801)
— European Asylum Support Office (EASO)	(17 386)
— European Aviation Safety Agency (EASA)	(797 361)
— European Banking Authority (EBA)	(90 699)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(62 153)
— European Centre for Disease Prevention and Control (ECDC)	(178 466)
— European Centre for the Development of Vocational Training (Cedefop)	(113 519)
— European Chemicals Agency (ECHA)	(504 455)
— European Environment Agency (EEA)	(174 403)
— European Fisheries Control Agency (CFCA)	(61 189)
— European Food Safety Authority (EFSA)	(259 917)

CHAPTER 40 — MISCELLANEOUS TAXES AND DEDUCTIONS (cont'd)**404** (cont'd)

— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(103 104)	
— European GNSS Supervisory Authority (Galileo)	(64 055)	
— European Institute for Gender Equality (EIGE)	(28 724)	
— European Institute of Innovation and Technology (EIT)	(26 744)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(82 604)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(319 586)	
— European Maritime Safety Agency (EMSA)	(205 568)	
— European Medicines Agency (EMA)	(535 484)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(115 541)	
— European Nanoelectronics Initiative Advisory Council JU (ENIAC)	(16 501)	
— European Network and Information Security Agency (ENISA)	(51 149)	
— European Police College (CEPOL)	(17 078)	
— European Police Office (Europol)	(540 831)	
— European Railway Agency (ERA)	(152 947)	
— European Research Council Executive Agency (ERCEA)	(157 797)	
— European Securities and Markets Authority (ESMA)	(70 823)	
— European Training Foundation (ETF)	(140 363)	
— European Union Agency for Fundamental Rights (FRA)	(84 681)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(101 052)	
— Fuel Cells and Hydrogen technology JU (FCH)	(29 382)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(65 287)	
— Innovative Medicines Initiative JU (IMI)	(43 210)	
— New generation European air traffic management system JU (SESAR)	(38 441)	
— Office for Harmonization in the Internal Market (OHIM)	(668 203)	
— Research Executive Agency (REA)	(142 415)	
— Translation Centre for the bodies of the European Union (CdT)	(217 601)	
Court of Justice of the European Union		4 402 000
Court of Auditors		1 500 000
European Economic and Social Committee		871 316
Committee of the Regions		622 780
European Ombudsman		64 567
European Data Protection Supervisor		77 000
European External Action Service		2 041 000
	Total	<u>68 333 233</u>

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME

4 1 0 *Staff contributions to the pension scheme*

Financial year 2014	Financial year 2013	Financial year 2012
435 628 040	472 648 608	449 267 223,91

Remarks

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

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).

European Parliament	64 473 150
Council	30 581 000
Commission:	289 546 122
— administration	(179 070 000)
— research and technological development	(16 530 951)
— research (indirect actions)	(16 259 308)
— European Anti-Fraud Office (OLAF)	(3 148 000)
— European Personnel Selection Office (EPSO)	(945 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(4 544 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 424 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 497 000)
— Publications Office of the European Union (OP)	(4 311 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(394 537)
— Agency for the operational management of large-scale IT systems in the area of home affairs	(403 416)
— Artemis Joint Undertaking — Embedded Computing Systems Initiative (Artemis JU)	(116 408)
— Bio-based Industries Joint Undertaking	(54 571)
— Body of European Regulators for Electronic Communications (BEREC)	(131 101)
— Clean Sky JU	(226 901)
— Community Plant Variety Office (CPVO)	(334 999)
— Consumers, Health and Food Executive Agency (CHAFEA ex-EAHC)	(308 517)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(2 341 170)
— European Agency for Reconstruction	(p.m.)
— European Agency for Safety and Health at Work (EU-OSHA)	(406 579)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(1 581 417)
— European Asylum Support Office (EASO)	(314 309)
— European Aviation Safety Agency (EASA)	(5 852 005)
— European Banking Authority (EBA)	(862 486)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(1 201 091)
— European Centre for Disease Prevention and Control (ECDC)	(1 807 878)

CHAPTER 41 — CONTRIBUTIONS TO THE PENSION SCHEME (cont'd)**410** (cont'd)

— European Centre for the Development of Vocational Training (Cedefop)	(874 699)	
— European Chemicals Agency (ECHA)	(4 004 575)	
— European Environment Agency (EEA)	(1 392 106)	
— European Fisheries Control Agency (CFCA)	(431 988)	
— European Food Safety Authority (EFSA)	(2 264 340)	
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(807 424)	
— European GNSS Supervisory Authority (Galileo)	(905 050)	
— European Institute for Gender Equality (EIGE)	(267 209)	
— European Institute of Innovation and Technology (EIT)	(323 115)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(717 060)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(2 519 044)	
— European Maritime Safety Agency (EMSA)	(1 680 039)	
— European Medicines Agency (EMA)	(4 698 435)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(820 170)	
— European Nanoelectronics Initiative Advisory Council JU (ENIAC)	(109 141)	
— European Network and Information Security Agency (ENISA)	(412 198)	
— European Police College (CEPOL)	(201 968)	
— European Police Office (Europol)	(3 955 037)	
— European Railway Agency (ERA)	(1 123 903)	
— European Research Council Executive Agency (ERCEA)	(1 957 729)	
— European Securities and Markets Authority (ESMA)	(688 136)	
— European Training Foundation (ETF)	(1 017 660)	
— European Union Agency for Fundamental Rights (FRA)	(672 837)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(1 488 750)	
— Fuel Cells and Hydrogen technology JU (FCH)	(175 061)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(789 280)	
— Innovative Medicines Initiative JU (IMI)	(291 419)	
— New generation European air traffic management system JU (SESAR)	(289 973)	
— Office for Harmonization in the Internal Market (OHIM)	(5 494 308)	
— Research Executive Agency (REA)	(2 459 221)	
— Translation Centre for the bodies of the European Union (CdT)	(1 647 603)	
Court of Justice of the European Union		18 697 000
Court of Auditors		8 097 000
European Economic and Social Committee		5 493 786
Committee of the Regions		4 115 471
European Ombudsman		532 511
European Data Protection Supervisor		434 000
European External Action Service		13 658 000
	Total	435 628 040

CHAPTER 4 1 — CONTRIBUTIONS TO THE PENSION SCHEME (cont'd)**4 1 1 *Transfer or purchase of pension rights by staff***

Financial year 2014	Financial year 2013	Financial year 2012
92 862 947	98 306 299	101 041 750,27

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.

Legal basis

Staff Regulations of Officials of the European Union.

European Parliament	9 100 000
Council	p.m.
Commission	83 762 947
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	<u>92 862 947</u>

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

Financial year 2014	Financial year 2013	Financial year 2012
110 000	110 000	71 523,84

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.

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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	<u>110 000</u>

CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME

4 2 0 *Employer's contribution by decentralised agencies and international organisations to the pension scheme*

Financial year 2014	Financial year 2013	Financial year 2012
23 774 384	19 060 344	18 541 927,07

Remarks

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

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Commission

23 774 384

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

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	19 166,90

Remarks

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

Legal basis

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

European Parliament

p.m.

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 2014	Financial year 2013	Financial year 2012	% 2012/2014
	CHAPTER 5 0				
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	p.m.	p.m.	52 915,01	—
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	p.m.	p.m.	207 463,45	—
5 0 0 2	Proceeds from the supply of goods to other institutions or bodies — Assigned revenue	p.m.	p.m.	1 375 098,50	—
	<i>Article 5 0 0 — Total</i>	p.m.	p.m.	1 635 476,96	—
5 0 1	Proceeds from the sale of immovable property	p.m.	p.m.	360 000,—	—
5 0 2	Proceeds from the sale of publications, printed works and films — Assigned revenue	p.m.	p.m.	1 600 368,01	—
	CHAPTER 5 0 — TOTAL	p.m.	p.m.	3 595 844,97	—
	CHAPTER 5 1				
5 1 0	Proceeds from the hiring-out of furniture and equipment — Assigned revenue	p.m.	p.m.	0,—	—
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	p.m.	p.m.	21 484 887,45	—
5 1 1 1	Reimbursement of charges connected with lettings — Assigned revenue	p.m.	p.m.	571 247,47	—
	<i>Article 5 1 1 — Total</i>	p.m.	p.m.	22 056 134,92	—
	CHAPTER 5 1 — TOTAL	p.m.	p.m.	22 056 134,92	—
	CHAPTER 5 2				
5 2 0	Revenue from investments or loans granted, bank and other interest on the institutions' accounts	1 752 047	1 884 139	9 684 757,61	552,77
5 2 1	Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission	10 000 000	10 000 000	14 252 759,85	142,53
5 2 2	Interest yielded by pre-financing	40 000 000	40 000 000	36 373 677,44	90,93
5 2 3	Revenue generated on Trust Accounts — Assigned revenue	p.m.	p.m.	8 931 169,74	—
	CHAPTER 5 2 — TOTAL	51 752 047	51 884 139	69 242 364,64	133,80

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****CHAPTER 5 9 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS**

Article Item	Heading	Financial year 2014	Financial year 2013	Financial year 2012	% 2012/2014
	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.	32 853 099,68	—
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.	3 887 716,14	—
	CHAPTER 5 5 — TOTAL	p.m.	p.m.	36 740 815,82	—
	CHAPTER 5 7				
5 7 0	<i>Revenue arising from the repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	50 438 450,70	—
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.	284 365,32	—
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.	153 997 642,30	—
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.	268 262 884,51	—
	CHAPTER 5 7 — TOTAL	p.m.	p.m.	472 983 342,83	—
	CHAPTER 5 8				
5 8 0	<i>Revenue from payments connected with lettings — Assigned revenue</i>	p.m.	p.m.	723 982,47	—
5 8 1	<i>Revenue from insurance payments received — Assigned revenue</i>	p.m.	p.m.	1 370 800,04	—
	CHAPTER 5 8 — TOTAL	p.m.	p.m.	2 094 782,51	—
	CHAPTER 5 9				
5 9 0	<i>Other revenue from administrative operations</i>	2 000 000	2 000 000	5 277 107,53	263,86
	CHAPTER 5 9 — TOTAL	2 000 000	2 000 000	5 277 107,53	263,86
	Title 5 — Total	53 752 047	53 884 139	611 990 393,22	1 138,54

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	52 915,01

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	207 463,45

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	1 375 098,50

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	360 000,—

Remarks

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

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY (cont'd)**5 0 2** *Proceeds from the sale of publications, printed works and films — Assigned revenue*

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	1 600 368,01

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	<u>p.m.</u>

CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING**5 1 0** *Proceeds from the hiring-out of furniture and equipment — Assigned revenue*

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	0,—

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	<u>p.m.</u>

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

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	21 484 887,45

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	571 247,47

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 INTEREST

5 2 0 *Revenue from investments or loans granted, bank and other interest on the institutions' accounts*

Financial year 2014	Financial year 2013	Financial year 2012
1 752 047	1 884 139	9 684 757,61

Remarks

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

European Parliament	1 000 000
Council	p.m.
Commission	450 000
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	12 047
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	250 000
Total	1 752 047

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 2014	Financial year 2013	Financial year 2012
10 000 000	10 000 000	14 252 759,85

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
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5 2 2 *Interest yielded by pre-financing*

Financial year 2014	Financial year 2013	Financial year 2012
40 000 000	40 000 000	36 373 677,44

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.

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

The 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.

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	8 931 169,74

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	32 853 099,68

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.

5 5 1

Revenue from third parties in respect of services or work supplied at their request — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	3 887 716,14

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	50 438 450,70

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	284 365,32

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 2014	Financial year 2013	Financial year 2012
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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	153 997 642,30

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

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

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	268 262 884,51

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 58 — MISCELLANEOUS COMPENSATION

580 Revenue from payments connected with lettings — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	723 982,47

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.

581 Revenue from insurance payments received — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	1 370 800,04

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.

CHAPTER 58 — MISCELLANEOUS COMPENSATION (cont'd)**581** (cont'd)

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 59 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS**590*****Other revenue from administrative operations***

Financial year 2014	Financial year 2013	Financial year 2012
2 000 000	2 000 000	5 277 107,53

Remarks

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

European Parliament	p.m.
Council	p.m.
Commission	2 000 000
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	2 000 000

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

Article Item	Heading	Financial year 2014	Financial year 2013	Financial year 2012	% 2012/2014
	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.	21 841 488,58	—
6 0 1 2	European fusion development agreements (EFDA) — Assigned revenue	p.m.	p.m.	17 388 000,—	—
6 0 1 3	Cooperation agreements with third countries under Union research programmes — Assigned revenue	p.m.	p.m.	403 389 137,16	—
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.	442 618 625,74	—
6 0 2	Other programmes				
6 0 2 1	Miscellaneous revenue relating to humanitarian aid — Assigned revenue	p.m.	p.m.	0,—	—
	<i>Article 6 0 2 — Total</i>	p.m.	p.m.	0,—	—
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 candidate countries in Union programmes — Assigned revenue	p.m.	p.m.	242 255 043,26	—
6 0 3 2	Revenue accruing from the participation of third countries, other than candidate countries and western Balkan potential candidate countries in customs cooperation agreements — Assigned revenue	p.m.	p.m.	399 942,03	—
6 0 3 3	Participation of outside bodies in Union activities — Assigned revenue	p.m.	p.m.	31 092 007,37	—
	<i>Article 6 0 3 — Total</i>	p.m.	p.m.	273 746 992,66	—
	CHAPTER 6 0 — TOTAL	p.m.	p.m.	716 365 618,40	—
	CHAPTER 6 1				
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	p.m.	p.m.	61 921 310,65	—
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.	61 921 310,65	—

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

Article Item	Heading	Financial year 2014	Financial year 2013	Financial year 2012	% 2012/2014
6 1 2	Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue	p.m.	p.m.	2 322,75	—
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	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	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, Solidarity Fund, ISPA, IPA, EFF and EMFF — Assigned revenue	p.m.	p.m.	108 746 581,17	—
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.	18 882,18	—
6 1 5 7	Repayments of payments on account under the Structural Funds, the Cohesion Fund, the European Fisheries Fund and the European Maritime and Fisheries Fund — Assigned revenue	p.m.	p.m.	80 691 610,16	—
6 1 5 8	Repayment of miscellaneous unused Union aid — Assigned revenue	p.m.	p.m.	665 623,32	—
	<i>Article 6 1 5 — Total</i>	p.m.	p.m.	190 122 696,83	—
6 1 6	Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue	p.m.	p.m.	0,—	—
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	p.m.	p.m.	414 945,67	—
	<i>Article 6 1 7 — Total</i>	p.m.	p.m.	414 945,67	—
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	p.m.	p.m.	258 631,12	—
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.	p.m.	788 367,25	—
	<i>Article 6 1 8 — Total</i>	p.m.	p.m.	1 046 998,37	—

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)
CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT
CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS

Article Item	Heading	Financial year 2014	Financial year 2013	Financial year 2012	% 2012/2014
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	p.m.	p.m.	23 893,—	—
	Article 6 1 9 — Total	p.m.	p.m.	23 893,—	—
	CHAPTER 6 1 — TOTAL	p.m.	p.m.	253 532 167,27	—
	CHAPTER 6 2				
6 2 0	Supply against payment of source materials or special fissile materials (point (b) of Article 6 of the Euratom Treaty) — Assigned revenue	p.m.	p.m.	0,—	—
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 HFR to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	7 716 477,47	—
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.	7 800 567,04	—
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.	405 973,22	—
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.	60 562 810,73	—
	Article 6 2 2 — Total	p.m.	p.m.	76 485 828,46	—
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	p.m.	p.m.	0,—	—
	CHAPTER 6 2 — TOTAL	p.m.	p.m.	76 485 828,46	—
	CHAPTER 6 3				
6 3 0	Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue	p.m.	p.m.	249 594 532,—	—
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	p.m.	p.m.	513 098,46	—
6 3 1 2	Contributions for the development of large-scale information systems under the agreement concluded with Iceland, Norway, Switzerland and Liechtenstein — Assigned revenue	p.m.	p.m.	3 391 696,04	—

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

Article Item	Heading	Financial year 2014	Financial year 2013	Financial year 2012	% 2012/2014
6 3 1	(<i>cont'd</i>)				
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.	21 018 000,—	—
	<i>Article 6 3 1 — Total</i>	p.m.	p.m.	24 922 794,50	—
6 3 2	Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue	p.m.	p.m.	79 408 905,33	—
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	p.m.	p.m.	18 948 230,26	—
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.	18 948 230,26	—
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	p.m.	p.m.		—
6 3 4 1	Contributions from financial instruments — Assigned revenue	p.m.			—
	<i>Article 6 3 4 — Total</i>	p.m.	p.m.		—
	CHAPTER 6 3 — TOTAL	p.m.	p.m.	372 874 462,09	—
	CHAPTER 6 5				
6 5 0	Financial corrections				
6 5 0 0	Financial corrections in connection with ERDF, the ESF, the EAGGF-Guidance, the FIGF, the Cohesion Fund, the EFF and the EMFF — Assigned revenue	p.m.	p.m.	42 874 716,75	—
	<i>Article 6 5 0 — Total</i>	p.m.	p.m.	42 874 716,75	—
	CHAPTER 6 5 — TOTAL	p.m.	p.m.	42 874 716,75	—
	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.	477 695 827,44	—
6 6 0 1	Other non-assigned contributions and refunds	60 000 000	60 000 000	30 650 167,73	51,08
	<i>Article 6 6 0 — Total</i>	60 000 000	60 000 000	508 345 995,17	847,24
	CHAPTER 6 6 — TOTAL	60 000 000	60 000 000	508 345 995,17	847,24

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES

CHAPTER 60 — CONTRIBUTIONS TO UNION PROGRAMMES

601 *Miscellaneous research programmes*

6011 Switzerland/Euratom cooperation agreements on controlled thermonuclear fusion and plasma physics — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	21 841 488,58

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.

6012 European fusion development agreements (EFDA) — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	17 388 000,—

Remarks

Revenue resulting from the multilateral EFDA 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.

6013 Cooperation agreements with third countries under Union research programmes — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	403 389 137,16

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 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.

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.

CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 1** (*cont'd*)6 0 1 3 (*cont'd*)*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 on signature and provisional application of a comprehensive 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 (2014-2020) and the Research and Training Programme of the European Atomic Energy Community (2014-2018) complementing Horizon 2020; and regulating Switzerland's participation in the ITER activities carried out by the Fusion for Energy in the years 2014-2018, is being negotiated.

An International Agreement associating Israel to Horizon 2020 'The Framework Programme for Research and Innovation (2014-2020)' is being negotiated.

An International Agreement associating Moldova to Horizon 2020 'The Framework Programme for Research and Innovation (2014-2020)' is still to be negotiated.

Council Decision on signature and provisional application of an 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).

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	0,—

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	0,—

Remarks

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

CHAPTER 60 — CONTRIBUTIONS TO UNION PROGRAMMES (cont'd)**601** (cont'd)

6016 (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, 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).

602 Other programmes

6021 Miscellaneous revenue relating to humanitarian aid — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	0,—

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'.

Legal basis

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

603 Association agreements between the Union and third countries

6031 Revenue accruing from the participation of the candidate countries and the western Balkan potential candidate countries in Union programmes — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	242 255 043,26

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).

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).

CHAPTER 60 — CONTRIBUTIONS TO UNION PROGRAMMES (*cont'd*)**6 0 3** (*cont'd*)6 0 3 1 (*cont'd*)

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).

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).

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).

Agreement in the form of an exchange of letters concerning the provisional application of 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 43, 19.2.2008, p. 11).

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 expected to be signed soon, and, when signed, an International Agreement associating Kosovo to Horizon 2020 could be negotiated.

Additional Protocols to the Europe Agreements (Articles 228 and 238) opening up Community 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 candidate countries in customs cooperation agreements — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	399 942,03

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 03 03, 14 04 01, 14 04 02 and 14 05 03 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).

CHAPTER 60 — CONTRIBUTIONS TO UNION PROGRAMMES (cont'd)**603** (cont'd)

6032 (cont'd)

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.

Decision No 253/2003/EC of the European Parliament and of the Council of 11 February 2003 adopting an action programme for customs in the Community (Customs 2007) (OJ L 36, 12.2.2003, p. 1).

Decision No 624/2007/EC of the European Parliament and of the Council of 23 May 2007 establishing an action programme for customs in the Community (Customs 2013) (OJ L 154, 14.6.2007, p. 25).

6033 Participation of outside bodies in Union activities — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	31 092 007,37

Remarks

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 61 — REPAYMENT OF MISCELLANEOUS EXPENDITURE**611** *Repayment of expenditure incurred on behalf of one or more Member States*

6113 Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	61 921 310,65

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 2012 will be used for research in 2014. 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 2014 comes to EUR 48 366 250.

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

6 1 1 3 (cont'd)

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 23 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 2014	Financial year 2013	Financial year 2012
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.

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	2 322,75

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.

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

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 2014	Financial year 2013	Financial year 2012
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.

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 2014	Financial year 2013	Financial year 2012
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 of the European Parliament and of the Council (EU) No 1303/2013 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).

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

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, Solidarity Fund, ISPA, IPA, EFF and EMFF — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	108 746 581,17

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 Solidarity Fund, the Instrument for Structural Policies for Pre-Accession (ISPA), the Instrument for Pre-Accession Assistance (IPA), the European Fisheries Fund (EFF) and the European Maritime and Fisheries Fund (EMFF).

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 2014	Financial year 2013	Financial year 2012
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 2014	Financial year 2013	Financial year 2012
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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	18 882,18

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.

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

6 1 5 7 Repayments of payments on account under the Structural Funds, the Cohesion Fund, the European Fisheries Fund and the European Maritime and Fisheries Fund — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	80 691 610,16

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 and the European Maritime and Fisheries Fund.

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 of the European Parliament and of the Council (EU) No 1303/2013 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 8 Repayment of miscellaneous unused Union aid — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	665 623,32

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 2014	Financial year 2013	Financial year 2012
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 05 01 and 32 05 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.

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (*cont'd*)**6 1 6** (*cont'd*)*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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	414 945,67

Remarks

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

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'.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 7 December 2011, establishing a financing instrument for development cooperation (COM(2011) 840 final).

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	258 631,12

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).

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (cont'd)**6 1 8** (cont'd)**6 1 8 1** Repayment of additional costs caused by the recipients of food aid — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	788 367,25

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.

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	23 893,—

Remarks

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Items 19 06 04 01 and 22 02 05 01 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).

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 2014	Financial year 2013	Financial year 2012
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.

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.

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

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 HFR to be used to provide additional appropriations — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	7 716 477,47

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	7 800 567,04

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.

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	405 973,22

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 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

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 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (cont'd)**6 2 2** (cont'd)**6 2 2 5** Other revenue for the Joint Research Centre — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
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.

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	60 562 810,73

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 2014	Financial year 2013	Financial year 2012
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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	249 594 532,—

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	513 098,46

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.

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 2** Contributions for the development of large-scale information systems under the agreement concluded with Iceland, Norway, Switzerland and Liechtenstein — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	3 391 696,04

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).

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).

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

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).

Council Regulation (EC) No 1104/2008 of 24 October 2008 on migration from the Schengen Information System (SIS 1+) to the second generation Schengen Information System (SIS II) (OJ L 299, 8.11.2008, p. 1).

Council Decision 2008/839/JHA of 24 October 2008 on migration from the Schengen Information System (SIS 1+) to the second generation Schengen Information System (SIS II) (OJ L 299, 8.11.2008, p. 43).

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).

6 3 1 3

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

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	21 018 000,—

Remarks

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Articles 18 02 51 and 18 03 02 of the statement of expenditure in Section III 'Commission'.

CHAPTER 63 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)**631** (*cont'd*)6313 (*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).

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.

Decision No 574/2007/EC of the European Parliament and of the Council of 23 May 2007 establishing the External Borders Fund for the period 2007 to 2013 as part of the General programme Solidarity and Management of Migration Flows (OJ L 144, 6.6.2007, p. 22).

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 2011/305/EU of 21 March 2011 on the conclusion, on behalf of the European Union, and provisional application of the Agreement between the European Community and the Republic of Iceland, the Kingdom of Norway, the Swiss Confederation and the Principality of Liechtenstein on supplementary rules in relation to the External Borders Fund for the period 2007 to 2013 (OJ L 137, 25.5.2011, p. 1).

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).

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

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	79 408 905,33

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 10 of the statement of expenditure in Section III 'Commission'.

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).

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	18 948 230,26

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 63 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)**633** (cont'd)

6331 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 2014	Financial year 2013	Financial year 2012
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.

6332 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 2014	Financial year 2013	Financial year 2012
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.

634 Contributions from trust funds and financial instruments — Assigned revenue

6340 Contributions from trust funds to the management costs of the Commission — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	

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.

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.

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (cont'd)**6 3 4** (cont'd)**6 3 4 1** Contributions from financial instruments — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.		

*Remarks**New item*

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

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	42 874 716,75

Remarks

This item 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, the European Fisheries Fund (EFF) and the European Maritime and Fisheries Fund (EMFF).

The amounts booked to this item 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) No 1303/2013, that Regulation does not affect the continuation or modification, including the total or partial cancellation, 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.

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

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).

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).

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 of the European Parliament and of the Council (EU) No 1303/2013 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).

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	477 695 827,44

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 66 — OTHER CONTRIBUTIONS AND REFUNDS (cont'd)**660** (cont'd)

6600 (cont'd)

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

6601 Other non-assigned contributions and refunds

Financial year 2014	Financial year 2013	Financial year 2012
60 000 000	60 000 000	30 650 167,73

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 67 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT**670** *Revenue concerning European Agricultural Guarantee Fund*

6701 Clearance of European Agricultural Guarantee Fund accounts — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	674 797 108,67

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 30 and 31 of Regulation (EC) No 1290/2005 and in accordance with Articles 51 and 52 of the Regulation (EU) No 1306/2013.

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.

In accordance with Article 34 of Regulation (EC) No 1290/2005 and Article 43 of the 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'.

CHAPTER 67 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

670 (*cont'd*)

6701 (*cont'd*)

The revenue under this item has been estimated at EUR 1 008 000 000, including EUR 370 000 000 carried over from 2013 to 2014 in accordance with Article 14 of the Financial Regulation. When establishing the budget for 2014, an amount of EUR 464 000 000 was taken into account for financing the needs of measures under Article 05 02 08 and the remaining amount of EUR 544 000 000 was taken into account for financing the needs of measures under Article 05 03 01.

Legal basis

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1).

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 of the European Parliament and of the Council (EU) No 1306/2013 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).

6702

European Agricultural Guarantee Fund irregularities — Assigned revenue

Financial year 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	168 572 555,38

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 Article 32 of Regulation (EC) No 1290/2005 and in accordance with Articles 54 and 55 of the 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.

This item is also intended to accommodate the net amounts recovered for which Member States may retain 20 % as provided for in Article 32(2) of Regulation (EC) No 1290/2005 or 10 % as provided for in Article 55 of the Regulation (EU) No 1306/2013. It also includes the amounts recovered resulting from clearance decisions in application of Article 32(5) of Regulation (EC) No 1290/2005 and of Article 54(2) of Regulation (EU) No 1306/2013.

In accordance with Article 34 of Regulation (EC) No 1290/2005, Article 1(3) of Regulation (EC) No 320/2006 and Article 43 of the 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 331 000 000 including EUR 166 000 000 carried over from 2013 to 2014 in accordance with Article 14 of the Financial Regulation. When establishing the budget for 2014, this amount was taken into account for financing the needs of measures under Article 05 03 01.

CHAPTER 67 — 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)

Legal basis

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1).

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 of the European Parliament and of the Council (EU) No 1306/2013 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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	64 071 461,67

Remarks

This item is intended to accommodate amounts collected or recovered in accordance with Regulation (EC) No 1788/2003, Article 78 and Section III of Chapter III of Title I of Part II of Regulation (EC) No 1234/2007 and in accordance with Article 43(1)(b) of the Regulation (EU) No 1306/2013.

In accordance with Article 34 of Regulation (EC) No 1290/2005 and Article 43 of the 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 125 000 000 including EUR 79 000 000 carried over from 2013 to 2014 in accordance with Article 14 of the Financial Regulation.

When establishing the budget for 2014, this amount was taken into account for financing the needs of measures under Article 05 03 01.

Legal basis

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1).

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 of the European Parliament and of the Council (EU) No 1306/2013 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).

CHAPTER 67 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT (*cont'd*)

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	50 156 378,48

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 30 and 31 of Regulation (EC) No 1290/2005 and Articles 51 and 52 of the 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 34 of Regulation (EC) No 1290/2005 and Article 43 of the Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Article 21 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 2014, no specific amount was earmarked for Article 05 04 05 and 05 04 60.

Legal basis

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, 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 of the European Parliament and of the Council (EU) No 1306/2013 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 2014	Financial year 2013	Financial year 2012
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 Article 33 of Regulation (EC) No 1290/2005 and Articles 54 and 56 of the Regulation (EU) No 1306/2013.

In accordance with Article 34 of Regulation (EC) No 1290/2005 and Article 43 of the Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Article 21 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 2014, no specific amount was earmarked for Articles 05 04 05 and 05 04 60.

CHAPTER 67 — 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 2 (*cont'd*)*Legal basis*

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, 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 of the European Parliament and of the Council (EU) No 1306/2013 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 2014	Financial year 2013	Financial year 2012	% 2012/2014
	CHAPTER 7 0				
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	5 000 000	5 000 000	160 458 864,89	3 209,18
7 0 0 1	Other interest on late payments	3 000 000	3 000 000	1 044 458,23	34,82
	<i>Article 7 0 0 — Total</i>	8 000 000	8 000 000	161 503 323,12	2 018,79
7 0 1	Interest on late payments and other interest on fines	15 000 000	142 000 000	294 301 251,95	1 962,01
	CHAPTER 7 0 — TOTAL	23 000 000	150 000 000	455 804 575,07	1 981,76
	CHAPTER 7 1				
7 1 0	Fines, periodic penalty payments and other penalties	100 000 000	1 472 000 000	3 292 301 928,56	3 292,30
7 1 1	Excess emissions premiums for new passenger cars	p.m.	p.m.		—
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	p.m.	20 000 000	59 296 944,—	—
	CHAPTER 7 1 — TOTAL	100 000 000	1 492 000 000	3 351 598 872,56	3 351,60
	CHAPTER 7 2				
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	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	1 642 000 000	3 807 403 447,63	3 095,45

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 2014	Financial year 2013	Financial year 2012
5 000 000	5 000 000	160 458 864,89

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.
Total	<u>5 000 000</u>

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.

7 0 0 1 Other interest on late payments

Financial year 2014	Financial year 2013	Financial year 2012
3 000 000	3 000 000	1 044 458,23

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	<u>3 000 000</u>

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS (*cont'd*)**7 0 0** (*cont'd*)**7 0 0 1** (*cont'd*)*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 2014	Financial year 2013	Financial year 2012
15 000 000	142 000 000	294 301 251,95

Remarks

This article is intended to receive accrued interest on special accounts for fines and interest on late payment connected with fines.

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 2014	Financial year 2013	Financial year 2012
100 000 000	1 472 000 000	3 292 301 928,56

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).

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	

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).

CHAPTER 7 1 — FINES (cont'd)

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 2014	Financial year 2013	Financial year 2012
p.m.	20 000 000	59 296 944,—

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 2014	Financial year 2013	Financial year 2012
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 2014	Financial year 2013	Financial year 2012	% 2012/2014
	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.	0,—	—
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.	0,—	—
	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 2014	Financial year 2013	Financial year 2012	% 2012/2014
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>	2 477 000	3 696 000	0,—	0,—
	CHAPTER 8 5 — TOTAL	2 477 000	3 696 000	0,—	0,—
	Title 8 — Total	2 477 000	3 696 000	0,—	0,—

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 80 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES

800 *European Union guarantee for Union borrowings for balance of payments support*

Financial year 2014	Financial year 2013	Financial year 2012
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).

801 *European Union guarantee for Euratom borrowings*

Financial year 2014	Financial year 2013	Financial year 2012
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 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).

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES (cont'd)

8 0 2 *European Union guarantee for Union borrowings for financial assistance under the European Financial Stabilisation Mechanism*

Financial year 2014	Financial year 2013	Financial year 2012
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).

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 2014	Financial year 2013	Financial year 2012
p.m.	p.m.	0,—

Remarks

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Chapters 21 03 and 22 02 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.

Legal basis

Regulation (EC) No 1638/2006 of the European Parliament and of the Council of 24 October 2006 laying down general provisions establishing a European Neighbourhood and Partnership Instrument (OJ L 310, 9.11.2006, p. 1).

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

Regulation (EU) No .../2014 of the European Parliament and of the Council of ... establishing a European Neighbourhood Instrument (OJ L ..., ..., p. ...).

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION (*cont'd*)**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 2014	Financial year 2013	Financial year 2012
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 21 03 51 of the statement of expenditure of Section III 'Commission' under the European Union Investment Partners operation.

Legal basis

Regulation (EC) No 1638/2006 of the European Parliament and of the Council of 24 October 2006 laying down general provisions establishing a European Neighbourhood and Partnership Instrument (OJ L 310, 9.11.2006, p. 1).

Regulation (EU) No .../2014 of the European Parliament and of the Council of ... establishing a European Neighbourhood Instrument (OJ L ..., ..., p. ...).

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

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 2014	Financial year 2013	Financial year 2012
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).

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).

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 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 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).

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 2014	Financial year 2013	Financial year 2012
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 2014	Financial year 2013	Financial year 2012
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'.

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).

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).

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 92/209/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).

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).

CHAPTER 83 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES (*cont'd*)

835 (*cont'd*)

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 85 — REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES

850

Dividends paid by the European Investment Fund

Financial year 2014	Financial year 2013	Financial year 2012
2 477 000	3 696 000	0,—

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).

TITLE 9
MISCELLANEOUS REVENUE

CHAPTER 9 0 — MISCELLANEOUS REVENUE

Article Item	Heading	Financial year 2014	Financial year 2013	Financial year 2012	% 2012/2014
9 0 0	CHAPTER 9 0 <i>Miscellaneous revenue</i>	30 200 000	30 200 000	30 686 945,77	101,61
	CHAPTER 9 0 — TOTAL	30 200 000	30 200 000	30 686 945,77	101,61
	Title 9 — Total	30 200 000	30 200 000	30 686 945,77	101,61
	GRAND TOTAL	135 504 613 000	144 450 831 942	139 540 541 171,93	102,98

TITLE 9
MISCELLANEOUS REVENUE

CHAPTER 90 — MISCELLANEOUS REVENUE

900 *Miscellaneous revenue*

Financial year 2014	Financial year 2013	Financial year 2012
30 200 000	30 200 000	30 686 945,77

Remarks

This article is intended to receive miscellaneous revenue.

European Parliament	p.m.
Council	p.m.
Commission	30 000 000
Court of Justice of the European Union	p.m.
Court of Auditors	200 000
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	30 200 000

C. ESTABLISHMENT PLAN — STAFF

Authorised establishment plan

Institution	2014		2013	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
European Parliament	5 622	1 151	5 592	1 151
European Council and Council	3 065	36	3 117	36
Commission:	24 463	438	24 502	442
— operation	18 897	364	18 906	364
— research and technological development	3 757		3 773	
— Publications Office of the European Union	655		669	
— European Anti-Fraud Office	310	71	303	75
— European Personnel Selection Office	121	3	122	3
— Office for the Administration and Payment of Individual Entitlements	180		182	
— Office for Infrastructure and Logistics, Brussels	400		403	
— Office for Infrastructure and Logistics, Luxembourg	143		144	
Court of Justice of the European Union	1 555	436	1 578	417
Court of Auditors	743	139	752	139
European Economic and Social Committee	685	35	692	35
Committee of the Regions	489	43	494	43
European Ombudsman	45	22	39	28
European Data Protection Supervisor	45		45	
European External Action Service	1 660	1	1 669	1
Total	38 372	2 301	38 480	2 292

Authorised establishment plan

Bodies set up by the Union and having legal personality	2014		2013	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
Decentralised agencies	128	4 977	133	4 988
European joint undertakings	62	319	62	319
European Institute of Innovation and Technology		39		34
Executive agencies		427		425
Total	190	5 762	195	5 766

D. BUILDINGS

Institutions		Buildings rented		Buildings owned
		Appropriations 2014 ⁽¹⁾	Appropriations 2013 ⁽²⁾	
Section I	European Parliament	49 173 000	60 041 999	1 219 461 360 ⁽³⁾
Section II	European Council and Council	9 153 000 ⁽⁴⁾	8 785 000 ⁽⁵⁾	421 942 118 ⁽⁶⁾
Section III	Commission ⁽⁷⁾ :			1 650 818 711,51 ⁽⁸⁾
	— headquarters (Brussels and Luxembourg)	248 212 000	243 683 000	1 475 984 748,22
	— offices in the Union	12 873 000	12 685 000	36 023 303,21
	— Food and Veterinary Office	2 385 000	2 385 000	20 408 203,31
	— Union delegations ⁽⁹⁾	30 915 000	31 450 000	—
	— Joint Research Centre	—	—	118 402 456,77
	— Publications Office of the European Union	7 614 000	7 445 000	—
	— European Anti-Fraud Office	4 830 000	4 790 000	—
	— European Personnel Selection Office	2 765 000	2 721 000	—
	— Office for Administration and Payment of Individual Entitlements	3 542 000	3 480 000	—
	— Office for Infrastructure and Logistics, Brussels	5 520 000	5 433 000	—
	— Office for Infrastructure and Logistics, Luxembourg	2 450 000	2 690 000	—
Section IV	Court of Justice of the European Union	45 180 000	42 128 000	354 574 038,22 ⁽¹⁰⁾
Section V	Court of Auditors	4 195 000	3 942 000	36 057 853,04
Section VI	European Economic and Social Committee	13 145 527	12 910 167	130 582 862 ⁽¹¹⁾
Section VII	Committee of the Regions	9 569 296	9 260 838	89 570 342 ⁽¹²⁾
Section VIII	European Ombudsman	479 200	488 000	—
Section IX	European Data — Protection Supervisor	728 067	586 437	—
Section X	European External Action Service ⁽¹³⁾			59 307 691,05 ⁽¹⁴⁾
	— headquarters (Brussels)	6 616 000	5 901 000	
	— Union delegations	55 679 000	53 655 000	
	Total	515 024 090	514 460 441	3 962 314 975,82

⁽¹⁾ 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).

⁽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⁾ Net book value as at the date of the financial statement established on 31 December 2008.

⁽⁴⁾ This appropriation represents the cumulative amounts entered in Items 2 0 0 0 and 3 1 0 0 (rent).

⁽⁵⁾ This appropriation represents the cumulative amounts entered in Items 2 0 0 0 and 3 1 0 0 (rent).

⁽⁶⁾ Net book value as at the date of the financial statement established on 31 December 2008.

⁽⁷⁾ Including Commission's contribution towards the Union delegations and costs incurred in terms of expenditure on administrative infrastructure for research policy.

⁽⁸⁾ Provisional amounts. The final amounts will be taken into account in the 2013 financial statements.

⁽⁹⁾ Commission's contribution towards the Union delegations.

⁽¹⁰⁾ Net book value entered in balance sheet at 31 December 2012 for Annexes 'A', 'B' and 'C' and for the buildings complex of the new Palais (renovated original Palais, Anneau, two towers and connecting gallery) under lease-purchase contract.

⁽¹¹⁾ Long lease with option to purchase. Net value entered in balance sheet at 31 December 2010.

⁽¹²⁾ Long lease with option to purchase. Net value entered in balance sheet at 31 December 2010.

⁽¹³⁾ Situation as at 31 December 2011. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

⁽¹⁴⁾ Situation as at 31 December 2011. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

Institution	Location	Year of purchase	Amounts	
			Subtotal	Total
European Parliament	<i>Brussels</i>			774 458 110
	Land		118 147 754	
	Paul-Henri Spaak (D1)	1998	45 010 408	
	Paul-Henri Spaak (D2)	1998	20 824 433	
	Altiero Spinelli (D3)	1998	288 356 087	
	WIB (D4)	2007	83 989 722	
	JAN (D5)	2008	119 636 914	
	Atrium	1999	22 245 830	
	Atrium II	2004	7 402 088	
	Montoyer 75	2006	20 466 161	
	Trier I	2011	12 000 000	
	Eastman	2008	16 218 333	
	Cathedrale	2005	1 845 894	
	Wayenberg (Marie Haps)	2003	5 734 319	
	Remard	2010	12 580 167	
	<i>Strasbourg (Louise Weiss)</i>	1998		233 606 190
	<i>Strasbourg (WIC, SDM, IPE III)</i>	2006		113 068 752
	<i>Luxembourg (KAD)</i>	2003		40 870 667
	<i>Luxembourg (KAD Z)</i>	2010		1 688 452
	<i>Jean Monnet House (Bazoches)</i>	1982		0
	<i>Lisbon</i>	1986		499 860
	<i>Athens</i>	1991		4 124 139
	<i>Copenhagen</i>	2005		3 801 404
	<i>The Hague</i>	2006		4 679 484
	<i>Valletta</i>	2006		2 170 474
	<i>Nicosia</i>	2006		2 732 651
<i>Vienna</i>	2008		22 101 300	
<i>London</i>	2008		12 285 982	
<i>Budapest</i>	2010		3 373 894	
European Council and Council	<i>Brussels</i>			421 942 118
	Land		67 525 000	
	Justus Lipsius	1995	161 313 281	
	Crèche	2006	12 774 286	
	Lex	2007	180 329 551	
Commission ⁽¹⁾	<i>Brussels</i>			1 388 165 631,55
	Overijse	1997	1 052 607,87	
	Loi 130	1987	51 675 538,48	
	Breydel	1989	11 862 869,31	
	Haren	1993	6 326 774,60	
	Clovis	1995	9 379 039,17	
	Cours Saint-Michel 1	1997	16 794 003,11	
	Belliard 232 ⁽²⁾	1997	18 615 279,32	
	Demot 24 ⁽³⁾	1997	29 159 246,83	
	Breydel II	1997	34 839 563,68	
	Beaulieu 29/31/33	1998	33 454 310,59	

Institution	Location	Year of purchase	Amounts	
			Subtotal	Total
	Charlemagne	1997	105 739 431,33	
	Demot 28 ⁽⁴⁾	1999	23 216 095,67	
	Joseph II 99 ⁽⁵⁾	1998	16 425 266,65	
	Loi 86	1998	27 124 393,90	
	Luxembourg 46 ⁽⁶⁾	1999	34 551 831,69	
	Montoyer 59 ⁽⁷⁾	1998	17 185 948,10	
	Froissart 101 ⁽⁸⁾	2000	18 238 129,24	
	VM 18 ⁽⁹⁾	2000	16 524 906,83	
	Joseph II 70 ⁽¹⁰⁾	2000	37 173 409,36	
	Loi 41 ⁽¹¹⁾	2000	61 299 498,49	
	SC 11 ⁽¹²⁾	2000	19 383 996,06	
	Joseph II 30 ⁽¹³⁾	2000	32 565 609,08	
	Joseph II 54 ⁽¹⁴⁾	2001	39 732 354,41	
	Joseph II 79 ⁽¹⁵⁾	2002	37 824 257,80	
	VM2 ⁽¹⁶⁾	2001	36 961 543,59	
	Palmerston	2002	6 684 609,77	
	SPA 3 ⁽¹⁷⁾	2003	26 849 545,—	
	Berlaymont ⁽¹⁸⁾	2004	385 372 275,32	
	CCAB ⁽¹⁹⁾	2005	42 178 685,07	
	BU-25	2006	48 814 381,74	
	Cornet-Leman	2006	20 282 189,29	
	Madou	2006	110 771 225,05	
	WALI	2009	10 106 815,15	
	<i>Luxembourg</i>			87 819 116,67
	Euroforum ⁽²⁰⁾	2004	80 535 450,—	
	Foyer européen	2009	7 283 666,67	
	<i>Offices in the Union</i>			36 023 303,21
	Lisbon	1986	—	
		1993	309 159,18	
	Marseille	1991	55 579,46	
		1993	16 284,30	
	Milan	1986	—	
	Copenhagen	2005	3 601 760,05	
	Valletta	2006	2 181 906,90	
	Nicosia (Byron)	2006	2 651 382,17	
	The Hague	2006	4 476 209,29	
	London	2008	17 741 811,96	

Institution	Location	Year of purchase	Amounts	
			Subtotal	Total
	Budapest <i>Joint Research Centre</i>	2010	4 989 209,90	118 402 456,77
	Ispra		70 543 559,97	
	Geel		17 452 217,51	
	Karlsruhe		20 699 139,93	
	Petten <i>Food and Veterinary Office</i>		9 707 539,36	
	Grange (Ireland) ⁽²¹⁾	2002	20 408 203,31	
	Total Commission			1 650 818 711,51
Court of Justice of the European Union	<i>Luxembourg</i>			354 574 038,22
	Annex 'A' — Erasmus, Annex 'B' — Thomas More and Annex 'C'	1994	31 064 561,69	
	New Palais buildings complex (renovated original Palais, Anneau, two towers and connecting gallery)	2008	323 509 476,53	
Court of Auditors	<i>Luxembourg</i>			36 057 853,04
	Land	1990	776 630,—	
	Luxembourg (K1)	1990	10 217 402,47	
	Luxembourg (K2)	2004	19 494 897,93	
	Luxembourg (K3)	2009	5 568 922,64	
European Economic and Social Committee	<i>Brussels</i>			130 582 862
	Montoyer 92-102	2001	31 623 145	
	Belliard 99-101	2001	77 170 978	
	Belliard 68-72	2004	9 119 580	
	Trèves 74	2005	8 042 131	
	Belliard 93	2005	4 627 028	
Committee of the Regions	<i>Brussels</i>			89 570 342
	Montoyer	2001	16 634 179	
	Belliard 101-103	2001	40 720 622	
	Belliard 68	2004	14 488 532	
	Trèves 74	2004	12 835 044	
	Belliard 93	2005	4 891 965	
European External Action Service ⁽²²⁾	<i>Union delegations ⁽²³⁾</i>			61 633 226,30 ⁽²⁴⁾
	Buenos Aires (Argentina)	1992	419 669,68	
	Canberra (Australia)	1983	—	
		1990	449 874,26	
	Cotonou (Benin)	1992	150 125,39	
	Gaborone (Botswana)	1982	—	
		1985	—	
		1986	131,40	
		1987	5 308,28	
	Brasilia (Brazil)	1994	295 626,83	

Institution	Location	Year of purchase	Amounts	
			Subtotal	Total
	Ouagadougou (Burkina Faso)	1984	—	
		1997	1 193 091,32	
	Bujumbura (Burundi)	1982	—	
		1986	12 380,75	
	Phnom Penh (Cambodia)	2005	580 319,88	
	Ottawa (Canada)	1977	—	
	Praia (Cape Verde)	1981	—	
	Bangui (Central African Republic)	1983	—	
	N'Djamena (Chad)	1991	15 954,34	
		2009	361 840,50	
	Beijing (China)	1995	2 513 727,80	
	Moroni (Comoros)	1988	11 750,04	
	Brazzaville (Congo)	1994	122 816,16	
	San José (Costa Rica)	1995	318 246,16	
	Abidjan (Côte d'Ivoire)	1993	142 065,32	
		1994	187 327,97	
	Malabo (Equatorial Guinea)	1986	6 090,77	
	Paris (France)	1990	1 455 857,68	
		1991	69 230,12	
	Libreville (Gabon)	1996	253 943,96	
	Banjul (Gambia)	1989	20 753,72	
	Bissau (Guinea-Bissau)	1995	251 329,45	
	Tokyo (Japan)	2006	34 008 178,59	
	Nairobi (Kenya)	2005	641 653,07	
	Maseru (Lesotho)	1985	—	
		1990	113 420,51	
		1991	199 528,91	
		2006	215 316,60	
	Lilongwe (Malawi)	1982	—	
		1988	7 493,49	
	Mexico City (Mexico)	1995	1 353 701,12	
	Rabat (Morocco)	1987	31 965,52	
	Maputo (Mozambique)	2008	4 121 447,03	
	Windhoek (Namibia)	1992	302 207,22	
		1993	96 253,39	
		2009	1 370 072,92	
	Niamey (Niger)	1997	91 168,26	
	Abuja (Nigeria)	1992	294 672,84	
		2005	4 004 315,73	
	Port Moresby (Papua New Guinea)	1982	48 274,53	
	Kigali (Rwanda)	1980	—	
	Dakar (Senegal)	1984	—	
	Honiara (Solomon Islands)	1990	29 305,80	

Institution	Location	Year of purchase	Amounts	
			Subtotal	Total
	Pretoria (South Africa)	1994	458 247,25	
		1996	504 896,74	
	Mbabane (Swaziland)	1987	43 244,49	
		1988	27 397,74	
	Dar es Salaam (Tanzania)	2002	3 187 782,85	
	Kampala (Uganda)	1986	10 589,59	
	Montevideo (Uruguay)	1990	148 463,34	
	New York (United States of America)	1987	95 578,20	
	Washington (United States of America)	1997	1 118 286,25	
	Lusaka (Zambia)	1982	—	
	Harare (Zimbabwe)	1990	93 554,81	
		1994	178 747,73	
Grand total				3 964 640 510,07

(1) Provisional amounts. The final amounts will be taken into account in the 2013 financial statements.

(2) Long lease with option to purchase.

(3) Long lease with option to purchase.

(4) Long lease with option to purchase.

(5) Long lease with option to purchase.

(6) Long lease with option to purchase (ex Marie de Bourgogne).

(7) Long lease with option to purchase.

(8) Long lease with option to purchase.

(9) Long lease with option to purchase.

(10) Long lease with option to purchase.

(11) Long lease with option to purchase.

(12) Long lease with option to purchase.

(13) Long lease with option to purchase (partially occupied by OLAF).

(14) Long lease with option to purchase.

(15) Long lease with option to purchase.

(16) Long lease with option to purchase.

(17) Long lease with option to purchase.

(18) Long lease with option to purchase.

(19) Long lease with option to purchase.

(20) Long lease with option to purchase.

(21) Lease/purchase.

(22) The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

(23) The buildings of the external services include 30 office buildings, 28 heads of delegation residences, 25 official staff residences, one parking space and two plots of land.

(24) Situation as at 31 December 2011. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.