

## A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

### INTRODUCTION

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

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

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

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

The expenditure authorised by the present budget totals EUR 145 321 531 152 in commitment appropriations and EUR 141 214 040 563 in payment appropriations, representing a variation rate of + 1,84 % and of + 1,57 % respectively by comparison with the 2014 budget.

Budgetary revenue totals EUR 141 214 040 563. The uniform rate of call for the VAT resource is 0,30 % whilst that for the GNI resource is 0,7481 %. Traditional own resources (customs duties and sugar levies) account for 11,92 % of the financing of the budget for 2015. The VAT resource accounts for 12,93 % and the GNI resource for 74,04 %. Other revenue for this financial year is estimated at EUR 1 575 497 557.

The own resources needed to finance the 2015 budget account for 1,00 % 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 2015 budget.

## FINANCING OF THE GENERAL BUDGET

**Appropriations to be covered during the financial year 2015 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 2015	Budget 2014 <sup>(1)</sup>	Change (%)
1. Smart and inclusive growth	66 922 960 910	65 300 076 773	+ 2,49
2. Sustainable growth: natural resources	55 998 594 804	56 443 752 595	- 0,79
3. Security and citizenship	1 859 513 795	1 665 510 850	+ 11,65
4. Global Europe	7 422 489 907	6 840 903 616	+ 8,50
5. Administration	8 658 756 179	8 405 389 881	+ 3,01
6. Compensation	p.m.	28 600 000	—
Special instruments	351 724 968	350 000 000	+ 0,49
<b>Total expenditure <sup>(2)</sup></b>	<b>141 214 040 563</b>	<b>139 034 233 715</b>	<b>+ 1,57</b>

<sup>(1)</sup> The figures in this column correspond to those in the 2014 budget (OJ L 51, 20.2.2014, p. 1) plus amending budgets No 1/2014 to No 7/2014.

<sup>(2)</sup> 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 2015	Budget 2014 <sup>(1)</sup>	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 575 497 557	5 545 428 277	- 71,59
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	1 005 406 925	—
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	4 095 463 000	—
<b>Total revenue for Titles 3 to 9</b>	<b>1 575 497 577</b>	<b>10 646 298 202</b>	<b>- 85,20</b>
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	16 825 900 000	16 084 600 000	+ 4,61
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 264 479 250	17 689 735 350	+ 3,25
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	104 548 163 756	94 613 600 163	+ 10,50
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom <sup>(2)</sup>	139 638 543 006	128 387 935 513	+ 8,76
<b>Total revenue <sup>(3)</sup></b>	<b>141 214 040 563</b>	<b>139 034 233 715</b>	<b>+ 1,57</b>
<p><sup>(1)</sup> The figures in this column correspond to those in the 2014 budget (OJ L 51, 20.2.2014, p. 1) plus amending budgets No 1/2014 to No 7/2014.</p> <p><sup>(2)</sup> The own resources for the 2015 budget are determined on the basis of the budget forecasts adopted at the 160th meeting of the Advisory Committee on Own Resources on 19 May 2014.</p> <p><sup>(3)</sup> The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: 'The revenue and expenditure shown in the budget shall be in balance'.</p>			

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base (1)	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 720 407 000	4 052 264 000	50	2 026 132 000	1 720 407 000	
Bulgaria	201 270 000	414 927 000	50	207 463 500	201 270 000	
Czech Republic	618 215 000	1 405 091 000	50	702 545 500	618 215 000	
Denmark	1 045 978 000	2 742 029 000	50	1 371 014 500	1 045 978 000	
Germany	12 873 205 000	30 055 584 000	50	15 027 792 000	12 873 205 000	
Estonia	92 227 000	198 736 000	50	99 368 000	92 227 000	
Ireland	660 326 000	1 491 005 000	50	745 502 500	660 326 000	
Greece	717 672 000	1 845 174 000	50	922 587 000	717 672 000	
Spain	4 867 873 000	10 536 508 000	50	5 268 254 000	4 867 873 000	
France	9 943 171 000	22 043 072 000	50	11 021 536 000	9 943 171 000	
Croatia	268 216 000	430 366 000	50	215 183 000	215 183 000	Croatia
Italy	6 158 442 000	16 160 696 000	50	8 080 348 000	6 158 442 000	
Cyprus	107 472 000	158 300 000	50	79 150 000	79 150 000	Cyprus
Latvia	94 889 000	262 878 000	50	131 439 000	94 889 000	
Lithuania	146 760 000	372 032 000	50	186 016 000	146 760 000	
Luxembourg	267 324 000	333 256 000	50	166 628 000	166 628 000	Luxembourg
Hungary	403 363 000	993 883 000	50	496 941 500	403 363 000	
Malta	53 058 000	73 886 000	50	36 943 000	36 943 000	Malta
Netherlands	2 797 149 000	6 403 499 000	50	3 201 749 500	2 797 149 000	
Austria	1 543 536 000	3 334 038 000	50	1 667 019 000	1 543 536 000	
Poland	1 818 157 000	4 097 085 000	50	2 048 542 500	1 818 157 000	
Portugal	775 256 000	1 690 835 000	50	845 417 500	775 256 000	
Romania	563 787 000	1 537 681 000	50	768 840 500	563 787 000	
Slovenia	179 922 000	357 193 000	50	178 596 500	178 596 500	Slovenia
Slovakia	238 229 000	756 777 000	50	378 388 500	238 229 000	
Finland	946 116 000	2 037 361 000	50	1 018 680 500	946 116 000	
Sweden	1 940 367 000	4 508 252 000	50	2 254 126 000	1 940 367 000	
United Kingdom	10 038 702 000	21 460 858 000	50	10 730 429 000	10 038 702 000	
<b>Total</b>	<b>61 081 089 000</b>	<b>139 753 266 000</b>		<b>69 876 633 000</b>	<b>60 881 597 500</b>	

(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	1 720 407 000	0,300	516 122 100
Bulgaria	201 270 000	0,300	60 381 000
Czech Republic	618 215 000	0,300	185 464 500
Denmark	1 045 978 000	0,300	313 793 400
Germany	12 873 205 000	0,300	3 861 961 500
Estonia	92 227 000	0,300	27 668 100
Ireland	660 326 000	0,300	198 097 800
Greece	717 672 000	0,300	215 301 600
Spain	4 867 873 000	0,300	1 460 361 900
France	9 943 171 000	0,300	2 982 951 300
Croatia	215 183 000	0,300	64 554 900
Italy	6 158 442 000	0,300	1 847 532 600
Cyprus	79 150 000	0,300	23 745 000
Latvia	94 889 000	0,300	28 466 700
Lithuania	146 760 000	0,300	44 028 000
Luxembourg	166 628 000	0,300	49 988 400
Hungary	403 363 000	0,300	121 008 900
Malta	36 943 000	0,300	11 082 900
Netherlands	2 797 149 000	0,300	839 144 700
Austria	1 543 536 000	0,300	463 060 800
Poland	1 818 157 000	0,300	545 447 100
Portugal	775 256 000	0,300	232 576 800
Romania	563 787 000	0,300	169 136 100
Slovenia	178 596 500	0,300	53 578 950
Slovakia	238 229 000	0,300	71 468 700
Finland	946 116 000	0,300	283 834 800
Sweden	1 940 367 000	0,300	582 110 100
United Kingdom	10 038 702 000	0,300	3 011 610 600
<b>Total</b>	<b>60 881 597 500</b>		<b>18 264 479 250</b>

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional base', own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	4 052 264 000		3 031 462 322
Bulgaria	414 927 000		310 403 164
Czech Republic	1 405 091 000		1 051 135 964
Denmark	2 742 029 000		2 051 287 280
Germany	30 055 584 000		22 484 312 586
Estonia	198 736 000		148 672 618
Ireland	1 491 005 000		1 115 407 456
Greece	1 845 174 000		1 380 358 106
Spain	10 536 508 000		7 882 267 051
France	22 043 072 000		16 490 224 287
Croatia	430 366 000		321 952 941
Italy	16 160 696 000		12 089 671 606
Cyprus	158 300 000		118 422 809
Latvia	262 878 000	0,7 480 910 <sup>(1)</sup>	196 656 672
Lithuania	372 032 000		278 313 800
Luxembourg	333 256 000		249 305 822
Hungary	993 883 000		743 514 950
Malta	73 886 000		55 273 453
Netherlands	6 403 499 000		4 790 400 119
Austria	3 334 038 000		2 494 163 899
Poland	4 097 085 000		3 064 992 510
Portugal	1 690 835 000		1 264 898 485
Romania	1 537 681 000		1 150 325 353
Slovenia	357 193 000		267 212 877
Slovakia	756 777 000		566 138 080
Finland	2 037 361 000		1 524 131 475
Sweden	4 508 252 000		3 372 582 851
United Kingdom	21 460 858 000		16 054 675 220
<b>Total</b>	<b>139 753 266 000</b>		<b>104 548 163 756</b>

<sup>(1)</sup> Calculation of rate:  $(104\,548\,163\,756) / (139\,753\,266\,000) = 0,748091023189397$ .

TABLE 4

Correction of budgetary imbalances for the United Kingdom for the year 2014 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient <sup>(1)</sup> (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,2 167	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	5,9 238	
3. (1) – (2)	10,2 929	
<b>4. Total allocated expenditure</b>		<b>126 118 882 798</b>
5. Enlargement related expenditure <sup>(2)</sup>		29 283 982 122
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		96 834 900 676
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 578 286 401
8. United Kingdom's advantage <sup>(3)</sup>		1 119 838 248
9. Core United Kingdom's correction = (7) – (8)		5 458 448 153
10. Windfall gains deriving from traditional own resources <sup>(4)</sup>		25 084 566
11. Correction for the United Kingdom = (9) – (10)		5 433 363 587
<sup>(1)</sup> Rounded percentages. <sup>(2)</sup> 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. <sup>(3)</sup> 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. <sup>(4)</sup> These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).		

TABLE 5

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 433 363 587 (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	2,90	3,43	5,48		1,54	4,96	269 708 378
Bulgaria	0,30	0,35	0,56		0,16	0,51	27 616 485
Czech Republic	1,01	1,19	1,90		0,53	1,72	93 519 281
Denmark	1,96	2,32	3,71		1,04	3,36	182 502 472
Germany	21,51	25,41	0,00	– 19,06	0,00	6,35	345 125 522
Estonia	0,14	0,17	0,27		0,08	0,24	13 227 362
Ireland	1,07	1,26	2,02		0,57	1,83	99 237 498
Greece	1,32	1,56	2,49		0,70	2,26	122 810 085
Spain	7,54	8,91	14,24		4,00	12,91	701 283 156
France	15,77	18,63	29,79		8,37	27,00	1 467 130 770
Croatia	0,31	0,36	0,58		0,16	0,53	28 644 066
Italy	11,56	13,66	21,84		6,13	19,80	1 075 614 795
Cyprus	0,11	0,13	0,21		0,06	0,19	10 536 045
Latvia	0,19	0,22	0,36		0,10	0,32	17 496 491
Lithuania	0,27	0,31	0,50		0,14	0,46	24 761 503
Luxembourg	0,24	0,28	0,45		0,13	0,41	22 180 671
Hungary	0,71	0,84	1,34		0,38	1,22	66 150 323
Malta	0,05	0,06	0,10		0,03	0,09	4 917 664
Netherlands	4,58	5,41	0,00	– 4,06	0,00	1,35	73 530 793
Austria	2,39	2,82	0,00	– 2,11	0,00	0,70	38 284 453
Poland	2,93	3,46	5,54		1,56	5,02	272 691 550
Portugal	1,21	1,43	2,29		0,64	2,07	112 537 674
Romania	1,10	1,30	2,08		0,58	1,88	102 344 134
Slovenia	0,26	0,30	0,48		0,14	0,44	23 773 857
Slovakia	0,54	0,64	1,02		0,29	0,93	50 369 151
Finland	1,46	1,72	2,75		0,77	2,50	135 601 563
Sweden	3,23	3,81	0,00	– 2,86	0,00	0,95	51 767 845
United Kingdom	15,36	0,00	0,00		0,00	0,00	0
<b>Total</b>	<b>100,00</b>	<b>100,00</b>	<b>100,00</b>	<b>– 28,09</b>	<b>28,09</b>	<b>100,00</b>	<b>5 433 363 587</b>

The calculations are made to 15 decimal places.



**TABLE 6**  
Summary of financing (1) of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Total own resources (2)
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (2,5 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	Total own resources (2)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)	
Belgium	6 600 000	1 502 800 000	1 509 400 000	503 133 333	516 122 100	3 031 462 322	269 708 378	3 817 292 800	3,11	5 326 692 800	
Bulgaria	400 000	62 900 000	63 300 000	21 100 000	60 381 000	310 403 164	27 616 485	398 400 649	0,32	461 700 649	
Czech Republic	3 400 000	176 200 000	179 600 000	59 866 667	185 464 500	1 051 135 964	93 519 281	1 330 119 745	1,08	1 509 719 745	
Denmark	3 400 000	325 000 000	328 400 000	109 466 667	313 793 400	2 051 287 280	182 502 472	2 547 583 152	2,07	2 875 983 152	
Germany	26 300 000	3 525 500 000	3 551 800 000	1 183 933 329	3 861 961 500	22 484 312 586	345 125 522	26 691 399 608	21,73	30 243 199 608	
Estonia	0	24 500 000	24 500 000	8 166 667	27 668 100	148 672 618	13 227 362	189 568 080	0,15	214 068 080	
Ireland	0	237 400 000	237 400 000	79 133 333	198 097 800	1 115 407 456	99 237 498	1 412 742 754	1,15	1 650 142 754	
Greece	1 400 000	111 800 000	113 200 000	37 733 334	215 301 600	1 380 358 106	122 810 085	1 718 469 791	1,40	1 831 669 791	
Spain	4 700 000	1 099 500 000	1 104 200 000	368 066 667	1 460 361 900	7 882 267 051	701 283 156	10 043 912 107	8,18	11 148 112 107	
France	30 900 000	1 488 500 000	1 519 400 000	506 466 667	2 982 951 300	16 490 224 287	1 467 130 770	20 940 306 357	17,05	22 459 706 357	
Croatia	1 700 000	36 100 000	37 800 000	12 600 000	64 554 900	321 952 941	28 644 066	415 151 907	0,34	452 951 907	
Italy	4 700 000	1 481 900 000	1 486 600 000	495 533 334	1 847 532 600	12 089 671 606	1 075 614 795	15 012 819 001	12,22	16 499 419 001	
Cyprus	0	15 100 000	15 100 000	5 033 333	23 745 000	118 422 809	10 536 045	152 703 854	0,12	167 803 854	
Latvia	0	23 500 000	23 500 000	7 833 333	28 466 700	196 656 672	17 496 491	242 619 863	0,20	266 119 863	
Lithuania	800 000	57 600 000	58 400 000	19 466 667	44 028 000	278 313 800	24 761 503	347 103 303	0,28	405 503 303	
Luxembourg	0	12 300 000	12 300 000	4 100 000	49 988 400	249 305 822	22 180 671	321 474 893	0,26	333 774 893	
Hungary	2 100 000	89 300 000	91 400 000	30 466 667	121 008 900	743 514 950	66 150 323	930 674 173	0,76	1 022 074 173	
Malta	0	9 200 000	9 200 000	3 066 667	11 082 900	55 273 453	4 917 664	71 274 017	0,06	80 474 017	
Netherlands	7 200 000	2 054 200 000	2 061 400 000	687 133 333	839 144 700	4 790 400 119	73 530 793	5 703 075 612	4,64	7 764 475 612	
Austria	3 200 000	180 600 000	183 800 000	61 266 667	463 060 800	2 494 163 899	38 284 453	2 995 509 152	2,44	3 179 309 152	
Poland	12 800 000	398 300 000	411 100 000	137 033 334	545 447 100	3 064 992 510	272 691 550	3 883 131 160	3,16	4 294 231 160	
Portugal	100 000	131 700 000	131 800 000	43 933 333	232 576 800	1 264 898 485	112 537 674	1 610 012 959	1,31	1 741 812 959	
Romania	900 000	111 100 000	112 000 000	37 333 333	169 136 100	1 150 325 353	102 344 134	1 421 805 587	1,16	1 533 805 587	
Slovenia	0	62 600 000	62 600 000	20 866 667	53 578 950	267 212 877	23 773 857	344 565 684	0,28	407 165 684	
Slovakia	1 300 000	96 900 000	98 200 000	32 733 333	71 468 700	566 138 080	50 369 151	687 975 931	0,56	786 175 931	
Finland	700 000	124 300 000	125 000 000	41 666 667	283 834 800	1 524 131 475	135 601 563	1 943 567 838	1,58	2 068 567 838	
Sweden	2 600 000	478 700 000	481 300 000	160 433 334	582 110 100	3 372 582 851	51 767 845	4 006 460 796	3,26	4 487 760 796	
United Kingdom	9 500 000	2 783 700 000	2 793 200 000	931 066 667	3 011 610 600	16 054 675 220	- 5 433 363 587	13 632 922 233	11,10	16 426 122 233	
<b>Total</b>	<b>124 700 000</b>	<b>16 701 200 000</b>	<b>16 825 900 000</b>	<b>5 608 633 333</b>	<b>18 264 479 250</b>	<b>104 548 163 756</b>	<b>0</b>	<b>122 812 643 006</b>	<b>100,00</b>	<b>139 638 543 006</b>	

(1) p.m. (own resources + other revenue = total revenue = total expenditure); (139 638 543 006 + 1 575 497 557 = 141 214 040 563 = 141 214 040 563).

(2) Total own resources as percentage of GNI: (139 638 543 006) / (13 975 326 600 000) = 1,00 %; own resources ceiling as percentage of GNI: 1,23 %.

### B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Title	Heading	Financial year 2015	Financial year 2014	Financial year 2013
1	OWN RESOURCES	139 638 543 006	128 387 935 513	140 099 576 848,56
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	5 100 869 925	697 682 743,61
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 300 952 883	1 274 999 230	1 199 275 874,85
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	54 453 674	53 752 047	610 755 511,67
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000	60 000 000	3 897 761 733,08
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000	3 973 000 000	2 972 783 038,59
8	BORROWING AND LENDING OPERATIONS	6 890 000	153 477 000	1 839 600,—
9	MISCELLANEOUS REVENUE	30 201 000	30 200 000	23 983 643,20
	<b>GRAND TOTAL</b>	<b>141 214 040 563</b>	<b>139 034 233 715</b>	<b>149 503 658 993,56</b>

**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 2015	Financial year 2014	Financial year 2013	% 2013/2015
	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	- 6 770 330,36	
1 1 1	<i>Sugar storage levies</i>	p.m.	p.m.	0,—	
1 1 3	<i>Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose</i>	p.m.	p.m.	0,—	
1 1 7	<i>Production charge</i>	124 700 000	124 500 000	124 203 303,03	99,60
1 1 8	<i>One-off amounts on additional sugar quotas and supplementary isoglucose quotas</i>	p.m.	p.m.	0,—	
1 1 9	<i>Surplus amount</i>	p.m.	p.m.	84 166 097,02	
	CHAPTER 1 1 — TOTAL	124 700 000	- 89 500 000	201 599 069,69	161,67
	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>	16 701 200 000	16 174 100 000	15 163 722 761,63	90,79
	CHAPTER 1 2 — TOTAL	16 701 200 000	16 174 100 000	15 163 722 761,63	90,79
	CHAPTER 1 3				
1 3 0	<i>Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom</i>	18 264 479 250	17 689 735 350	14 542 019 378,60	79,62
	CHAPTER 1 3 — TOTAL	18 264 479 250	17 689 735 350	14 542 019 378,60	79,62
	CHAPTER 1 4				
1 4 0	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	104 548 163 756	94 613 600 163	110 032 395 624,40	105,25
	CHAPTER 1 4 — TOTAL	104 548 163 756	94 613 600 163	110 032 395 624,40	105,25

**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 2015	Financial year 2014	Financial year 2013	% 2013/2015
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,—	165 645 823,06	
	CHAPTER 1 5 — TOTAL	0,—	0,—	165 645 823,06	
1 6 0	CHAPTER 1 6				
	<i>Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom</i>	p.m.	p.m.	- 5 805 808,82	
	CHAPTER 1 6 — TOTAL	p.m.	p.m.	- 5 805 808,82	
<b>Title 1 — Total</b>		<b>139 638 543 006</b>	<b>128 387 935 513</b>	<b>140 099 576 848,56</b>	<b>100,33</b>

**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 2015	Financial year 2014	Financial year 2013
p.m.	– 214 000 000	– 6 770 330,36

*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.

**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 0** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
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	0,—
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	- 6 770 330,36
United Kingdom	p.m.	- 9 482 843	0,—
<i>Article 1 1 0 — Total</i>	p.m.	- 214 000 000	- 6 770 330,36

**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 2015	Financial year 2014	Financial year 2013
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.

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

**1 1 1** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
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 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM) (cont'd)**

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

Financial year 2015	Financial year 2014	Financial year 2013
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.

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

**1 1 3** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
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 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 7      *Production charge***

Financial year 2015	Financial year 2014	Financial year 2013
124 700 000	124 500 000	124 203 303,03

*Remarks*

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

Figures are net of collection costs.

*Legal basis*

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

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

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

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

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

**CHAPTER 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 7** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	6 600 000	6 600 000	6 601 725,90
Bulgaria	400 000	400 000	401 391,00
Czech Republic	3 400 000	3 400 000	3 287 279,02
Denmark	3 400 000	3 400 000	3 350 952,60
Germany	26 300 000	26 300 000	26 339 173,20
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	1 400 000	1 400 000	1 428 318,00
Spain	4 700 000	4 700 000	4 728 467,63
France	30 900 000	30 900 000	30 933 280,80
Croatia	1 700 000	1 700 000	0,—
Italy	4 700 000	4 700 000	6 788 003,64
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	800 000	800 000	812 268,00
Luxembourg	—	—	0,—
Hungary	2 100 000	1 900 000	1 870 004,23
Malta	—	—	0,—
Netherlands	7 200 000	7 200 000	7 243 992,00
Austria	3 200 000	3 200 000	3 159 246,60
Poland	12 800 000	12 800 000	12 655 238,28
Portugal	100 000	100 000	56 250,00
Romania	900 000	900 000	1 076 197,04
Slovenia	p.m.	p.m.	0,—
Slovakia	1 300 000	1 300 000	1 317 300,75
Finland	700 000	700 000	728 991,00
Sweden	2 600 000	2 600 000	2 643 241,19
United Kingdom	9 500 000	9 500 000	8 781 982,15
<i>Article 1 1 7 — Total</i>	124 700 000	124 500 000	124 203 303,03

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

**1 1 8      *One-off amounts on additional sugar quotas and supplementary isoglucose quotas***

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

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

Figures are net of collection costs.

*Legal basis*

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

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

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

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

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

**1 1 8** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
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 1 1 8 — Total</i>	p.m.	p.m.	0,—

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

**1 1 9**

**Surplus amount**

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	84 166 097,02

*Remarks*

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

Figures are net of collection costs.

*Legal basis*

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

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

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

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

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

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

**1 1 9** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	p.m.	p.m.	2 295 181,67
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	4 265 113,29
Denmark	p.m.	p.m.	1 769 323,22
Germany	p.m.	p.m.	21 736 798,74
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	831 594,75
France	p.m.	p.m.	9 922 263,00
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	843 617,72
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	4 254 302,66
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	366 790,17
Malta	—	—	0,—
Netherlands	p.m.	p.m.	6 168 762,72
Austria	p.m.	p.m.	11 611,13
Poland	p.m.	p.m.	18 357 999,48
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	4 028 324,41
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	2 238 923,36
Finland	p.m.	p.m.	2 238 923,36
Sweden	p.m.	p.m.	3 174 662,79
United Kingdom	p.m.	p.m.	1 661 904,55
<i>Article 1 1 9 — Total</i>	p.m.	p.m.	84 166 097,02



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

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

Financial year 2015	Financial year 2014	Financial year 2013
16 701 200 000	16 174 100 000	15 163 722 761,63

*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.

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

**1 2 0** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	1 502 800 000	1 437 939 613	1 350 606 110,33
Bulgaria	62 900 000	59 648 930	54 328 885,01
Czech Republic	176 200 000	167 448 201	164 102 327,25
Denmark	325 000 000	310 359 235	288 227 620,29
Germany	3 525 500 000	3 401 939 670	3 203 001 836,17
Estonia	24 500 000	23 305 176	21 676 016,42
Ireland	237 400 000	235 618 407	210 583 219,37
Greece	111 800 000	111 905 910	110 849 783,99
Spain	1 099 500 000	1 044 215 608	987 521 152,51
France	1 488 500 000	1 455 392 829	1 376 311 972,42
Croatia	36 100 000	35 727 758	11 475 926,50
Italy	1 481 900 000	1 435 270 298	1 412 146 293,09
Cyprus	15 100 000	15 605 228	14 810 016,61
Latvia	23 500 000	22 175 850	20 716 634,94
Lithuania	57 600 000	54 720 963	50 272 974,92
Luxembourg	12 300 000	12 114 585	11 302 448,63
Hungary	89 300 000	89 730 060	88 623 015,27
Malta	9 200 000	9 342 604	8 878 706,93
Netherlands	2 054 200 000	1 970 981 343	1 794 176 409,57
Austria	180 600 000	173 300 162	160 705 160,97
Poland	398 300 000	382 020 084	352 780 715,19
Portugal	131 700 000	125 149 821	113 956 093,58
Romania	111 100 000	106 464 614	100 239 317,88
Slovenia	62 600 000	60 264 926	57 511 930,36
Slovakia	96 900 000	89 627 394	82 383 606,82
Finland	124 300 000	121 556 512	124 613 419,83
Sweden	478 700 000	459 635 560	443 540 584,50
United Kingdom	2 783 700 000	2 762 638 659	2 548 380 582,28
<i>Article 1 2 0 — Total</i>	16 701 200 000	16 174 100 000	15 163 722 761,63

**CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM****1 3 0      *Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom***

Financial year 2015	Financial year 2014	Financial year 2013
18 264 479 250	17 689 735 350	14 542 019 378,60

*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.

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

**1 3 0** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	516 122 100	499 622 100	489 384 900,00
Bulgaria	60 381 000	57 927 300	58 248 300,02
Czech Republic	185 464 500	178 991 400	189 687 885,01
Denmark	313 793 400	285 388 800	297 569 416,65
Germany	3 861 961 500	3 725 690 100	1 797 675 750,00
Estonia	27 668 100	26 144 100	25 017 000,00
Ireland	198 097 800	196 628 400	194 340 000,00
Greece	215 301 600	212 793 600	199 643 100,00
Spain	1 460 361 900	1 427 048 700	1 354 325 100,00
France	2 982 951 300	2 919 401 100	2 836 607 100,00
Croatia	64 554 900	63 347 850	32 137 898,87
Italy	1 847 532 600	1 812 851 100	1 929 954 300,00
Cyprus	23 745 000	23 013 300	23 936 850,00
Latvia	28 466 700	26 570 100	23 337 734,58
Lithuania	44 028 000	41 524 800	39 907 500,03
Luxembourg	49 988 400	48 755 700	49 310 850,00
Hungary	121 008 900	120 509 400	116 400 060,05
Malta	11 082 900	10 564 650	9 823 050,00
Netherlands	839 144 700	823 095 900	259 068 800,00
Austria	463 060 800	449 919 300	325 186 200,00
Poland	545 447 100	525 251 100	550 918 399,89
Portugal	232 576 800	230 141 400	230 820 900,00
Romania	169 136 100	158 521 800	152 213 616,54
Slovenia	53 578 950	52 845 450	51 960 900,00
Slovakia	71 468 700	69 001 800	75 870 000,00
Finland	283 834 800	278 532 000	283 354 200,00
Sweden	582 110 100	566 793 000	189 574 719,61
United Kingdom	3 011 610 600	2 858 861 100	2 755 744 847,35
<i>Article 1 3 0 — Total</i>	18 264 479 250	17 689 735 350	14 542 019 378,60

**CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM****1 4 0      *Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom***

Financial year 2015	Financial year 2014	Financial year 2013
104 548 163 756	94 613 600 163	110 032 395 624,40

*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 0,7481 %.

*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.

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

**1 4 0** (*cont'd*)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	3 031 462 322	2 752 569 449	3 269 456 218,00
Bulgaria	310 403 164	280 112 820	335 554 542,07
Czech Republic	1 051 135 964	952 134 378	1 172 523 487,29
Denmark	2 051 287 280	1 861 020 966	2 160 348 389,96
Germany	22 484 312 586	20 336 920 973	23 193 444 042,00
Estonia	148 672 618	130 457 204	145 129 074,00
Ireland	1 115 407 456	1 005 662 600	1 129 478 837,00
Greece	1 380 358 106	1 261 209 951	1 536 393 391,00
Spain	7 882 267 051	7 210 679 301	8 713 469 013,00
France	16 490 224 287	15 014 013 074	17 697 582 270,00
Croatia	321 952 941	296 134 052	180 489 088,74
Italy	12 089 671 606	11 053 651 104	13 151 631 037,00
Cyprus	118 422 809	107 580 948	134 558 595,00
Latvia	196 656 672	172 605 499	197 354 560,69
Lithuania	278 313 800	244 897 383	279 846 193,30
Luxembourg	249 305 822	227 919 701	277 195 984,00
Hungary	743 514 950	686 854 241	788 800 676,33
Malta	55 273 453	49 386 879	55 219 288,00
Netherlands	4 790 400 119	4 382 027 230	5 151 354 871,00
Austria	2 494 163 899	2 256 035 360	2 684 283 716,00
Poland	3 064 992 510	2 757 003 897	3 156 196 753,97
Portugal	1 264 898 485	1 160 869 691	1 344 995 702,00
Romania	1 150 325 353	1 013 065 268	1 179 354 596,35
Slovenia	267 212 877	247 038 175	292 092 973,00
Slovakia	566 138 080	508 952 508	611 070 009,00
Finland	1 524 131 475	1 390 603 421	1 683 693 730,00
Sweden	3 372 582 851	3 071 321 011	3 646 524 705,97
United Kingdom	16 054 675 220	14 182 873 079	15 864 353 879,73
<i>Article 1 4 0 — Total</i>	104 548 163 756	94 613 600 163	110 032 395 624,40

## 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 2015	Financial year 2014	Financial year 2013
0,—	0,—	165 645 823,06

*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.

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

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	269 708 378	274 500 044	230 617 663,00
Bulgaria	27 616 485	27 934 257	23 669 014,00
Czech Republic	93 519 281	94 951 620	82 406 912,84
Denmark	182 502 472	185 590 353	152 383 079,65
Germany	345 125 522	350 335 402	284 710 504,00
Estonia	13 227 362	13 009 847	10 236 971,00
Ireland	99 237 498	100 289 723	79 670 059,00
Greece	122 810 085	125 774 188	108 372 594,00
Spain	701 283 156	719 085 138	614 622 042,00
France	1 467 130 770	1 497 272 756	1 248 334 520,00
Croatia	28 644 066	29 531 974	12 729 377,24
Italy	1 075 614 795	1 102 325 579	927 676 717,00
Cyprus	10 536 045	10 728 512	9 491 361,00
Latvia	17 496 491	17 213 087	13 920 358,73
Lithuania	24 761 503	24 422 396	19 739 513,01
Luxembourg	22 180 671	22 729 297	19 552 576,00
Hungary	66 150 323	68 496 553	55 613 545,54
Malta	4 917 664	4 925 108	3 895 003,00
Netherlands	73 530 793	75 487 301	63 235 319,00
Austria	38 284 453	38 863 752	32 950 853,00
Poland	272 691 550	274 942 269	222 605 107,31
Portugal	112 537 674	115 767 753	94 871 974,00
Romania	102 344 134	101 027 954	83 240 635,43
Slovenia	23 773 857	24 635 887	20 603 365,00
Slovakia	50 369 151	50 755 299	43 103 051,00
Finland	135 601 563	138 677 954	118 762 720,00
Sweden	51 767 845	52 908 328	44 700 654,55
United Kingdom	- 5 433 363 587	- 5 542 182 331	- 4 456 069 667,24
<i>Article 1 5 0 — Total</i>	0	0	165 645 823,06



**CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN****1 6 0** *Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom*

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	- 5 805 808,82

*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.

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

**1 6 0** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	p.m.	p.m.	25 535 591,00
Bulgaria	p.m.	p.m.	2 620 798,00
Czech Republic	p.m.	p.m.	9 194 556,59
Denmark	p.m.	p.m.	16 873 421,44
Germany	p.m.	p.m.	181 148 872,00
Estonia	p.m.	p.m.	1 133 509,00
Ireland	p.m.	p.m.	8 821 623,00
Greece	p.m.	p.m.	11 999 767,00
Spain	p.m.	p.m.	68 055 226,00
France	p.m.	p.m.	138 224 279,00
Croatia	p.m.	p.m.	1 410 810,26
Italy	p.m.	p.m.	102 718 817,00
Cyprus	p.m.	p.m.	1 050 949,00
Latvia	p.m.	p.m.	1 541 904,61
Lithuania	p.m.	p.m.	2 185 696,00
Luxembourg	p.m.	p.m.	2 164 997,00
Hungary	p.m.	p.m.	6 165 547,35
Malta	p.m.	p.m.	431 282,00
Netherlands	p.m.	p.m.	- 653 364 512,00
Austria	p.m.	p.m.	20 965 190,00
Poland	p.m.	p.m.	24 644 758,22
Portugal	p.m.	p.m.	10 504 885,00
Romania	p.m.	p.m.	9 227 071,88
Slovenia	p.m.	p.m.	2 281 348,00
Slovakia	p.m.	p.m.	4 772 669,00
Finland	p.m.	p.m.	13 150 234,00
Sweden	p.m.	p.m.	- 142 913 714,45
United Kingdom	p.m.	p.m.	123 648 615,28
<i>Article 1 6 0 — Total</i>	p.m.	p.m.	- 5 805 808,82

## 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 2015	Financial year 2014	Financial year 2013	% 2013/ 2015
	CHAPTER 3 0				
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	1 005 406 925	1 023 276 525,93	
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.	p.m.	30 335 185,93	
	CHAPTER 3 0 — TOTAL	p.m.	1 005 406 925	1 053 611 711,86	
	CHAPTER 3 1				
3 1 0	<i>Application for 1995 and subsequent financial years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000</i>				
3 1 0 3	Application for 1995 and subsequent years of Article 10(4), (5) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	- 80 683 434	- 522 295 950,96	
	Article 3 1 0 — Total	p.m.	- 80 683 434	- 522 295 950,96	
	CHAPTER 3 1 — TOTAL	p.m.	- 80 683 434	- 522 295 950,96	
	CHAPTER 3 2				
3 2 0	<i>Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000</i>				
3 2 0 3	Application for 1995 and subsequent financial years of Article 10(6), (7) and (8) of Regulation (EC, Euratom) No 1150/2000	p.m.	4 176 146 434	162 212 525,29	
	Article 3 2 0 — Total	p.m.	4 176 146 434	162 212 525,29	
	CHAPTER 3 2 — TOTAL	p.m.	4 176 146 434	162 212 525,29	
	CHAPTER 3 4				
3 4 0	<i>Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice</i>	p.m.	p.m.	- 83 117,97	
	CHAPTER 3 4 — TOTAL	p.m.	p.m.	- 83 117,97	

**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 2015	Financial year 2014	Financial year 2013	% 2013/2015
	CHAPTER 3 5				
<b>3 5 0</b>	<b>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom</b>				
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	0,—	4 237 575,39	
	Article 3 5 0 — Total	p.m.	0,—	4 237 575,39	
	CHAPTER 3 5 — TOTAL	p.m.	0,—	4 237 575,39	
	CHAPTER 3 6				
<b>3 6 0</b>	<b>Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom</b>				
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.	0,—	0,—	
	Article 3 6 0 — Total	p.m.	0,—	0,—	
	CHAPTER 3 6 — TOTAL	p.m.	0,—	0,—	
	<b>Title 3 — Total</b>	<b>p.m.</b>	<b>5 100 869 925</b>	<b>697 682 743,61</b>	

### 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 2015	Financial year 2014	Financial year 2013
p.m.	1 005 406 925	1 023 276 525,93

##### *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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	30 335 185,93

**CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR** (*cont'd*)**3 0 2** (*cont'd*)*Remarks*

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

The revenue under 2013 relates to Croatia's accession to the Union, not to surplus resources in the Guarantee Fund.

*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 2015	Financial year 2014	Financial year 2013
p.m.	- 80 683 434	- 522 295 950,96

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

**3 1 0** (cont'd)

**3 1 0 3** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	p.m.	9 024 000	- 12 458 243,04
Bulgaria	p.m.	0	1 722 213,04
Czech Republic	p.m.	5 266 000	10 144 574,21
Denmark	p.m.	- 7 945 000	- 7 169 324,83
Germany	p.m.	- 27 014 000	6 417 040,13
Estonia	p.m.	- 459 000	- 89 109,48
Ireland	p.m.	6 536 000	7 881 932,84
Greece	p.m.	73 206 000	4 577 285,49
Spain	p.m.	- 45 030 000	- 62 257 349,78
France	p.m.	36 978 000	503 512,66
Croatia	p.m.	- 214 000	0,—
Italy	p.m.	- 52 778 434	- 197 786 674,07
Cyprus	p.m.	0	234 750,00
Latvia	p.m.	5 480 000	3 161 297,61
Lithuania	p.m.	- 1 225 000	3 481 503,19
Luxembourg	p.m.	- 10 259 000	- 6 403 200,00
Hungary	p.m.	1 932 000	- 7 202 006,86
Malta	p.m.	0	1 379 550,00
Netherlands	p.m.	- 4 505 000	1 088 789,16
Austria	p.m.	3 073 000	8 645 702,52
Poland	p.m.	- 75 926 000	- 49 476 495,63
Portugal	p.m.	12 195 000	- 5 193 463,49
Romania	p.m.	2 163 000	1 621 647,83
Slovenia	p.m.	0	256 584,23
Slovakia	p.m.	34 000	- 7 979 411,93
Finland	p.m.	- 8 009 000	1 987 311,47
Sweden	p.m.	- 3 206 000	9 060 425,23
United Kingdom	p.m.	0	- 228 444 791,46
Item 3 1 0 3 — Total	p.m.	- 80 683 434	- 522 295 950,96



**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 2015	Financial year 2014	Financial year 2013
p.m.	4 176 146 434	162 212 525,29

*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 2015	Budget 2014	Outturn 2013
Belgium	p.m.	109 853 000	- 71 448 672,81
Bulgaria	p.m.	0	487 404,28
Czech Republic	p.m.	73 255 000	- 20 167 772,06
Denmark	p.m.	- 117 740 000	- 7 319 713,70
Germany	p.m.	1 386 017 000	655 046 813,96
Estonia	p.m.	7 770 000	8 869 725,49
Ireland	p.m.	105 640 000	104 719 680,37
Greece	p.m.	148 776 000	- 55 743 196,80
Spain	p.m.	634 182 000	- 297 786 532,46
France	p.m.	0	- 12 170 248,48
Croatia	p.m.	- 1 205 000	0,—
Italy	p.m.	381 068 434	- 147 862 799,63
Cyprus	p.m.	0	1 009 407,31
Latvia	p.m.	19 093 000	8 790 229,73
Lithuania	p.m.	8 741 000	4 337 553,12
Luxembourg	p.m.	- 56 671 000	- 30 764 327,53
Hungary	p.m.	37 850 000	- 37 647 611,19
Malta	p.m.	0	6 758 604,45
Netherlands	p.m.	1 107 927 000	- 76 851 515,33
Austria	p.m.	- 60 167 000	- 45 181 114,99
Poland	p.m.	49 123 000	- 73 016 227,92
Portugal	p.m.	109 407 000	2 448 897,61
Romania	p.m.	72 917 000	- 57 334 051,33
Slovenia	p.m.	0	1 240 415,8
Slovakia	p.m.	- 6 697 000	- 12 408 432,93
Finland	p.m.	- 26 310 000	- 69 206 795,82
Sweden	p.m.	193 317 000	17 792 350,12
United Kingdom	p.m.	0	365 620 456,02
Item 3 2 0 3 — Total	p.m.	4 176 146 434	162 212 525,29

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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	- 83 117,97

*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 2015	Budget 2014	Outturn 2013
Belgium	p.m.	p.m.	1 734 464,81
Bulgaria	p.m.	p.m.	178 324,39
Czech Republic	p.m.	p.m.	599 168,23
Denmark	p.m.	p.m.	- 3 915 012,19
Germany	p.m.	p.m.	12 563 438,84
Estonia	p.m.	p.m.	76 317,48
Ireland	p.m.	p.m.	- 2 994 073,71
Greece	p.m.	p.m.	896 007,92
Spain	p.m.	p.m.	4 680 207,35
France	p.m.	p.m.	9 512 879,41
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	7 164 110,40
Cyprus	p.m.	p.m.	78 830,11
Latvia	p.m.	p.m.	101 478,23
Lithuania	p.m.	p.m.	146 723,39
Luxembourg	p.m.	p.m.	134 572,61
Hungary	p.m.	p.m.	407 869,73
Malta	p.m.	p.m.	29 516,42
Netherlands	p.m.	p.m.	2 781 128,9
Austria	p.m.	p.m.	1 404 073,25
Poland	p.m.	p.m.	1 670 745,22
Portugal	p.m.	p.m.	741 582,83
Romania	p.m.	p.m.	604 254,17
Slovenia	p.m.	p.m.	160 748,07
Slovakia	p.m.	p.m.	319 452,91
Finland	p.m.	p.m.	884 954,22
Sweden	p.m.	p.m.	1 869 673,16
United Kingdom	p.m.	p.m.	- 41 914 554,12
<i>Article 3 4 0 — Total</i>	p.m.	p.m.	- 83 117,97

**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 2015	Financial year 2014	Financial year 2013
p.m.	0,—	4 237 575,39

*Remarks*

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

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.

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

*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.

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

**3 5 0** (cont'd)

**3 5 0 4** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	p.m.	4 520 547	- 1 560 520,00
Bulgaria	p.m.	562 835	347 361,00
Czech Republic	p.m.	2 556 272	590 509,44
Denmark	p.m.	3 345 263	- 2 767 464,85
Germany	p.m.	10 941 079	- 5 926 083,00
Estonia	p.m.	334 638	- 102 455,00
Ireland	p.m.	5 207 662	- 1 276 162,00
Greece	p.m.	452 777	- 11 973 529,00
Spain	p.m.	5 161 577	- 19 472 383,00
France	p.m.	36 713 295	- 44 165 819,00
Croatia	—	—	0,—
Italy	p.m.	25 185 874	- 25 357 823,00
Cyprus	p.m.	919 896	- 337 011,00
Latvia	p.m.	377 190	85 890,94
Lithuania	p.m.	527 852	- 214 388,00
Luxembourg	p.m.	- 467 949	- 694 287,00
Hungary	p.m.	925 341	- 2 305 660,71
Malta	p.m.	320 963	7 989,00
Netherlands	p.m.	1 088 457	- 2 758 821,00
Austria	p.m.	439 387	- 712 461,00
Poland	p.m.	4 287 709	- 2 893 204,95
Portugal	p.m.	2 496 000	- 244 526,00
Romania	p.m.	- 392 307	22 554,13
Slovenia	p.m.	896 466	- 485 496,00
Slovakia	p.m.	913 354	- 1 338 212,00
Finland	p.m.	822 308	- 1 122 623,00
Sweden	p.m.	867 048	2 282 300,53
United Kingdom	p.m.	- 109 003 534	126 609 899,86
Item 3 5 0 4 — Total	p.m.	0	4 237 575,39

**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 2015	Financial year 2014	Financial year 2013
p.m.	0,—	0,—

*Remarks*

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

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

*Legal basis*

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

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

**3 6 0** (cont'd)

**3 6 0 4** (cont'd)

Member State	Budget 2015	Budget 2014	Outturn 2013
Belgium	p.m.	8 101 453	0,—
Bulgaria	p.m.	1 375 381	0,—
Czech Republic	p.m.	5 056 538	0,—
Denmark	p.m.	7 280 734	0,—
Germany	p.m.	18 309 269	0,—
Estonia	p.m.	885 630	0,—
Ireland	p.m.	8 409 370	0,—
Greece	p.m.	3 438 553	0,—
Spain	p.m.	21 543 140	0,—
France	p.m.	58 179 865	0,—
Croatia	p.m.	—	0,—
Italy	p.m.	37 543 615	0,—
Cyprus	p.m.	479 335	0,—
Latvia	p.m.	1 333 866	0,—
Lithuania	p.m.	1 324 873	0,—
Luxembourg	p.m.	- 29 470	0,—
Hungary	p.m.	4 872 613	0,—
Malta	p.m.	438 532	0,—
Netherlands	p.m.	2 529 744	0,—
Austria	p.m.	1 155 028	0,—
Poland	p.m.	17 881 528	0,—
Portugal	p.m.	5 178 017	0,—
Romania	p.m.	305 779	0,—
Slovenia	p.m.	1 156 634	0,—
Slovakia	p.m.	1 786 552	0,—
Finland	p.m.	1 891 154	0,—
Sweden	p.m.	2 983 045	0,—
United Kingdom	p.m.	- 213 410 778	0,—
Item 3 6 0 4 — Total	p.m.	0	0,—



## 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 2015	Financial year 2014	Financial year 2013	% 2013/2015
	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>	677 271 687	654 290 626	620 108 853,76	91,56
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.	22 850,10	
4 0 4	<i>Proceeds from the special levy and the solidarity levy on the salaries of Members of the institutions, officials and other servants in active employment</i>	76 200 621	68 333 233	409 187,70	0,54
	CHAPTER 4 0 — TOTAL	753 472 308	722 623 859	620 540 891,56	82,36
	CHAPTER 4 1				
4 1 0	<i>Staff contributions to the pension scheme</i>	421 735 470	435 628 040	445 524 833,32	105,64
4 1 1	<i>Transfer or purchase of pension rights by staff</i>	103 896 621	92 862 947	104 883 767,68	100,95
4 1 2	<i>Contributions to the pensions scheme by officials and temporary staff on leave on personal grounds</i>	110 000	110 000	76 835,82	69,85
	CHAPTER 4 1 — TOTAL	525 742 091	528 600 987	550 485 436,82	104,71
	CHAPTER 4 2				
4 2 0	<i>Employer's contribution by decentralised agencies and international organisations to the pension scheme</i>	21 738 484	23 774 384	28 239 167,47	129,90
4 2 1	<i>Contributions by Members of the European Parliament to the pension scheme</i>	p.m.	p.m.	10 379,—	
	CHAPTER 4 2 — TOTAL	21 738 484	23 774 384	28 249 546,47	129,95
	<b>Title 4 — Total</b>	<b>1 300 952 883</b>	<b>1 274 999 230</b>	<b>1 199 275 874,85</b>	<b>92,18</b>

## 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 2015	Financial year 2014	Financial year 2013
677 271 687	654 290 626	620 108 853,76

*Remarks*

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

European Parliament	69 674 060
Council	22 576 000
Commission:	448 080 407
— administration	(364 483 000)
— research and technological development	(15 098 064)
— research (indirect actions)	(16 799 500)
— European Anti-Fraud Office (OLAF)	(3 091 000)
— European Personnel Selection Office (EPSO)	(610 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(2 417 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(843 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(1 116 000)
— Publications Office of the European Union (OP)	(3 245 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(275 694)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(695 555)
— Bio-based Industries Joint Undertaking (BBI)	(57 401)
— Body of European Regulators for Electronic Communications (BEREC)	(68 051)
— Clean Sky Joint Undertaking (CSJU)	(169 949)
— Community Plant Variety Office (CPVO)	(256 138)
— Consumers, Health and Food Executive Agency (Chafea ex EAHC)	(128 480)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(1 159 729)
— Electronic Components and Systems for European Leadership JU (ECSEL ex Artemis & ENIAC)	(165 561)
— European Agency for Safety and Health at Work (EU-OSHA)	(255 981)

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

4 0 0

*(cont'd)*

— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(834 804)
— European Asylum Support Office (EASO)	(240 378)
— European Aviation Safety Agency (EASA)	(1 980 354)
— European Banking Authority (EBA)	(932 674)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(731 692)
— European Centre for Disease Prevention and Control (ECDC)	(1 223 078)
— European Centre for the Development of Vocational Training (Cedefop)	(604 191)
— European Chemicals Agency (ECHA)	(3 260 979)
— European Environment Agency (EEA)	(1 130 686)
— European Fisheries Control Agency (EFCA)	(277 186)
— European Food Safety Authority (EFSA)	(1 340 945)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(616 327)
— European GNSS Supervisory Authority (Galileo)	(836 992)
— European Institute for Gender Equality (EIGE)	(141 555)
— European Institute of Innovation and Technology (EIT)	(142 755)
— European Insurance and Occupational Pensions Authority (EIOPA)	(546 511)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(2 119 898)
— European Maritime Safety Agency (EMSA)	(949 944)
— European Medicines Agency (EMA)	(4 302 569)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(546 070)
— European Network and Information Security Agency (ENISA)	(241 746)
— European Police College (CEPOL)	(176 864)
— European Police Office (Europol)	(2 392 721)
— European Rail Joint Undertaking (Shift2Rail)	(38 268)
— European Railway Agency (ERA)	(796 815)
— European Research Council Executive Agency (ERCEA)	(1 001 865)
— European Securities and Markets Authority (ESMA)	(820 428)
— European Training Foundation (ETF)	(870 655)
— European Union Agency for Fundamental Rights (FRA)	(472 634)
— Executive Agency for Small and Medium-sized Enterprises (EASME ex EACI)	(408 781)
— Fuel Cells and Hydrogen Technology Joint Undertaking (FCH)	(114 803)
— Innovation and Networks Executive Agency (INEA exTEN-T EA)	(272 197)
— Innovative Medicines Initiative Joint Undertaking (IMI)	(260 995)
— New Generation European Air Traffic Management System Joint Undertaking (SESAR)	(214 697)

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

4 0 0

*(cont'd)*

— Office for Harmonization in the Internal Market (OHIM)	(4 176 047)
— Research Executive Agency (REA)	(1 088 171)
— Translation Centre for the bodies of the European Union (CdT)	(1 038 029)
Court of Justice of the European Union	23 694 000
Court of Auditors	10 838 000
European Economic and Social Committee	4 633 256
Committee of the Regions	3 345 273
European Ombudsman	633 691
European Data Protection Supervisor	497 000
European External Action Service	22 070 000
European Investment Bank	43 730 000
European Central Bank	24 000 000
European Investment Fund	3 500 000
	Total 677 271 687

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8).

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

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

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

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

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

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

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

4 0 3 ***Proceeds from the temporary contribution from the salaries of Members of the institutions, officials and other servants in active employment***

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	22 850,10

*Remarks*

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

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

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

— 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.)	
— 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	<hr/> p.m.

*Legal basis*

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

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

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

Financial year 2015	Financial year 2014	Financial year 2013
76 200 621	68 333 233	409 187,70

*Remarks*

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

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

4 0 4

*(cont'd)*

European Parliament	9 412 163
Council	3 170 000
Commission:	53 683 717
— administration	(32 782 000)
— research and technological development	(5 253 613)
— research (indirect actions)	(4 860 947)
— European Anti-Fraud Office (OLAF)	(632 000)
— European Personnel Selection Office (EPSO)	(125 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(440 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(153 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(245 000)
— Publications Office of the European Union (OP)	(677 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(64 326)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(61 453)
— Bio-based Industries Joint Undertaking (BBI)	(15 761)
— Body of European Regulators for Electronic Communications (BEREC)	(17 253)
— Clean Sky Joint Undertaking (CSJU)	(38 366)
— Community Plant Variety Office (CPVO)	(56 274)
— Consumers, Health and Food Executive Agency (Chafea ex EAHC)	(24 603)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(194 848)
— Electronic Components and Systems for European Leadership JU (ECSEL ex Artemis & ENIAC)	(34 389)
— European Agency for Safety and Health at Work (EU-OSHA)	(54 155)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(246 491)
— European Asylum Support Office (EASO)	(49 782)
— European Aviation Safety Agency (EASA)	(1 020 629)
— European Banking Authority (EBA)	(146 448)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(115 137)
— European Centre for Disease Prevention and Control (ECDC)	(31 541)
— European Centre for the Development of Vocational Training (Cedefop)	(130 730)
— European Chemicals Agency (ECHA)	(625 929)
— European Environment Agency (EEA)	(187 698)
— European Fisheries Control Agency (EFCA)	(72 017)
— European Food Safety Authority (EFSA)	(296 586)

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

4 0 4

*(cont'd)*

— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(125 743)	
— European GNSS Supervisory Authority (Galileo)	(191 249)	
— European Institute for Gender Equality (EIGE)	(37 271)	
— European Institute of Innovation and Technology (EIT)	(39 526)	
— European Insurance and Occupational Pensions Authority (EIOPA)	(134 012)	
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(377 522)	
— European Maritime Safety Agency (EMSA)	(263 360)	
— European Medicines Agency (EMA)	(656 495)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(140 047)	
— European Network and Information Security Agency (ENISA)	(53 996)	
— European Police College (CEPOL)	(28 458)	
— European Police Office (Europol)	(596 628)	
— European Rail Joint Undertaking (Shift2Rail)	(10 507)	
— European Railway Agency (ERA)	(170 416)	
— European Research Council Executive Agency (ERCEA)	(201 052)	
— European Securities and Markets Authority (ESMA)	(159 226)	
— European Training Foundation (ETF)	(171 430)	
— European Union Agency for Fundamental Rights (FRA)	(106 570)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex EACI)	(67 655)	
— Fuel Cells and Hydrogen Technology Joint Undertaking (FCH)	(31 521)	
— Innovation and Networks Executive Agency (INEA ex TEN-T EA)	(55 377)	
— Innovative Medicines Initiative Joint Undertaking (IMI)	(54 893)	
— New Generation European Air Traffic Management System Joint Undertaking (SESAR)	(49 852)	
— Office for Harmonization in the Internal Market (OHIM)	(882 862)	
— Research Executive Agency (REA)	(192 966)	
— Translation Centre for the bodies of the European Union (CdT)	(232 107)	
Court of Justice of the European Union		4 513 000
Court of Auditors		1 750 000
European Economic and Social Committee		851 410
Committee of the Regions		596 477
European Ombudsman		51 854
European Data Protection Supervisor		81 000
European External Action Service		2 091 000
	Total	76 200 621



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

4 1 0 *Staff contributions to the pension scheme*

Financial year 2015	Financial year 2014	Financial year 2013
421 735 470	435 628 040	445 524 833,32

*Remarks*

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

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

4 1 0

*(cont'd)*

European Parliament	60 237 843
Council	31 357 000
Commission:	282 537 089
— administration	(176 307 000)
— research and technological development	(15 073 762)
— research (indirect actions)	(14 876 941)
— European Anti-Fraud Office (OLAF)	(3 192 000)
— European Personnel Selection Office (EPSO)	(868 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(4 694 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 446 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 389 000)
— Publications Office of the European Union (OP)	(4 276 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(419 542)
— Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(836 541)
— Bio-based Industries Joint Undertaking (BBI)	(79 157)
— Body of European Regulators for Electronic Communications (BEREC)	(118 379)
— Clean Sky Joint Undertaking (CSJU)	(190 932)
— Community Plant Variety Office (CPVO)	(332 948)
— Consumers, Health and Food Executive Agency (Chafea ex EAHC)	(253 345)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(2 226 086)
— Electronic Components and Systems for European Leadership JU (ECSEL ex Artemis & ENIAC)	(200 496)
— European Agency for Safety and Health at Work (EU-OSHA)	(198 096)
— European Agency for the Management of Operational Cooperation at the External Borders (Frontex)	(972 274)
— European Asylum Support Office (EASO)	(240 378)
— European Aviation Safety Agency (EASA)	(5 733 937)
— European Banking Authority (EBA)	(813 407)
— European Body for the Enhancement of Judicial Cooperation (Eurojust)	(1 201 280)
— European Centre for Disease Prevention and Control (ECDC)	(1 923 166)
— European Centre for the Development of Vocational Training (Cedefop)	(827 539)
— European Chemicals Agency (ECHA)	(3 856 178)

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

4 1 0

(cont'd)

— European Environment Agency (EEA)	(1 226 824)
— European Fisheries Control Agency (EFCA)	(402 846)
— European Food Safety Authority (EFSA)	(2 056 527)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(744 641)
— European GNSS Supervisory Authority (Galileo)	(1 174 732)
— European Institute for Gender Equality (EIGE)	(259 810)
— European Institute of Innovation and Technology (EIT)	(270 924)
— European Insurance and Occupational Pensions Authority (EIOPA)	(863 932)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(2 736 437)
— European Maritime Safety Agency (EMSA)	(1 585 823)
— European Medicines Agency (EMA)	(4 426 688)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(756 794)
— European Network and Information Security Agency (ENISA)	(365 594)
— European Police College (CEPOL)	(216 370)
— European Police Office (Europol)	(3 569 878)
— European Rail Joint Undertaking (Shift2Rail)	(52 771)
— European Railway Agency (ERA)	(1 017 949)
— European Research Council Executive Agency (ERCEA)	(1 918 261)
— European Securities and Markets Authority (ESMA)	(967 598)
— European Training Foundation (ETF)	(990 832)
— European Union Agency for Fundamental Rights (FRA)	(670 090)
— Executive Agency for Small and Medium-sized Enterprises (EASME ex EACI)	(812 007)
— Fuel Cells and Hydrogen Technology Joint Undertaking (FCH)	(158 314)
— Innovation and Networks Executive Agency (INEA ex TEN-T EA)	(515 670)
— Innovative Medicines Initiative Joint Undertaking (IMI)	(290 183)
— New Generation European Air Traffic Management System Joint Undertaking (SESAR)	(273 703)
— Office for Harmonization in the Internal Market (OHIM)	(5 506 480)
— Research Executive Agency (REA)	(3 649 644)
— Translation Centre for the bodies of the European Union (CdT)	(1 509 383)

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

## 4 1 0 (cont'd)

Court of Justice of the European Union	16 649 000
Court of Auditors	7 404 000
European Economic and Social Committee	5 239 542
Committee of the Regions	3 755 729
European Ombudsman	539 267
European Data Protection Supervisor	381 000
European External Action Service	13 635 000
Total	421 735 470

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

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

Financial year 2015	Financial year 2014	Financial year 2013
103 896 621	92 862 947	104 883 767,68

*Remarks*

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

European Parliament	9 100 000
Council	p.m.
Commission	94 796 621
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	103 896 621

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

## 4 1 1 (cont'd)

*Legal basis*

Staff Regulations of Officials of the European Union.

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

Financial year 2015	Financial year 2014	Financial year 2013
110 000	110 000	76 835,82

*Remarks*

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

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

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

## CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME

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

Financial year 2015	Financial year 2014	Financial year 2013
21 738 484	23 774 384	28 239 167,47

CHAPTER 4 2 — OTHER CONTRIBUTIONS TO THE PENSION SCHEME (*cont'd*)4 2 0 (*cont'd*)*Remarks*

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

Commission

21 738 484

*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

## 4 2 1

***Contributions by Members of the European Parliament to the pension scheme***

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	10 379,—

*Remarks*

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

European Parliament

p.m.

*Legal basis*

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

## TITLE 5

## REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

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

## CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING

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

Article Item	Heading	Financial year 2015	Financial year 2014	Financial year 2013	% 2013/2015
	CHAPTER 5 0				
<b>5 0 0</b>	<b><i>Proceeds from the sale of movable property (supply of goods)</i></b>				
5 0 0 0	Proceeds from the sale of vehicles — Assigned revenue	p.m.	p.m.	60 765,06	
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	p.m.	p.m.	291 120,45	
5 0 0 2	Proceeds from the supply of goods to other institutions or bodies — Assigned revenue	p.m.	p.m.	1 443 250,32	
	<i>Article 5 0 0 — Total</i>	p.m.	p.m.	1 795 135,83	
<b>5 0 1</b>	<b><i>Proceeds from the sale of immovable property</i></b>	p.m.	p.m.	0,—	
<b>5 0 2</b>	<b><i>Proceeds from the sale of publications, printed works and films — Assigned revenue</i></b>	p.m.	p.m.	835 048,45	
	CHAPTER 5 0 — TOTAL	p.m.	p.m.	2 630 184,28	
	CHAPTER 5 1				
<b>5 1 0</b>	<b><i>Proceeds from the hiring-out of furniture and equipment — Assigned revenue</i></b>	p.m.	p.m.	0,—	
<b>5 1 1</b>	<b><i>Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings</i></b>				
5 1 1 0	Proceeds from letting and subletting immovable property — Assigned revenue	p.m.	p.m.	14 721 446,22	
5 1 1 1	Reimbursement of charges connected with lettings — Assigned revenue	p.m.	p.m.	2 306 241,99	
	<i>Article 5 1 1 — Total</i>	p.m.	p.m.	17 027 688,21	
	CHAPTER 5 1 — TOTAL	p.m.	p.m.	17 027 688,21	
	CHAPTER 5 2				
<b>5 2 0</b>	<b><i>Revenue from investments or loans granted, bank and other interest on the institutions' accounts</i></b>	453 674	1 752 047	3 157 996,35	696,09
<b>5 2 1</b>	<b><i>Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission</i></b>	10 000 000	10 000 000	6 026 158,93	60,26
<b>5 2 2</b>	<b><i>Interest yielded by prefinancing</i></b>	40 000 000	40 000 000	36 260 716,99	90,65
<b>5 2 3</b>	<b><i>Revenue generated on Trust Accounts — Assigned revenue</i></b>	p.m.	p.m.	16 820 928,89	
	CHAPTER 5 2 — TOTAL	50 453 674	51 752 047	62 265 801,16	123,41

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 2015	Financial year 2014	Financial year 2013	% 2013/2015
	CHAPTER 5 5				
5 5 0	<i>Proceeds from the supply of services and work for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf — Assigned revenue</i>	p.m.	p.m.	37 136 427,16	
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.	5 748 710,17	
	CHAPTER 5 5 — TOTAL	p.m.	p.m.	42 885 137,33	
	CHAPTER 5 7				
5 7 0	<i>Revenue arising from the repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	42 678 676,30	
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.	0,—	
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.	167 276 700,82	
5 7 4	<i>Revenue arising from the Commission contribution to the European External Action Service (EEAS) for Commission staff working in Union delegations — Assigned revenue</i>	p.m.	p.m.	269 246 720,19	
	CHAPTER 5 7 — TOTAL	p.m.	p.m.	479 202 097,31	
	CHAPTER 5 8				
5 8 0	<i>Revenue from payments connected with lettings — Assigned revenue</i>	p.m.	p.m.	151 318,84	
5 8 1	<i>Revenue from insurance payments received — Assigned revenue</i>	p.m.	p.m.	979 446,92	
	CHAPTER 5 8 — TOTAL	p.m.	p.m.	1 130 765,76	
	CHAPTER 5 9				
5 9 0	<i>Other revenue from administrative operations</i>	4 000 000	2 000 000	5 613 837,62	140,35
	CHAPTER 5 9 — TOTAL	4 000 000	2 000 000	5 613 837,62	140,35
	<b>Title 5 — Total</b>	<b>54 453 674</b>	<b>53 752 047</b>	<b>610 755 511,67</b>	<b>1 121,61</b>



## 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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	60 765,06

*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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	291 120,45

*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.

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*)

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	1 443 250,32

*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.

CHAPTER 5 0 — PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY (*cont'd*)5 0 1 *Proceeds from the sale of immovable property*

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	835 048,45

*Remarks*

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

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

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

## CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

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

## 5 1 0 (cont'd)

## Remarks

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

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

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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	14 721 446,22

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

## 5 1 1 (cont'd)

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	2 306 241,99

## 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 2015	Financial year 2014	Financial year 2013
453 674	1 752 047	3 157 996,35

## Remarks

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

European Parliament	410 000
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
Court of Auditors	p.m.
European Economic and Social Committee	40 000
Committee of the Regions	3 674
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	453 674

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

Financial year 2015	Financial year 2014	Financial year 2013
10 000 000	10 000 000	6 026 158,93

*Remarks*

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

Commission 10 000 000

**5 2 2** *Interest yielded by prefinancing*

Financial year 2015	Financial year 2014	Financial year 2013
40 000 000	40 000 000	36 260 716,99

*Remarks*

This article is intended to record revenue from the interest yielded by prefinancing.

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

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

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).

CHAPTER 5 2 — REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST (*cont'd*)5 2 3 **Revenue generated on Trust Accounts — Assigned revenue**

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	16 820 928,89

*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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	37 136 427,16

*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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	5 748 710,17

*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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	42 678 676,30



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

**5 7 0** (cont'd)

*Remarks*

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*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 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	1 67 276 700,82

*Remarks*

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

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	269 246 720,19

*Remarks*

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

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

European External Action Service p.m.

**CHAPTER 5 8 — MISCELLANEOUS COMPENSATION**

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	151 318,84

*Remarks*

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	979 446,92

## CHAPTER 5 8 — MISCELLANEOUS COMPENSATION (cont'd)

5 8 1 (cont'd)

*Remarks*

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

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

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

## CHAPTER 5 9 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS

5 9 0 *Other revenue from administrative operations*

Financial year 2015	Financial year 2014	Financial year 2013
4 000 000	2 000 000	5 613 837,62

*Remarks*

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

European Parliament	p.m.
Council	p.m.
Commission	4 000 000
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	4 000 000

## 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 2015	Financial year 2014	Financial year 2013	% 2013/2015
	CHAPTER 6 0				
<b>6 0 1</b>	<b>Miscellaneous research programmes</b>				
6 0 1 1	Switzerland/Euratom cooperation agreements on controlled thermonuclear fusion and plasma physics — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 2	European fusion development agreements (EFDAs) — Assigned revenue	p.m.	p.m.	17 060 314,18	
6 0 1 3	Cooperation agreements with third countries under Union research programmes — Assigned revenue	p.m.	p.m.	527 209 566,75	
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.	544 269 880,93	
<b>6 0 2</b>	<b>Other programmes</b>				
6 0 2 1	Miscellaneous revenue relating to humanitarian aid — Assigned revenue	p.m.	p.m.	17 988 984,03	
	<i>Article 6 0 2 — Total</i>	p.m.	p.m.	17 988 984,03	
<b>6 0 3</b>	<b>Association agreements between the Union and third countries</b>				
6 0 3 1	Revenue accruing from the participation of the candidate countries and the western Balkan potential candidates in Union programmes — Assigned revenue	p.m.	p.m.	260 787 394,39	
6 0 3 2	Revenue accruing from the participation of third countries, other than candidate countries and western Balkan potential candidates in customs cooperation agreements — Assigned revenue	p.m.	p.m.	190 949,38	
6 0 3 3	Participation of outside bodies in Union activities — Assigned revenue	p.m.	p.m.	31 735 855,53	
	<i>Article 6 0 3 — Total</i>	p.m.	p.m.	292 714 199,30	
	CHAPTER 6 0 — TOTAL	p.m.	p.m.	854 973 064,26	
	CHAPTER 6 1				
<b>6 1 1</b>	<b>Repayment of expenditure incurred on behalf of one or more Member States</b>				
6 1 1 3	Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue	p.m.	p.m.	52 762 018,07	

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

Article Item	Heading	Financial year 2015	Financial year 2014	Financial year 2013	% 2013/2015
<b>6 1 1</b>	(cont'd)				
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.	52 762 018,07	
<b>6 1 2</b>	<b>Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue</b>	p.m.	p.m.	12 256,60	
<b>6 1 4</b>	<b>Repayment of Union support to commercially successful projects and activities</b>				
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,—	
<b>6 1 5</b>	<b>Repayment of unused Union aid</b>				
6 1 5 0	Repayment of unused aid from European Social Fund, European Regional Development Fund, European Agricultural Guidance and Guarantee Fund, Financial Instrument for Fisheries Guidance, Cohesion Fund, European Union Solidarity Fund, ISPA, IPA, EFF, FEAD and EMFF — Assigned revenue	p.m.	p.m.	424 926 415,45	
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.	800,—	
6 1 5 7	Repayments of payments on account under the Structural Funds, the Cohesion Fund, the European Fisheries Fund, the Fund for European Aid to the Most Deprived and the European Maritime and Fisheries Fund — Assigned revenue	p.m.	p.m.	7 504 528,88	
6 1 5 8	Repayment of miscellaneous unused Union aid — Assigned revenue	p.m.	p.m.	729 933,78	
	<i>Article 6 1 5 — Total</i>	p.m.	p.m.	433 161 678,11	
<b>6 1 6</b>	<b>Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>6 1 7</b>	<b>Repayment of amounts paid in connection with Union aid to third countries</b>				
6 1 7 0	Repayments within the framework of cooperation with South Africa — Assigned revenue	p.m.	p.m.	676 018,51	
	<i>Article 6 1 7 — Total</i>	p.m.	p.m.	676 018,51	

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

Article Item	Heading	Financial year 2015	Financial year 2014	Financial year 2013	% 2013/2015
<b>6 1 8</b>	<b>Repayment of amounts paid in connection with food aid</b>				
6 1 8 0	Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue	p.m.	p.m.	108 962,67	
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.	p.m.	25 362,22	
	<i>Article 6 1 8 — Total</i>	p.m.	p.m.	134 324,89	
<b>6 1 9</b>	<b>Repayment of other expenditure incurred on behalf of outside bodies</b>				
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.	182 689,33	
	<i>Article 6 1 9 — Total</i>	p.m.	p.m.	182 689,33	
	<b>CHAPTER 6 1 — TOTAL</b>	p.m.	p.m.	486 928 985,51	
	<b>CHAPTER 6 2</b>				
<b>6 2 0</b>	<b>Supply against payment of source materials or special fissile materials (point (b) of Article 6 of the Euratom Treaty) — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>6 2 2</b>	<b>Revenue from services provided by the Joint Research Centre to outside bodies against payment</b>				
6 2 2 1	Revenue from the operation of the high-flux reactor (HFR) to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	8 706 828,74	
6 2 2 3	Other revenue from services provided by the Joint Research Centre to outside bodies against payment to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	8 269 646,52	
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.	225 762,99	
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.	64 201 319,79	
	<i>Article 6 2 2 — Total</i>	p.m.	p.m.	81 403 558,04	
<b>6 2 4</b>	<b>Revenue from licences granted by the Commission on inventions resulting from Union research, irrespective of whether they can be patented (indirect action) — Assigned revenue</b>	p.m.	p.m.	0,—	
	<b>CHAPTER 6 2 — TOTAL</b>	p.m.	p.m.	81 403 558,04	

## CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS

Article Item	Heading	Financial year 2015	Financial year 2014	Financial year 2013	% 2013/ 2015
	CHAPTER 6 3				
<b>6 3 0</b>	<b>Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue</b>	p.m.	p.m.	293 208 636,—	
<b>6 3 1</b>	<b>Contributions within the framework of the Schengen acquis</b>				
6 3 1 1	Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue	p.m.	p.m.	1 812 111,20	
6 3 1 2	Contributions for the development, establishment, operation and use of large-scale information systems under the agreements concluded with Iceland, Norway, Switzerland and Liechtenstein — Assigned revenue	p.m.	p.m.	4 322 386,95	
6 3 1 3	Other contributions within the framework of the Schengen acquis (Iceland, Norway, Switzerland and Liechtenstein) — Assigned revenue	p.m.	p.m.	37 093 666,75	
	<i>Article 6 3 1 — Total</i>	p.m.	p.m.	43 228 164,90	
<b>6 3 2</b>	<b>Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue</b>	p.m.	p.m.	87 861 046,04	
<b>6 3 3</b>	<b>Contributions to certain external aid programmes</b>				
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.	9 528 537,46	
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.	9 528 537,46	
<b>6 3 4</b>	<b>Contributions from trust funds and financial instruments — Assigned revenue</b>				
6 3 4 0	Contributions from trust funds to the management costs of the Commission — Assigned revenue	p.m.	p.m.	0,—	
6 3 4 1	Contributions from financial instruments — Assigned revenue	p.m.	p.m.		
	<i>Article 6 3 4 — Total</i>	p.m.	p.m.	0,—	
	CHAPTER 6 3 — TOTAL	p.m.	p.m.	433 826 384,40	



**CHAPTER 6 5 — FINANCIAL CORRECTIONS****CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS****CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT**

Article Item	Heading	Financial year 2015	Financial year 2014	Financial year 2013	% 2013/2015
	CHAPTER 6 5				
6 5 0	<i>Financial corrections prior to 2015 in connection with the ERDF, the ESF, the EAGGF-Guidance, the FIGF, the Cohesion Fund, the EFF, EMFF, Sapard and IPA — Assigned revenue</i>	—	p.m.	436 120 128,23	
6 5 1	<i>Financial corrections related to the programming periods before 2000</i>	p.m.			
6 5 2	<i>Financial corrections related to the programming period 2000-2006 — Assigned revenue</i>	p.m.			
6 5 3	<i>Financial corrections related to the programming period 2007-2013 — Assigned revenue</i>	p.m.			
6 5 4	<i>Financial corrections related to the programming period 2014-2020 — Assigned revenue</i>	p.m.			
	CHAPTER 6 5 — TOTAL	p.m.	p.m.	436 120 128,23	
	CHAPTER 6 6				
6 6 0	<i>Other contributions and refunds</i>				
6 6 0 0	Other assigned contributions and refunds — Assigned revenue	p.m.	p.m.	520 758 025,39	
6 6 0 1	Other non-assigned contributions and refunds	60 000 000	60 000 000	42 606 139,40	71,01
	Article 6 6 0 — Total	60 000 000	60 000 000	563 364 164,79	938,94
	CHAPTER 6 6 — TOTAL	60 000 000	60 000 000	563 364 164,79	938,94
	CHAPTER 6 7				
6 7 0	<i>Revenue concerning European Agricultural Guarantee Fund</i>				
6 7 0 1	Clearance of European Agricultural Guarantee Fund accounts — Assigned revenue	p.m.	p.m.	593 564 006,54	
6 7 0 2	European Agricultural Guarantee Fund irregularities — Assigned revenue	p.m.	p.m.	155 144 099,11	
6 7 0 3	Super-levy from milk producers — Assigned revenue	p.m.	p.m.	80 246 086,87	
	Article 6 7 0 — Total	p.m.	p.m.	828 954 192,52	
6 7 1	<i>Revenue concerning European Agricultural Fund for Rural Development</i>				
6 7 1 1	Clearance of accounts European Agricultural Fund for Rural Development — Assigned revenue	p.m.	p.m.	212 191 255,33	
6 7 1 2	European Agricultural Fund for Rural Development irregularities — Assigned revenue	p.m.	p.m.	0,—	
	Article 6 7 1 — Total	p.m.	p.m.	212 191 255,33	
	CHAPTER 6 7 — TOTAL	p.m.	p.m.	1 041 145 447,85	
	<b>Title 6 — Total</b>	<b>60 000 000</b>	<b>60 000 000</b>	<b>3 897 761 733,08</b>	<b>6 496,27</b>

## TITLE 6

## CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES

## CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES

6 0 1 *Miscellaneous research programmes*

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	17 060 314,18

*Remarks*

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	527 209 566,75

*Remarks*

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

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

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

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

*Legal basis*

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

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

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

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

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

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

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

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

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

Council Decision ... of 10 November 2014 on the signature and provisional application of the Agreement for scientific and technological cooperation between the European Union and the Faroe Islands associating the Faroe Islands to Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) (OJ L ..., ..., p. ...).

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

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 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

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

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

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

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

**6 0 2** **Other programmes**

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	17 988 984,03

*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).

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	260 787 394,39

*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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 Union programmes to the candidate countries.

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	190 949,38

*Remarks*

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

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

*Legal basis*

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

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

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

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

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).

**CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES** (*cont'd*)**6 0 3** (*cont'd*)6 0 3 2 (*cont'd*)

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).

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	31 735 855,53

*Remarks*

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

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

**CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE****6 1 1** *Repayment of expenditure incurred on behalf of one or more Member States*

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	52 762 018,07

*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 2013 will be used for research in 2015. 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 2015 comes to EUR 47 700 000.

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

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



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

6 1 1 (cont'd)

6 1 1 3 (cont'd)

*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 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	12 256,60

*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	<u>p.m.</u>

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 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

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

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

*Legal basis*

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

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

## 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, European Union Solidarity Fund, ISPA, IPA, EFF, FEAD and EMFF — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	424 926 415,45

*Remarks*

Repayment of unused aid from the European Social Fund, the European Regional Development Fund, the European Agricultural Guidance and Guarantee Fund, the Financial Instrument for Fisheries Guidance, the Cohesion Fund, the European Union Solidarity Fund, the Instrument for Structural Policies for Pre-Accession (ISPA), the Instrument for Pre-Accession Assistance (IPA), the European Fisheries Fund (EFF), the Fund for European Aid to the Most Deprived (FEAD) 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 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	800,—

**CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE** (*cont'd*)**6 1 5** (*cont'd*)6 1 5 3 (*cont'd*)*Remarks*

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	7 504 528,88

*Remarks*

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

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

*Legal basis*

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

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

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

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

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	729 933,78

*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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

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

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

*Reference acts*

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

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

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	676 018,51

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

6 1 7 0 (cont'd)

*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'.

*Legal basis*

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	108 962,67

*Remarks*

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

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

*Legal basis*

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	25 362,22

*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.

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

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

*Legal basis*

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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	182 689,33

*Remarks*

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

*Legal basis*

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

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

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

## CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	8 706 828,74

*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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	8 269 646,52

*Remarks*

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



CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (*cont'd*)6 2 2 (*cont'd*)6 2 2 3 (*cont'd*)

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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	225 762,99

*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).

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

Financial year 2015	Financial year 2014	Financial year 2013
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'.

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

## 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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	64 201 319,79

*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 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	293 208 636,—

*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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	1 812 111,20

*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.	
		p.m.
	Total	p.m.

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	4 322 386,95

*Remarks*

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

*Legal basis*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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).

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

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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	37 093 666,75

*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'.

*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.

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

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).

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).

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

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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	87 861 046,04

*Remarks*

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

*Legal basis*

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

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

*Reference acts*

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

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



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

**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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	9 528 537,46

*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.

6 3 3 1 Contributions from third countries, including their public agencies, entities or natural persons, to certain external aid programmes financed by the Union and managed by the Commission on their behalf — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
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.

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

## 6 3 4 0 Contributions from trust funds to the management costs of the Commission — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

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

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

*Legal basis*

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

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

## 6 3 4 1 Contributions from financial instruments — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	

*Remarks*

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

*Legal basis*

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

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

## CHAPTER 6 5 — FINANCIAL CORRECTIONS

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

Financial year 2015	Financial year 2014	Financial year 2013
—	p.m.	436 120 128,23

*Remarks**Former Item 6 5 0 0*

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

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

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

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

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

*Legal basis*

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

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

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

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

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

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

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

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 1085/2006 of 17 July 2006 establishing an Instrument for Pre-Accession Assistance (IPA) (OJ L 210, 31.7.2006, p. 82).

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

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

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.		

*Remarks*

*New article*

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

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

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

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

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

*Legal basis*

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

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

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

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

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

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

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

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

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

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

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

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)6 5 2 **Financial corrections related to the programming period 2000-2006 — Assigned revenue**

Financial year 2015	Financial year 2014	Financial year 2013
p.m.		

*Remarks**New article*

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

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

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

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

*Legal basis*

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

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

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

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

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

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

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

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

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

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

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).

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.		

Remarks

New article

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

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

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

CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)6 5 3 (*cont'd*)*Legal basis*

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

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

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

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

6 5 4 **Financial corrections related to the programming period 2014-2020 — Assigned revenue**

Financial year 2015	Financial year 2014	Financial year 2013
p.m.		

*Remarks**New article*

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

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

*Legal basis*

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

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



CHAPTER 6 5 — FINANCIAL CORRECTIONS (*cont'd*)6 5 4 (*cont'd*)

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

## CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

6 6 0 *Other contributions and refunds*

## 6 6 0 0 Other assigned contributions and refunds — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	520 758 025,39

*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.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Ombudsman	p.m.
European External Action Service	p.m.
Total	<u>p.m.</u>

## 6 6 0 1 Other non-assigned contributions and refunds

Financial year 2015	Financial year 2014	Financial year 2013
60 000 000	60 000 000	42 606 139,40

*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	<u>60 000 000</u>

**CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT**

**6 7 0 Revenue concerning European Agricultural Guarantee Fund**

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

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	593 564 006,54

*Remarks*

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

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

In accordance with Article 1(3) of Regulation (EC) No 320/2006 and Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 1 198 600 000, including EUR 330 000 000 carried over from 2014 to 2015 in accordance with Article 14 of Regulation (EU, Euratom) No 966/2012. When establishing the budget for 2015, an amount of EUR 469 300 000 was taken into account for financing the needs of measures under Article 05 02 08, an amount of EUR 54 300 000 was taken into account for financing the needs of measures under Article 05 02 12 and the remaining amount of EUR 675 000 000 was taken into account for financing the needs of measures under Article 05 03 01.

*Legal basis*

Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community and amending Regulation (EC) No 1290/2005 on the financing of the common agricultural policy (OJ L 58, 28.2.2006, p. 42).

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

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

**CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT** (*cont'd*)

**6 7 0** (*cont'd*)

6 7 0 2 European Agricultural Guarantee Fund irregularities — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	155 144 099,11

*Remarks*

This item is intended to accommodate amounts recovered following irregularities or negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received, as well as securities, deposits or guarantees forfeited concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee section) under Heading 1 of the 2000-2006 Financial Perspectives and the European Agricultural Guarantee Fund (EAGF) under Heading 2 of the 2007-2013 and the 2014-2020 Multiannual Financial Framework in accordance with Articles 54 and 55 of Regulation (EU) No 1306/2013.

This item is also intended to accommodate amounts recovered following irregularities or oversight, including interest, penalties and securities acquired, resulting from expenditure financed by the temporary scheme for the restructuring of the sugar industry (Sugar Restructuring Fund) in the Community established by Regulation (EC) No 320/2006, which ended on 30 September 2012.

It is also intended to accommodate the net amounts recovered for which Member States may retain 20 % as provided for in Article 55 of Regulation (EU) No 1306/2013.

In accordance with Article 1(3) of Regulation (EC) No 320/2006 and Articles 43 and 55 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 165 000 000. When establishing the budget for 2015, this amount was taken into account for financing the needs of measures under Article 05 03 01.

*Legal basis*

Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in the Community and amending Regulation (EC) No 1290/2005 on the financing of the common agricultural policy (OJ L 58, 28.2.2006, p. 42).

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

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

**CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT** (*cont'd*)

**6 7 0** (*cont'd*)

6 7 0 3 Super-levy from milk producers — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	80 246 086,87

*Remarks*

This item is intended to accommodate amounts related to the surplus levy applying to the milk quota system which are collected or recovered in accordance with the provisions of Section III of Chapter III of Title I of Part II of Regulation (EC) No 1234/2007, in particular Article 78 thereof.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 174 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under European Agricultural Guarantee Fund of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 405 000 000. When establishing the budget for 2015, this amount was taken into account for financing the needs of measures under Article 05 03 01.

*Legal basis*

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

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

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

**6 7 1** ***Revenue concerning European Agricultural Fund for Rural Development***

6 7 1 1 Clearance of accounts European Agricultural Fund for Rural Development — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	212 191 255,33

**CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT** (*cont'd*)

**6 7 1** (*cont'd*)

6 7 1 1 (*cont'd*)

*Remarks*

This item is intended to accommodate amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the Union budget within the context of rural development financed by the European Agricultural Fund for Rural Development (EAFRD) in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013. Amounts in relation to the repayment of payments on account under the EAFRD are also recorded on this item.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 177 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD.

When establishing the budget for 2015, no specific amount was foreseen for Article 05 04 05 and 05 04 60.

*Legal basis*

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

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

6 7 1 2 European Agricultural Fund for Rural Development irregularities — Assigned revenue

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

This item is intended to accommodate amounts recovered resulting from irregularities and negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received as well as securities forfeited in the context of rural development financed by the European Agricultural Fund for Rural Development (EAFRD) in accordance with Articles 54 and 56 of Regulation (EU) No 1306/2013.

In accordance with Article 43 of Regulation (EU) No 1306/2013, such amounts shall be regarded as assigned revenue within the meaning of Articles 21 and 177 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budgetary item under the EAFRD.

**CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT** (*cont'd*)

**6 7 1** (*cont'd*)

6 7 1 2 (*cont'd*)

When establishing the budget for 2015, no specific amount was foreseen for Articles 05 04 05 and 05 04 60.

*Legal basis*

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

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

## TITLE 7

## INTEREST ON LATE PAYMENTS AND FINES

## CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

## CHAPTER 7 1 — FINES

## CHAPTER 7 2 — INTEREST ON DEPOSITS AND FINES

Article Item	Heading	Financial year 2015	Financial year 2014	Financial year 2013	% 2013/ 2015
	CHAPTER 7 0				
<b>7 0 0</b>	<b>Interest on late payments</b>				
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	21 269 225,04	425,38
7 0 0 1	Other interest on late payments	3 000 000	3 000 000	739 442,82	24,65
	<i>Article 7 0 0 — Total</i>	8 000 000	8 000 000	22 008 667,86	275,11
<b>7 0 1</b>	<b>Interest on late payments and other interest on fines</b>	15 000 000	329 000 000	248 687 696,88	1 657,92
	CHAPTER 7 0 — TOTAL	23 000 000	337 000 000	270 696 364,74	1 176,94
	CHAPTER 7 1				
<b>7 1 0</b>	<b>Fines, periodic penalty payments and other penalties</b>	100 000 000	3 636 000 000	2 674 688 673,85	2 674,69
7 1 1	Excess emissions premiums for new passenger cars	p.m.	p.m.	0,—	
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.	p.m.	27 398 000,—	
	CHAPTER 7 1 — TOTAL	100 000 000	3 636 000 000	2 702 086 673,85	2 702,09
	CHAPTER 7 2				
<b>7 2 0</b>	<b>Interest on deposits and fines</b>				
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,—	
	<b>Title 7 — Total</b>	<b>123 000 000</b>	<b>3 973 000 000</b>	<b>2 972 783 038,59</b>	<b>2 416,90</b>

**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 2015	Financial year 2014	Financial year 2013
5 000 000	5 000 000	21 269 225,04

*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	5 000 000

*Legal basis*

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

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

7 0 0 1      Other interest on late payments

Financial year 2015	Financial year 2014	Financial year 2013
3 000 000	3 000 000	739 442,82



CHAPTER 7 0 — INTEREST ON LATE PAYMENTS (*cont'd*)7 0 0 (*cont'd*)7 0 0 1 (*cont'd*)*Remarks*

This item is intended to record interest on the late payment of entitlements other than own resources.

Commission	3 000 000
European External Action Service	p.m.
Total	3 000 000

*Legal basis*

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3), and in particular Article 2(5) of Protocol 32 thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25), and in particular Article 102 thereof.

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

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

7 0 1 ***Interest on late payments and other interest on fines***

Financial year 2015	Financial year 2014	Financial year 2013
15 000 000	329 000 000	248 687 696,88

*Remarks*

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

**CHAPTER 7 0 — INTEREST ON LATE PAYMENTS** (*cont'd*)**7 0 1** (*cont'd*)*Legal basis*

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 78(4) thereof.

Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1), and in particular Article 83 thereof.

**CHAPTER 7 1 — FINES****7 1 0** *Fines, periodic penalty payments and other penalties*

Financial year 2015	Financial year 2014	Financial year 2013
100 000 000	3 636 000 000	2 674 688 673,85

*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.

## CHAPTER 7 1 — FINES (cont'd)

## 7 1 0 (cont'd)

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 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

*Remarks*

This article is intended to record any excess emissions premium imposed by the Commission.

The objective of Regulation (EC) No 443/2009 is to set emission performance standards for new passenger cars registered in the Union, which forms part of the Union's integrated approach to reducing CO<sub>2</sub> 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 CO<sub>2</sub> 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 CO<sub>2</sub> 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 CO<sub>2</sub> emissions from new passenger cars pursuant to Regulation (EC) No 443/2009 of the European Parliament and of the Council (OJ L 47, 18.2.2012, p. 71).

7 1 2 **Penalty payments and lump sums imposed on a Member State for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaty**

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	27 398 000,—

*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 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013	% 2013/ 2015
	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.	151 000 000	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.	151 000 000	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 2015	Financial year 2014	Financial year 2013	% 2013/2015
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>	6 890 000	2 477 000	1 839 600,—	26,70
	CHAPTER 8 5 — TOTAL	6 890 000	2 477 000	1 839 600,—	26,70
	<b>Title 8 — Total</b>	<b>6 890 000</b>	<b>153 477 000</b>	<b>1 839 600,—</b>	<b>26,70</b>

## TITLE 8

### BORROWING AND LENDING OPERATIONS

#### CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES

##### 8 0 0 *European Union guarantee for Union borrowings for balance of payments support*

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

##### *Remarks*

The Union guarantee is for borrowings raised on the capital markets or from financial institutions. The amount in principal of loans which may then be granted to the Member States is limited to EUR 50 000 000 000.

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 02 02 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

##### *Legal basis*

Council Regulation (EC) No 332/2002 of 18 February 2002 establishing a facility providing medium-term financial assistance for Member States' balances of payment (OJ L 53, 23.2.2002, p. 1).

Council Decision 2009/102/EC of 4 November 2008 providing Community medium-term financial assistance for Hungary (OJ L 37, 6.2.2009, p. 5).

Council Decision 2009/290/EC of 20 January 2009 providing Community medium-term financial assistance for Latvia (OJ L 79, 25.3.2009, p. 39).

Council Decision 2009/459/EC of 6 May 2009 providing Community medium-term financial assistance for Romania (OJ L 150, 13.6.2009, p. 8).

Council Decision 2011/288/EU of 12 May 2011 providing precautionary EU medium-term financial assistance for Romania (OJ L 132, 19.5.2011, p. 15).

Council Decision 2013/531/EU of 22 October 2013 providing precautionary Union medium-term financial assistance to Romania (OJ L 286, 29.10.2013, p. 1).

##### 8 0 1 *European Union guarantee for Euratom borrowings*

Financial year 2015	Financial year 2014	Financial year 2013
p.m.	p.m.	0,—

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

**8 0 1** (*cont'd*)

*Remarks*

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 04 03 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

*Legal basis*

Council Decision 77/270/Euratom of 29 March 1977 empowering the Commission to issue Euratom loans for the purpose of contributing to the financing of nuclear power stations (OJ L 88, 6.4.1977, p. 9).

Council Decision 77/271/Euratom of 29 March 1977 on the implementation of Decision 77/270/Euratom empowering the Commission to issue Euratom loans for the purpose of contributing to the financing of nuclear power stations (OJ L 88, 6.4.1977, p. 11).

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

Financial year 2015	Financial year 2014	Financial year 2013
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 2015	Financial year 2014	Financial year 2013
p.m.	151 000 000	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.

This article may accommodate, in accordance with Article 21 of the Financial Regulation, assigned revenue which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

*Legal basis*

For the legal basis, see remarks for Chapters 21 03 and 22 02 of the statement of expenditure in Section III 'Commission'.

**8 1 3** *Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in the Mediterranean region and South Africa under the European Union Investment Partners operation*

Financial year 2015	Financial year 2014	Financial year 2013
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 (EU) No 1291/2013 of the European Parliament and of the Council of 11 December 2013 establishing Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020) and repealing Decision No 1982/2006/EC (OJ L 347, 20.12.2013, p. 104).

For the legal basis, see also remarks for Articles 21 02 51 and 21 03 51 of the statement of expenditure in Section III 'Commission'.

**CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES**

**8 2 7 *European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries***

Financial year 2015	Financial year 2014	Financial year 2013
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).

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).

**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 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).

Decision 1351/2013/EU of the European Parliament and of the Council of 11 December 2013 on providing macro-financial assistance to the Hashemite Kingdom of Jordan (OJ L 341, 11.12.2013, p. 4).

Council Decision 2014/215/EU of 14 April 2014 providing macro-financial assistance to Ukraine (OJ L 111, 15.4.2014, p. 85).

Decision 534/2014/EU of the European Parliament and of the Council of 15 May 2014 providing macro-financial assistance to the Republic of Tunisia (OJ L 151, 21.5.2014, p. 9).

**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 2015	Financial year 2014	Financial year 2013
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'.

**CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES** (*cont'd*)

**8 2 8** (*cont'd*)

*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 2015	Financial year 2014	Financial year 2013
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).

**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 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).

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).

**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 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).

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).

**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 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).

Decision No 466/2014/EU of the European Parliament and of the Council of 16 April 2014 granting an EU guarantee to the European Investment Bank against losses under financing operations supporting investment projects outside the Union (OJ L 135, 8.5.2014, p. 1).

**CHAPTER 8 5 — REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES**

**8 5 0** *Dividends paid by the European Investment Fund*

Financial year 2015	Financial year 2014	Financial year 2013
6 890 000	2 477 000	1 839 600,—

*Remarks*

This article is intended to receive any dividends paid by the European Investment Fund in respect of this contribution.

*Legal basis*

Council Decision 94/375/EC of 6 June 1994 on Community membership of the European Investment Fund (OJ L 173, 7.7.1994, p. 12).

Council Decision 2007/247/EC of 19 April 2007 on the Community participation in the capital increase of the European Investment Fund (OJ L 107, 25.4.2007, p. 5).

Decision No 562/2014/EU of the European Parliament and of the Council of 15 May 2014 on the participation of the European Union in the capital increase of the European Investment Fund (OJ L 156, 24.5.2014, p. 1).





**TITLE 9**  
**MISCELLANEOUS REVENUE**

**CHAPTER 9 0 — MISCELLANEOUS REVENUE**

**9 0 0**      *Miscellaneous revenue*

Financial year 2015	Financial year 2014	Financial year 2013
30 201 000	30 200 000	23 983 643,20

*Remarks*

This article is intended to receive miscellaneous revenue.

European Parliament	1 000
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	30 201 000

## C. ESTABLISHMENT PLAN STAFF

## Authorised establishment plan

Institution	2015		2014	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
European Parliament	5 591	1 148	5 636	1 150
European Council and Council	3 036	36	3 065	36
Commission:	23 970	458	24 343	438
— operation	18 645	394	18 857	364
— research and technological development	3 570		3 677	
— Publications Office of the European Union	633		655	
— European Anti-Fraud Office	315	62	310	71
— European Personnel Selection Office	110	2	121	3
— Office for the Administration and Payment of Individual Entitlements	179		180	
— Office for Infrastructure and Logistics, Brussels	378		400	
— Office for Infrastructure and Logistics, Luxembourg	140		143	
Court of Justice of the European Union	1 547	451	1 555	436
Court of Auditors	733	139	743	139
European Economic and Social Committee	678	35	685	35
Committee of the Regions	478	49	483	49
European Ombudsman	47	19	45	22
European Data Protection Supervisor	46		45	
European External Action Service	1 644	1	1 660	1
<b>Total</b>	<b>37 770</b>	<b>2 336</b>	<b>38 260</b>	<b>2 306</b>

## Authorised establishment plan

Bodies set up by the Union and having legal personality	2015		2014	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
Decentralised agencies	120	5 103	128	5 004
European joint undertakings	56	245	62	239
European Institute of Innovation and Technology		39		39
Executive agencies		544		491
<b>Total</b>	<b>176</b>	<b>5 931</b>	<b>190</b>	<b>5 773</b>

## D. BUILDINGS

Institutions		Buildings rented		Buildings owned <sup>(1)</sup>
		Appropriations 2015 <sup>(2)</sup>	Appropriations 2014 <sup>(2)</sup>	
Section I	European Parliament	35 372 000	36 072 000	1 095 089 890
Section II	European Council and Council	2 806 000	1 692 000	325 729 823
Section III	Commission:			1 621 367 023,48
	— headquarters (Brussels and Luxembourg)	247 602 000	248 212 000	1 418 899 875,52
	— offices in the Union	12 792 000	12 873 000	34 499 800,42
	— Food and Veterinary Office	2 385 000	2 385 000	18 975 767,99
	— Union delegations <sup>(3)</sup>	20 838 000	30 915 000	—
	— Joint Research Centre <sup>(4)</sup>	1 325 000	1 293 938	148 991 579,55
	— Publications Office of the European Union	7 271 000	7 600 000	—
	— European Anti-Fraud Office	4 902 000	4 830 000	—
	— European Personnel Selection Office	2 825 000	2 765 000	—
	— Office for Administration and Payment of Individual Entitlements	3 583 000	3 542 000	—
	— Office for Infrastructure and Logistics, Brussels	5 602 000	5 520 000	—
	— Office for Infrastructure and Logistics, Luxembourg	1 458 000	2 450 000	—
Section IV	Court of Justice of the European Union	42 321 500	42 932 000	394 606 958,16
Section V	Court of Auditors	160 000	181 000	86 335 055,11
Section VI	European Economic and Social Committee	13 886 537	13 682 195	117 230 577
Section VII	Committee of the Regions	10 254 617	10 094 194	75 182 146
Section VIII	European Ombudsman	749 000	715 000	—
Section IX	European Data-Protection Supervisor	885 000	885 000	—
Section X	European External Action Service:			108 962 217,80 <sup>(5)</sup>
	— headquarters (Brussels)	18 372 000	18 182 000	
	— Union delegations	84 055 736 <sup>(6)</sup>	56 425 000	
	<b>Total</b>	<b>519 445 390</b>	<b>503 246 327</b>	<b>3 824 503 690,55</b>

<sup>(1)</sup> Net book value entered in balance sheet at 31 December 2013 (except when stated otherwise).

<sup>(2)</sup> 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).

<sup>(3)</sup> Commission's contribution towards the Union delegations.

<sup>(4)</sup> These appropriations cover the renting of premises financed by Item 10 01 05 03 — Other management expenditure for research and innovation programmes — Horizon 2020.

<sup>(5)</sup> Net booked value as at 1 June 2014. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

<sup>(6)</sup> Including amounts transferred from Section III Commission as a result of the 2015 budgetary procedure. As from 2015, appropriations for rents and construction/acquisition of delegations' premises are fully included in Section X.

Institution	Location	Year of purchase	Net booked value (€)	
			Subtotal	Total
European Parliament	Brussels			687 035 164
	Land		125 647 743	
	Paul-Henri Spaak	1998	46 815 390	
	Altiero Spinelli	1998	233 606 359	
	Willy Brandt	2007	75 762 157	
	József Antall	2008	108 720 670	
	Atrium	1999	18 823 395	
	Atrium II	2004	6 539 709	
	Montoyer 75	2006	18 404 457	
	Trier I	2011	11 160 000	
	Eastman	2008	14 738 333	
	Cathedrale	2005	1 668 078	
	Wayenberg (Marie Haps)	2003	5 130 707	
	Remard	2010	11 528 167	
	Montoyer 70	2012	8 490 000	
	Strasbourg (Louise Weiss)	1998		199 199 651
	Strasbourg (Churchill, de Madariaga, Pflimlin)	2006		101 618 752
	Strasbourg (Václav Havel)	2012		6 690 000
	Luxembourg (Konrad Adenauer)	2003		36 038 668
	Luxembourg (KAD Z)	2010		1 542 687
	Jean Monnet House (Bazoches)	1982		1 115 044
	Lisbon	1986		361 899
	Athens	1991		3 192 255
	Copenhagen	2005		3 421 324
	The Hague	2006		4 358 754
	Valletta	2006		2 038 790
Nicosia	2006		2 570 113	
Vienna	2008		22 527 320	
London	2008		11 307 859	
Budapest	2010		3 224 910	
Sofia	2013		8 846 700	
European Council and Council	Brussels			325 729 823
	Land		67 525 000	
	Justus Lipsius	1995	105 420 994	
	Crèche	2006	9 956 429	
	Lex	2007	142 827 400	

Institution	Location	Year of purchase	Net booked value (€)	
			Subtotal	Total
Commission	Brussels			1 335 226 478,85
	Overijse	1997	1 347 406,47	
	Loi 130	1987	51 649 644,00	
	Breydel	1989	9 144 188,06	
	Haren	1993	5 964 315,03	
	Clovis	1995	8 686 354,92	
	Cours Saint-Michel 1	1997	16 056 061,08	
	Belliard 232 <sup>(2)</sup>	1997	17 747 454,31	
	Demot 24 <sup>(2)</sup>	1997	28 127 844,61	
	Breydel II	1997	33 162 003,12	
	Beaulieu 29/31/33	1998	31 515 319,83	
	Charlemagne	1997	100 301 165,01	
	Demot 28 <sup>(2)</sup>	1999	22 436 381,31	
	Joseph II 99 <sup>(2)</sup>	1998	15 941 850,85	
	Loi 86	1998	29 475 179,99	
	Luxembourg 46 <sup>(3)</sup>	1999	33 319 860,29	
	Montoyer 59 <sup>(2)</sup>	1998	16 446 776,61	
	Froissart 101 <sup>(2)</sup>	2000	17 571 297,77	
	VM 18 <sup>(2)</sup>	2000	15 876 641,32	
	Joseph II 70 <sup>(2)</sup>	2000	36 157 175,77	
	Loi 41 <sup>(2)</sup>	2000	58 773 890,51	
	SC 11 <sup>(2)</sup>	2000	18 745 254,22	
	Joseph II 30 <sup>(4)</sup>	2000	30 968 253,23	
	Joseph II 54 <sup>(2)</sup>	2001	37 706 551,28	
	Joseph II 79 <sup>(2)</sup>	2002	36 114 099,17	
	VM2 <sup>(2)</sup>	2001	35 750 430,96	
	Palmerston	2002	6 388 321,37	
	SPA 3 <sup>(2)</sup>	2003	25 734 685,00	
	Berlaymont <sup>(2)</sup>	2004	365 104 390,35	
	CCAB <sup>(2)</sup>	2005	41 793 842,70	
	BU-25	2006	47 052 211,78	
	Cornet-Leman	2006	19 554 008,89	
Madou	2006	106 390 775,74		
WALI	2009	14 222 843,30		
Luxembourg			83 673 396,67	
Euroforum <sup>(2)</sup>	2004	76 631 730,00		
Foyer européen	2009	7 041 666,67		

Institution	Location	Year of purchase	Net booked value (¹)	
			Subtotal	Total
	<i>Offices in the Union</i>			34 499 800,42
	Lisbon	1986	—	
		1993	252 948,42	
	Marseille	1991	39 312,30	
		1993	13 132,50	
	Milan	1986	—	
	Copenhagen	2005	3 410 162,74	
	Valletta	2007	2 112 152,12	
	Nicosia (Byron)	2006	2 570 113,33	
	The Hague	2006	4 299 753,22	
	London	2010	16 961 952,09	
	Budapest	2010	4 840 273,70	
	<i>Joint Research Centre</i>			148 991 579,55
	Ispra		89 458 835,96	
	Geel		25 091 084,39	
	Karlsruhe		24 182 259,34	
	Petten		10 259 399,86	
	<i>Food and Veterinary Office</i>			18 975 767,99
	Grange (Ireland) (²)	2002	18 975 767,99	
	<b>Total Commission</b>			<b>1 621 367 023,48</b>
Court of Justice of the European Union	<i>Luxembourg</i>			394 606 958,16
	Annex 'A' — Erasmus, Annex 'B' — Thomas More, and Annex 'C'	1994	19 969 582,81	
	New Palais buildings complex (renovated original Palais, Anneau, two towers and connecting gallery)	2008	374 637 375,85	
Court of Auditors	<i>Luxembourg</i>			86 335 055,11
	Land	1990	776 631,00	
	Luxembourg (K1)	1990	7 579 122,27	
	Luxembourg (K2)	2004	16 200 108,82	
	Luxembourg (K3)	2009	61 779 193,02	
European Economic and Social Committee (²)	<i>Brussels</i>			117 230 577
	Montoyer 92-102	2001	28 419 632	
	Belliard 99-101	2001	69 021 931	
	Belliard 68-72	2004	8 220 164	
	Trèves 74	2005	7 312 416	
	Belliard 93	2005	4 256 435	

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
Committee of the Regions (2)	<i>Brussels</i>			75 182 146
	Montoyer	2001	13 961 443	
	Belliard 101-103	2001	33 893 257	
	Belliard 68	2004	12 192 398	
	Trèves 74	2004	10 905 425	
	Belliard 93	2005	4 229 623	
European External Action Service	<i>Union delegations</i>			108 962 217,80 (6)
	Buenos Aires (Argentina)	1992	408 040,28	
	Canberra (Australia)	1983	0	
		1990	101 858,32	
	Cotonou (Benin)	1992	147 395,85	
	Gaborone (Botswana)	1982	50 866,95	
		1985	14 594,35	
		1986	5 912,85	
		1987	12 572,25	
	Brasilia (Brazil)	1994	281 592,03	
	Ouagadougou (Burkina Faso)	1984	19 248,47	
		1997	848 150,44	
	Bujumbura (Burundi)	1982	36 584,40	
		1986	111 426,72	
	Phnom Penh (Cambodia)	2005	517 917,28	
	Ottawa (Canada)	1977	64 132,79	
	Praia (Cape Verde)	1981	14 091,34	
	Bangui (Central African Republic)	1983	65 707,89	
	N'Djamena (Chad)	1991	16 260,13	
		2009	361 840,50	
	Beijing (China)	1995	2 351 074,80	
	Moroni (Comoros)	1988	18 232,81	
	Brazzaville (Congo)	1994	114 202,81	
	San José (Costa Rica)	1995	180 192,15	
	Abidjan (Côte d'Ivoire)	1993	136 777,83	
		1994	178 054,31	
	Malabo (Equatorial Guinea)	1986	0	
	Paris (France)	1990	1 541 851,40	
		1991	25 561,89	
	Libreville (Gabon)	1996	235 528,17	
Banjul (Gambia)	1989	22 778,48		
Bissau (Guinea-Bissau)	1995	236 195,20		
Tokyo (Japan)	2006	80 599 919		

Institution	Location	Year of purchase	Net booked value <sup>(1)</sup>	
			Subtotal	Total
	Nairobi (Kenya)	2005	573 001,65	
	Maseru (Lesotho)	1985	30 467,06	
		1990	51 676,89	
		1991	200 756,79	
		2006	192 015,79	
	Lilongwe (Malawi)	1982	42 053,03	
		1988	12 969,50	
	Mexico City (Mexico)	1995	1 271 172,90	
	Rabat (Morocco)	1987	62 541,23	
	Maputo (Mozambique)	2008	3 617 491,38	
	Windhoek (Namibia)	1992	144 452,37	
		1993	76 788,34	
		2009	1 281 700	
	Niamey (Niger)	1997	84 009,62	
	Abuja (Nigeria)	1992	289 315,14	
		2005	3 347 841,36	
		2012	3 571 779,16	
	Port Moresby (Papua New Guinea)	1982	48 274,53	
	Kigali (Rwanda)	1980	112 548,18	
		1982	71 627,45	
	Dakar (Senegal)	1984	0	
	Honiara (Solomon Islands)	1990	19 761,68	
	Pretoria (South Africa)	1994	436 600,70	
		1996	470 159,85	
	Mbabane (Swaziland)	1987	26 994,00	
		1988	13 497,00	
	Dar es Salaam (Tanzania)	2002	2 540 679,65	
	Kampala (Uganda)	1986	58 646,36	
	Montevideo (Uruguay)	1990	0	
	New York (United States of America)	1987	253 001,13	
	Washington (United States of America)	1997	1 033 394,42	
	Lusaka (Zambia)	1982	43 366,60	
	Harare (Zimbabwe)	1990	96 180,80	
		1994	168 891,55	
<b>Grand total</b>				<b>3 824 503 690,55</b>

<sup>(1)</sup> Net book value entered in balance sheet at 31 December 2013 (except when stated otherwise).

<sup>(2)</sup> Long lease with option to purchase.

<sup>(3)</sup> Long lease with option to purchase (ex Marie de Bourgogne).

<sup>(4)</sup> Long lease with option to purchase (partially occupied by OLAF).

<sup>(5)</sup> Najem długoterminowy z opcją zakupu.

<sup>(6)</sup> Net booked value as at 1 June 2014. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.