



EUROPEAN COMMISSION

# DOCUMENTS

## **DRAFT** **General budget** **of the European Union** **for the financial year 2019**

### **GENERAL STATEMENT OF REVENUE**

- A. Introduction and financing of the general budget
- B. General statement of revenue by budget heading
- C. Establishment plan staff
- D. Buildings



**All amounts in this budget document are expressed in euro unless otherwise indicated.**

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

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

**EUROPEAN UNION****DRAFT  
General budget  
of the European Union  
for the financial year 2019****GENERAL STATEMENT OF REVENUE**

- A. Introduction and financing of the general budget**
- B. General statement of revenue by budget heading**
- C. Establishment plan staff**
- D. Buildings**

**DRAFT GENERAL BUDGET  
OF THE EUROPEAN UNION FOR  
THE FINANCIAL YEAR 2019**

CONTENTS

General Introduction

GENERAL STATEMENT OF REVENUE

- A. Introduction and financing of the general budget
- B. General statement of revenue by budget heading
- C. Establishment plan staff
- D. Buildings

STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

**Volume 1**

Section I: European Parliament

**Volume 2**

Section II: European Council and Council

**Volume 3**

Section III: Commission

**Volume 4**

Section IV: Court of Justice of the European Union

**Volume 5**

Section V: Court of Auditors

**Volume 6**

Section VI: European Economic and Social Committee

**Volume 7**

Section VII: Committee of the Regions

**Volume 8**

Section VIII: European Ombudsman

**Volume 9**

Section IX: European Data Protection Supervisor

**Volume 10**

Section X: European External Action Service

## 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 165 619 354 902 in commitment appropriations and EUR 148 675 473 588 in payment appropriations, representing a variation rate of + 3,05 % and of + 2,69 % respectively by comparison with the 2018 budget.

Budgetary revenue totals EUR 148 675 473 588. The uniform rate of call for the VAT resource is 0,30 % (except for Germany, Netherlands and Sweden for which the rate of call for the period 2014-2020 has been fixed at 0,15 %) whilst that for the GNI resource is 0,6540 %. Traditional own resources account for 14,44 % of the financing of the budget for 2019. The VAT resource accounts for 11,93 % and the GNI resource for 72,35 %. Other revenue for this financial year is estimated at EUR 1 903 824 632.

The own resources needed to finance the 2019 budget account for 0,89 % of the total GNI.

The tables below set out step by step the method used to calculate the financing of the 2019 budget.

## FINANCING OF THE GENERAL BUDGET

**Appropriations to be covered during the financial year 2019 pursuant to Article 1 of Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union**

### EXPENDITURE

Description	Budget 2019	Budget 2018 <sup>(1)</sup>	Change (%)
1. Smart and inclusive growth	67 517 943 173	66 624 486 101	+ 1,34
2. Sustainable growth: natural resources	57 790 407 331	56 083 793 633	+ 3,04
3. Security and citizenship	3 486 361 394	2 980 707 175	+ 16,96
4. Global Europe	9 508 356 038	8 906 075 154	+ 6,76
5. Administration	9 960 905 652	9 666 318 627	+ 3,05
6. Compensation	p.m.	p.m.	—
Special instruments	411 500 000	517 246 105	- 20,44
<b>Total expenditure <sup>(2)</sup></b>	<b>148 675 473 588</b>	<b>144 778 626 795</b>	<b>+ 2,69</b>

<sup>(1)</sup> The figures in this column correspond to those in the 2018 budget (OJ L 57, 28.2.2018, p. 1) plus amending budget No 1 and draft amending budgets No 2 to No 3/2018.

<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 2019	Budget 2018 <sup>(1)</sup>	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 903 824 632	1 848 645 936	+ 2,98
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	555 542 325	—
Repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Net balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1, 3 2 and 3 3)	p.m.	p.m.	—
<b>Total revenue for Titles 3 to 9</b>	<b>1 903 824 632</b>	<b>2 404 188 261</b>	<b>- 20,81</b>
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21 471 164 786	22 844 000 000	- 6,01
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 738 667 150	17 249 560 050	+ 2,84
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	107 561 817 020	102 280 878 484	+ 5,16
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom <sup>(2)</sup>	146 771 648 956	142 374 438 534	+ 3,09
<b>Total revenue <sup>(3)</sup></b>	<b>148 675 473 588</b>	<b>144 778 626 795</b>	<b>+ 2,69</b>

<sup>(1)</sup> The figures in this column correspond to those in the 2018 budget (OJ L 57, 28.2.2018, p. 1) plus amending budget No 1 and draft amending budgets No 2 to No 3/2018.

<sup>(2)</sup> The own resources for the 2019 budget are determined on the basis of the budget forecasts adopted at the 172nd meeting of the Advisory Committee on Own Resources on 18 May 2018.

<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'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases to point (b) of Article 2(1) of Decision 2014/335/EU, 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 <sup>(1)</sup>	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 989 585 000	4 679 416 000	50	2 339 708 000	1 989 585 000	
Bulgaria	272 398 000	560 582 000	50	280 291 000	272 398 000	
Czech Republic	877 322 000	2 065 115 000	50	1 032 557 500	877 322 000	
Denmark	1 185 878 000	3 152 706 000	50	1 576 353 000	1 185 878 000	
Germany	14 536 249 000	35 982 561 000	50	17 991 280 500	14 536 249 000	
Estonia	128 053 000	257 028 000	50	128 514 000	128 053 000	
Ireland	914 233 000	2 675 262 000	50	1 337 631 000	914 233 000	
Greece	741 390 000	1 905 067 000	50	952 533 500	741 390 000	
Spain	5 360 813 000	12 583 950 000	50	6 291 975 000	5 360 813 000	
France	10 852 241 000	24 860 707 000	50	12 430 353 500	10 852 241 000	
Croatia	324 392 000	523 831 000	50	261 915 500	261 915 500	Croatia
Italy	7 055 469 000	18 254 639 000	50	9 127 319 500	7 055 469 000	
Cyprus	136 197 000	208 009 000	50	104 004 500	104 004 500	Cyprus
Latvia	123 359 000	302 863 000	50	151 431 500	123 359 000	
Lithuania	185 291 000	447 842 000	50	223 921 000	185 291 000	
Luxembourg	289 706 000	411 279 000	50	205 639 500	205 639 500	Luxembourg
Hungary	565 635 000	1 347 946 000	50	673 973 000	565 635 000	
Malta	79 227 000	121 027 000	50	60 513 500	60 513 500	Malta
Netherlands	3 256 005 000	8 026 206 000	50	4 013 103 000	3 256 005 000	
Austria	1 768 667 000	4 020 784 000	50	2 010 392 000	1 768 667 000	
Poland	2 141 803 000	5 032 082 000	50	2 516 041 000	2 141 803 000	
Portugal	1 006 896 000	2 033 044 000	50	1 016 522 000	1 006 896 000	
Romania	786 275 000	2 124 033 000	50	1 062 016 500	786 275 000	
Slovenia	220 311 000	484 434 000	50	242 217 000	220 311 000	
Slovakia	323 242 000	950 305 000	50	475 152 500	323 242 000	
Finland	1 015 131 000	2 441 633 000	50	1 220 816 500	1 015 131 000	
Sweden	2 067 817 000	4 810 454 000	50	2 405 227 000	2 067 817 000	
United Kingdom	11 052 790 000	24 198 305 000	50	12 099 152 500	11 052 790 000	
<b>Total</b>	<b>69 256 375 000</b>	<b>164 461 110 000</b>		<b>82 230 555 000</b>	<b>69 058 926 000</b>	

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



**TABLE 2**

Breakdown of own resources accruing from VAT pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, 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	1 989 585 000	0,30	596 875 500
Bulgaria	272 398 000	0,30	81 719 400
Czech Republic	877 322 000	0,30	263 196 600
Denmark	1 185 878 000	0,30	355 763 400
Germany	14 536 249 000	0,15	2 180 437 350
Estonia	128 053 000	0,30	38 415 900
Ireland	914 233 000	0,30	274 269 900
Greece	741 390 000	0,30	222 417 000
Spain	5 360 813 000	0,30	1 608 243 900
France	10 852 241 000	0,30	3 255 672 300
Croatia	261 915 500	0,30	78 574 650
Italy	7 055 469 000	0,30	2 116 640 700
Cyprus	104 004 500	0,30	31 201 350
Latvia	123 359 000	0,30	37 007 700
Lithuania	185 291 000	0,30	55 587 300
Luxembourg	205 639 500	0,30	61 691 850
Hungary	565 635 000	0,30	169 690 500
Malta	60 513 500	0,30	18 154 050
Netherlands	3 256 005 000	0,15	488 400 750
Austria	1 768 667 000	0,30	530 600 100
Poland	2 141 803 000	0,30	642 540 900
Portugal	1 006 896 000	0,30	302 068 800
Romania	786 275 000	0,30	235 882 500
Slovenia	220 311 000	0,30	66 093 300
Slovakia	323 242 000	0,30	96 972 600
Finland	1 015 131 000	0,30	304 539 300
Sweden	2 067 817 000	0,15	310 172 550
United Kingdom	11 052 790 000	0,30	3 315 837 000
<b>Total</b>	<b>69 058 926 000</b>		<b>17 738 667 150</b>

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, 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	4 679 416 000	0,6 540 258 <sup>(1)</sup>	3 060 459 020
Bulgaria	560 582 000		366 635 118
Czech Republic	2 065 115 000		1 350 638 590
Denmark	3 152 706 000		2 061 951 217
Germany	35 982 561 000		23 533 524 991
Estonia	257 028 000		168 102 956
Ireland	2 675 262 000		1 749 690 500
Greece	1 905 067 000		1 245 963 061
Spain	12 583 950 000		8 230 228 577
France	24 860 707 000		16 259 544 991
Croatia	523 831 000		342 599 014
Italy	18 254 639 000		11 939 005 762
Cyprus	208 009 000		136 043 263
Latvia	302 863 000		198 080 231
Lithuania	447 842 000		292 900 244
Luxembourg	411 279 000		268 987 097
Hungary	1 347 946 000		881 591 526
Malta	121 027 000		79 154 786
Netherlands	8 026 206 000		5 249 346 190
Austria	4 020 784 000		2 629 696 667
Poland	5 032 082 000		3 291 111 700
Portugal	2 033 044 000		1 329 663 327
Romania	2 124 033 000		1 389 172 485
Slovenia	484 434 000		316 832 358
Slovakia	950 305 000		621 524 034
Finland	2 441 633 000		1 596 891 095
Sweden	4 810 454 000		3 146 161 259
United Kingdom	24 198 305 000		15 826 316 961
<b>Total</b>	<b>164 461 110 000</b>		<b>107 561 817 020</b>

<sup>(1)</sup> Calculation of rate: (107 561 817 020) / (164 461 110 000) = 0,654025848542552.

**TABLE 4**

Calculation of the gross reduction in GNI contribution for Denmark, Netherlands and Sweden and its financing, pursuant to Article 2(5) of Decision 2014/335/EU, Euratom (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,85	31 777 303	31 777 303
Bulgaria		0,34	3 806 839	3 806 839
Czech Republic		1,26	14 023 927	14 023 927
Denmark	- 143 750 903	1,92	21 409 615	- 122 341 288
Germany		21,88	244 352 877	244 352 877
Estonia		0,16	1 745 444	1 745 444
Ireland		1,63	18 167 355	18 167 355
Greece		1,16	12 937 061	12 937 061
Spain		7,65	85 455 962	85 455 962
France		15,12	168 825 817	168 825 817
Croatia		0,32	3 557 268	3 557 268
Italy		11,10	123 964 872	123 964 872
Cyprus		0,13	1 412 562	1 412 562
Latvia		0,18	2 056 703	2 056 703
Lithuania		0,27	3 041 237	3 041 237
Luxembourg		0,25	2 792 942	2 792 942
Hungary		0,82	9 153 725	9 153 725
Malta		0,07	821 879	821 879
Netherlands	- 768 514 443	4,88	54 504 918	- 714 009 525
Austria		2,44	27 304 620	27 304 620
Poland		3,06	34 172 212	34 172 212
Portugal		1,24	13 806 137	13 806 137
Romania		1,29	14 424 031	14 424 031
Slovenia		0,29	3 289 728	3 289 728
Slovakia		0,58	6 453 397	6 453 397
Finland		1,48	16 580 811	16 580 811
Sweden	- 204 568 593	2,92	32 667 165	- 171 901 428
United Kingdom		14,71	164 327 532	164 327 532
<b>Total</b>	<b>- 1 116 833 939</b>	<b>100,00</b>	<b>1 116 833 939</b>	<b>0</b>

TABLE 5

Correction of budgetary imbalances for the United Kingdom for the year 2018 pursuant to Article 4 of Decision 2014/335/EU, Euratom (Chapter 1 5)

Description	Coefficient <sup>(1)</sup> (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,1 945	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3 577	
3. (1) – (2)	8,8 368	
<b>4. Total allocated expenditure</b>		<b>127 599 039 596</b>
5. Enlargement related expenditure <sup>(2)</sup>		27 076 886 462
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		100 522 153 134
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 862 761 188
8. United Kingdom's advantage <sup>(3)</sup>		854 326 562
9. Core United Kingdom's correction = (7) – (8)		5 008 434 626
10. Windfall gains deriving from traditional own resources <sup>(4)</sup>		– 15 094 049
11. Correction for the United Kingdom = (9) – (10)		5 023 528 676
<sup>(1)</sup> Rounded percentages. <sup>(2)</sup> The amount of enlargement-related expenditure corresponds to total allocated expenditure in 13 Member States (that have acceded to the EU after 30 April 2004), except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. <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 20 % as of 1 January 2014 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).		

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 023 528 676 (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	2,85	3,34	5,35		1,51	4,85	243 566 504
Bulgaria	0,34	0,40	0,64		0,18	0,58	29 178 641
Czech Republic	1,26	1,47	2,36		0,67	2,14	107 490 516
Denmark	1,92	2,25	3,61		1,02	3,27	164 100 302
Germany	21,88	25,65	0,00	– 19,24	0,00	6,41	322 179 902
Estonia	0,16	0,18	0,29		0,08	0,27	13 378 467
Ireland	1,63	1,91	3,06		0,86	2,77	139 249 046
Greece	1,16	1,36	2,18		0,62	1,97	99 159 919
Spain	7,65	8,97	14,39		4,07	13,04	655 002 400
France	15,12	17,72	28,44		8,03	25,76	1 294 015 214
Croatia	0,32	0,37	0,60		0,17	0,54	27 265 728
Italy	11,10	13,01	20,88		5,90	18,91	950 165 278
Cyprus	0,13	0,15	0,24		0,07	0,22	10 826 997
Latvia	0,18	0,22	0,35		0,10	0,31	15 764 207
Lithuania	0,27	0,32	0,51		0,14	0,46	23 310 454
Luxembourg	0,25	0,29	0,47		0,13	0,43	21 407 327
Hungary	0,82	0,96	1,54		0,44	1,40	70 161 425
Malta	0,07	0,09	0,14		0,04	0,13	6 299 530
Netherlands	4,88	5,72	0,00	– 4,29	0,00	1,43	71 864 875
Austria	2,44	2,87	0,00	– 2,15	0,00	0,72	36 001 212
Poland	3,06	3,59	5,76		1,63	5,21	261 922 988
Portugal	1,24	1,45	2,33		0,66	2,11	105 821 201
Romania	1,29	1,51	2,43		0,69	2,20	110 557 235
Slovenia	0,29	0,35	0,55		0,16	0,50	25 215 090
Slovakia	0,58	0,68	1,09		0,31	0,98	49 463 964
Finland	1,48	1,74	2,79		0,79	2,53	127 088 512
Sweden	2,92	3,43	0,00	– 2,57	0,00	0,86	43 071 742
United Kingdom	14,71	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>– 28,25</b>	<b>28,25</b>	<b>100,00</b>	<b>5 023 528 676</b>

The calculations are made to 15 decimal places.

TABLE 7

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					Share in total 'national contributions' (%)	Total own resources (2)
	Net sugar sector levies (80%)	Net customs duties (80%)	Total net traditional own resources (80%)	Collection costs (20% of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Reduction in favour of: Denmark, Netherlands, Austria and Sweden	United Kingdom correction	Total 'national contributions'	(9) = (5) + (6) + (7) + (8)		
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)	
Belgium	p.m.	2 231 751 142	2 231 751 142	557 937 786	596 875 500	3 060 459 020	31 777 303	243 566 504	3 932 678 327	3,14	6 164 429 469	
Bulgaria	p.m.	85 589 891	85 589 891	21 397 473	81 719 400	366 635 118	3 806 839	29 178 641	481 339 998	0,38	566 929 889	
Czech Republic	p.m.	282 787 246	282 787 246	70 696 812	263 196 600	1 350 638 590	14 023 927	107 490 516	1 735 349 633	1,38	2 018 136 879	
Denmark	p.m.	360 488 843	360 488 843	90 122 211	355 763 400	2 061 951 217	- 122 341 288	164 100 302	2 459 473 631	1,96	2 819 962 474	
Germany	p.m.	4 316 437 269	4 316 437 269	1 079 109 313	2 180 437 350	23 533 524 991	244 352 877	322 179 902	26 280 495 120	20,97	30 596 932 389	
Estonia	p.m.	32 355 040	32 355 040	8 088 760	38 415 900	168 102 956	1 745 444	13 378 467	221 642 767	0,18	253 997 807	
Ireland	p.m.	304 670 375	304 670 375	76 167 594	274 269 900	1 749 690 500	18 167 355	139 249 046	2 181 376 801	1,74	2 486 047 176	
Greece	p.m.	171 054 793	171 054 793	42 763 698	222 417 000	1 245 963 061	12 937 061	99 159 919	1 580 477 041	1,26	1 751 531 834	
Spain	p.m.	1 628 890 605	1 628 890 605	407 222 651	1 608 243 900	8 230 228 577	85 455 962	655 002 400	10 578 930 839	8,44	12 207 821 444	
France	p.m.	1 685 105 856	1 685 105 856	421 276 464	3 255 672 300	16 259 544 991	168 825 817	1 294 015 214	20 978 058 322	16,74	22 663 164 178	
Croatia	p.m.	46 087 877	46 087 877	11 521 969	78 574 650	342 599 014	3 557 268	27 265 728	451 996 660	0,36	498 084 537	
Italy	p.m.	1 930 311 295	1 930 311 295	482 577 824	2 116 640 700	11 939 005 762	123 964 872	950 165 278	15 129 776 612	12,07	17 060 087 907	
Cyprus	p.m.	23 314 503	23 314 503	5 828 626	31 201 350	136 043 263	1 412 562	10 826 997	179 484 172	0,14	202 798 675	
Latvia	p.m.	36 460 118	36 460 118	9 115 030	37 007 700	198 080 231	2 056 703	15 764 207	252 908 841	0,20	289 368 959	
Lithuania	p.m.	85 705 837	85 705 837	21 426 459	55 587 300	292 900 244	3 041 237	23 310 454	374 839 235	0,30	460 545 072	
Luxembourg	p.m.	23 145 219	23 145 219	5 786 305	61 691 850	268 987 097	2 792 942	21 407 327	354 879 216	0,28	378 024 435	
Hungary	p.m.	158 338 358	158 338 358	39 584 590	169 690 500	881 591 526	9 153 725	70 161 425	1 130 597 176	0,90	1 288 935 534	
Malta	p.m.	12 601 119	12 601 119	3 150 280	18 154 050	79 154 786	821 879	6 299 530	104 430 245	0,08	117 031 364	
Netherlands	p.m.	2 634 190 508	2 634 190 508	658 547 627	488 400 750	5 249 346 190	- 714 009 525	71 864 875	5 095 602 290	4,07	7 729 792 798	
Austria	p.m.	225 447 080	225 447 080	56 361 770	530 600 100	2 629 696 667	27 304 620	36 001 212	3 223 602 599	2,57	3 449 049 679	
Poland	p.m.	718 731 428	718 731 428	179 682 857	642 540 900	3 291 111 700	34 172 212	261 922 988	4 229 747 800	3,38	4 948 479 228	
Portugal	p.m.	169 070 922	169 070 922	42 267 731	302 068 800	1 329 663 327	13 806 137	105 821 201	1 751 359 465	1,40	1 920 430 387	
Romania	p.m.	172 620 830	172 620 830	43 155 208	235 882 500	1 389 172 485	14 424 031	110 557 235	1 750 036 251	1,40	1 922 657 081	
Slovenia	p.m.	70 154 687	70 154 687	17 538 672	66 093 300	316 832 358	3 289 728	25 215 090	411 430 476	0,33	481 585 163	
Slovakia	p.m.	96 311 277	96 311 277	24 077 819	96 972 600	621 524 034	6 453 397	49 463 964	774 413 995	0,62	870 725 272	
Finland	p.m.	148 161 643	148 161 643	37 040 411	304 539 300	1 596 891 095	16 580 811	127 088 512	2 045 099 718	1,63	2 193 261 361	
Sweden	p.m.	545 422 296	545 422 296	136 355 574	310 172 550	3 146 161 259	- 171 901 428	43 071 742	3 327 504 123	2,66	3 872 926 419	
United Kingdom	p.m.	3 275 958 729	3 275 958 729	818 989 682	3 315 837 000	15 826 316 961	164 327 532	- 5 023 528 676	14 282 952 817	11,40	17 558 911 546	
<b>Total</b>	<b>p.m.</b>	<b>21 471 164 786</b>	<b>21 471 164 786</b>	<b>5 367 791 196</b>	<b>17 738 667 150</b>	<b>107 561 817 020</b>	<b>0</b>	<b>0</b>	<b>125 300 484 170</b>	<b>100,00</b>	<b>146 771 648 956</b>	

(1) p.m. (own resources + other revenue = total revenue = total expenditure); (146 771 648 956 + 1 903 824 632 = 148 675 473 588 = 148 675 473 588).

(2) Total own resources as percentage of GNI: (146 771 648 956) / (16 446 111 000 000) = 0,89%; own resources ceiling as percentage of GNI: 1,20 %.

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

Title	Heading	Financial year 2019	Financial year 2018	Financial year 2017
1	OWN RESOURCES	146 771 648 956	142 374 438 534	115 415 936 798,02
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	555 542 325	6 416 271 648,60
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 615 992 622	1 547 408 825	1 484 278 264,55
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	25 050 050	45 050 050	586 915 869,46
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	130 000 000	110 000 000	12 179 389 647,03
7	DEFAULT INTEREST AND FINES	115 000 000	115 000 000	3 572 609 579,18
8	BORROWING AND LENDING OPERATIONS	2 780 960	6 186 061	28 396 476,20
9	MISCELLANEOUS REVENUE	15 001 000	25 001 000	7 612 894,07
<b>GRAND TOTAL</b>		<b>148 675 473 588</b>	<b>144 778 626 795</b>	<b>139 691 411 177,11</b>

**TITLE 1**  
**OWN RESOURCES**

- CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM)**
- CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**
- CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**
- CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	CHAPTER 1 1				
1 1 0	<i>Production levies related to the marketing year 2005/2006 and previous years</i>	p.m.	p.m.	20 242,49	
1 1 1	<i>Sugar storage levies</i>	p.m.	p.m.	2 034 250,17	
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>	p.m.	p.m.	132 414 737,61	
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.	- 763 452,11	
	CHAPTER 1 1 — TOTAL	p.m.	p.m.	133 705 778,16	
	CHAPTER 1 2				
1 2 0	<i>Customs duties and other duties referred to in point (a) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	21 471 164 786	22 844 000 000	20 325 353 382,04	94,66
	CHAPTER 1 2 — TOTAL	21 471 164 786	22 844 000 000	20 325 353 382,04	94,66
	CHAPTER 1 3				
1 3 0	<i>Own resources accruing from value added tax pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	17 738 667 150	17 249 560 050	16 584 027 142,14	93,49
	CHAPTER 1 3 — TOTAL	17 738 667 150	17 249 560 050	16 584 027 142,14	93,49
	CHAPTER 1 4				
1 4 0	<i>Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	107 561 817 020	102 280 878 484	78 279 403 345,79	72,78
	CHAPTER 1 4 — TOTAL	107 561 817 020	102 280 878 484	78 279 403 345,79	72,78



**CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES****CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES**

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
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 2014/335/EU, Euratom</i>	0,—	0,—	93 838 118,02	
	CHAPTER 1 5 — TOTAL	0,—	0,—	93 838 118,02	
1 6 0	CHAPTER 1 6				
	<i>Gross reduction in the annual GNI-based contribution granted to certain Member States pursuant to Article 2(5) of Decision 2014/335/EU, Euratom</i>	0,—	0,—	- 390 968,13	
	CHAPTER 1 6 — TOTAL	0,—	0,—	- 390 968,13	
<b>Title 1 — Total</b>		<b>146 771 648 956</b>	<b>142 374 438 534</b>	<b>115 415 936 798,02</b>	<b>78,64</b>

**TITLE 1**  
**OWN RESOURCES**

**CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM)**

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	20 242,49

*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 year 2007/2008 till the marketing year 2016/2017 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 point (a) of Article 2(1) thereof.

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

Member State	Budget 2019	Budget 2018	Outturn 2017
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,—

**CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM) (cont'd)**

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

Member State	Budget 2019	Budget 2018	Outturn 2017
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.	20 242,49
United Kingdom	p.m.	p.m.	0,—
<i>Article 1 1 0 — Total</i>	p.m.	p.m.	20 242,49

**1 1 1** *Sugar storage levies*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	2 034 250,17

*Remarks*

This article is 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.

It 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.

This article is also 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 Regulations laying down transitional measures in the sugar sector by reason of the accession.

Figures are net of collection costs.

**CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM) (cont'd)**

**111** (cont'd)

*Legal basis*

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (a) of Article 2(1) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
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.	2 034 250,17
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 111 —Total</i>	p.m.	p.m.	2 034 250,17

**CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, 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 2019	Financial year 2018	Financial year 2017
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.

Any incoming revenue under this article would only concern possible regularisations of certain files, for which estimates are not possible in advance.

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 point (a) of Article 2(1) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
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,—

**CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM) (cont'd)**

**113** (cont'd)

Member State	Budget 2019	Budget 2018	Outturn 2017
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 113 — Total</i>	p.m.	p.m.	0,—

**117** *Production charge*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	132 414 737,61

*Remarks*

This article is intended to record revenue from the production charge levied on undertakings producing sugar, isoglucose or inulin syrup in accordance with Article 128 of Regulation (EU) No 1308/2013.

The production charge was collected and declared by Member States for the last time under the general budget of the Union for 2017 following the end of the sugar quota system in marketing year 2016/2017 on 30 September 2017. Any incoming revenue under this article would only concern possible regularisations of certain files, for which estimates are not possible in advance.

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 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.

**CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM) (cont'd)**

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

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.

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (a) of Article 2(1) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	p.m.	p.m.	7 041 840,96
Bulgaria	p.m.	p.m.	428 150,40
Czech Republic	p.m.	p.m.	3 575 608,39
Denmark	p.m.	p.m.	3 583 629,91
Germany	p.m.	p.m.	28 095 118,08
Estonia	—	—	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	1 523 539,20
Spain	p.m.	p.m.	5 043 698,88
France	p.m.	p.m.	32 995 499,52
Croatia	p.m.	p.m.	1 875 051,11
Italy	p.m.	p.m.	4 226 872,80
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	866 419,20
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	2 214 704,29
Malta	—	—	0,—
Netherlands	p.m.	p.m.	7 726 924,80
Austria	p.m.	p.m.	3 369 863,04
Poland	p.m.	p.m.	13 713 542,56
Portugal	p.m.	p.m.	60 000,00
Romania	p.m.	p.m.	817 449,09
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	1 405 120,80
Finland	p.m.	p.m.	777 590,40
Sweden	p.m.	p.m.	2 834 086,32
United Kingdom	p.m.	p.m.	10 240 027,86
<i>Article 1 1 7 — Total</i>	p.m.	p.m.	132 414 737,61

**CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM) (cont'd)**

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

Financial year 2019	Financial year 2018	Financial year 2017
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.

Any incoming revenue under this article would only concern possible regularisations of certain files, for which estimates are not possible in advance.

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 point (a) of Article 2(1) thereof.

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

Member State	Budget 2019	Budget 2018	Outturn 2017
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,—



**CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM) (cont'd)**

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

Member State	Budget 2019	Budget 2018	Outturn 2017
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,—

**1 1 9** *Surplus amount*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	– 763 452,11

*Remarks*

This article is intended to record revenue from the surplus amount levied and charged by the Member States to the sugar undertakings concerned located on its territory.

Following the end of the sugar quota system in marketing year 2016/2017 on 30 September 2017, any incoming revenue under this article would only concern possible regularisations of certain files, for which estimates are not possible in advance.

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 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.

**CHAPTER 11 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM) (cont'd)**

**119** (cont'd)

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 142 thereof.

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (a) of Article 2(1) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	p.m.	p.m.	5 851,42
Bulgaria	p.m.	p.m.	0,—
Czech Republic	p.m.	p.m.	470,87
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	– 798 120,00
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.	28 000,00
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	—	—	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—
Hungary	p.m.	p.m.	0,—
Malta	—	—	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	345,60
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 119 — Total</i>	p.m.	p.m.	– 763 452,11

**CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**

**1 2 0 Customs duties and other duties referred to in point (a) of Article 2(1) of Decision 2014/335/EU, Euratom**

Financial year 2019	Financial year 2018	Financial year 2017
21 471 164 786	22 844 000 000	20 325 353 382,04

*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 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (a) of Article 2(1) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	2 231 751 142	2 473 200 000	2 107 200 781,12
Bulgaria	85 589 891	88 100 000	75 762 431,29
Czech Republic	282 787 246	287 500 000	263 017 183,29
Denmark	360 488 843	377 700 000	338 757 451,16
Germany	4 316 437 269	4 731 600 000	4 068 177 667,50
Estonia	32 355 040	32 900 000	30 232 635,93
Ireland	304 670 375	305 400 000	284 953 380,75
Greece	171 054 793	177 100 000	159 233 738,66
Spain	1 628 890 605	1 712 500 000	1 530 695 871,72
France	1 685 105 856	1 749 800 000	1 635 934 207,99
Croatia	46 087 877	52 600 000	41 679 125,63
Italy	1 930 311 295	2 095 900 000	1 835 695 920,32
Cyprus	23 314 503	21 900 000	21 561 592,56
Latvia	36 460 118	48 000 000	34 397 129,07
Lithuania	85 705 837	87 400 000	79 410 161,10
Luxembourg	23 145 219	22 000 000	21 647 357,28
Hungary	158 338 358	157 000 000	146 751 986,87
Malta	12 601 119	13 200 000	11 785 627,36
Netherlands	2 634 190 508	2 746 600 000	2 456 763 595,38
Austria	225 447 080	221 100 000	216 998 554,96
Poland	718 731 428	705 200 000	653 966 515,47

**CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM** (cont'd)

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

Member State	Budget 2019	Budget 2018	Outturn 2017
Portugal	169 070 922	154 700 000	156 359 283,02
Romania	172 620 830	162 200 000	161 483 594,41
Slovenia	70 154 687	77 400 000	66 365 880,66
Slovakia	96 311 277	105 300 000	91 987 589,73
Finland	148 161 643	154 100 000	139 229 985,71
Sweden	545 422 296	548 000 000	523 423 136,32
United Kingdom	3 275 958 729	3 535 600 000	3 171 880 996,78
<i>Article 1 2 0 — Total</i>	21 471 164 786	22 844 000 000	20 325 353 382,04

**CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**

**1 3 0** *Own resources accruing from value added tax pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, Euratom*

Financial year 2019	Financial year 2018	Financial year 2017
17 738 667 150	17 249 560 050	16 584 027 142,14

*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 2014-2020 only, the rate of call of the VAT-based own resource for Germany, the Netherlands and Sweden shall be fixed at 0,15 %.

*Legal basis*

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (b) of Article 2(1) and Article 2(4) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	596 875 500	562 615 800	545 106 000,00
Bulgaria	81 719 400	71 622 900	69 507 900,03
Czech Republic	263 196 600	219 838 200	213 496 949,99
Denmark	355 763 400	342 184 800	328 452 316,93
Germany	2 180 437 350	2 093 050 050	2 016 873 750,00
Estonia	38 415 900	34 618 800	32 566 200,00
Ireland	274 269 900	258 161 700	246 984 000,00
Greece	222 417 000	222 046 800	218 107 200,00
Spain	1 608 243 900	1 588 284 900	1 533 648 300,00
France	3 255 672 300	3 133 713 300	3 050 158 800,00

**CHAPTER 1 3 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM** (*cont'd*)

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

Member State	Budget 2019	Budget 2018	Outturn 2017
Croatia	78 574 650	72 490 800	70 301 169,23
Italy	2 116 640 700	1 996 195 200	1 948 907 400,00
Cyprus	31 201 350	27 833 700	26 864 250,00
Latvia	37 007 700	34 150 500	31 988 700,00
Lithuania	55 587 300	52 562 400	49 670 100,00
Luxembourg	61 691 850	59 204 550	55 902 450,00
Hungary	169 690 500	157 682 400	145 241 180,04
Malta	18 154 050	15 690 300	14 764 650,00
Netherlands	488 400 750	469 998 750	456 466 950,00
Austria	530 600 100	519 125 400	504 234 000,00
Poland	642 540 900	597 816 000	555 976 878,46
Portugal	302 068 800	289 464 300	280 601 400,00
Romania	235 882 500	205 819 200	190 049 828,81
Slovenia	66 093 300	60 011 100	57 555 900,00
Slovakia	96 972 600	90 016 800	86 551 200,00
Finland	304 539 300	288 650 400	282 305 100,00
Sweden	310 172 550	321 624 300	310 973 384,96
United Kingdom	3 315 837 000	3 465 086 700	3 260 771 183,69
<i>Article 1 3 0 — Total</i>	17 738 667 150	17 249 560 050	16 584 027 142,14

**CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM**

**1 4 0** *Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom*

Financial year 2019	Financial year 2018	Financial year 2017
107 561 817 020	102 280 878 484	78 279 403 345,79

*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 0,6540 %.

**CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM (cont'd)**

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

*Legal basis*

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (c) of Article 2(1) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	3 060 459 020	2 890 809 302	2 224 321 322,00
Bulgaria	366 635 118	327 153 687	249 118 217,99
Czech Republic	1 350 638 590	1 164 205 255	899 574 414,96
Denmark	2 061 951 217	1 980 014 325	1 517 509 577,09
Germany	23 533 524 991	22 080 290 181	16 999 731 324,00
Estonia	168 102 956	149 899 055	112 083 039,00
Ireland	1 749 690 500	1 579 252 975	1 194 766 843,00
Greece	1 245 963 061	1 222 535 415	938 172 223,00
Spain	8 230 228 577	7 796 327 840	5 977 648 307,00
France	16 259 544 991	15 510 544 132	11 998 557 213,00
Croatia	342 599 014	313 884 433	242 013 391,34
Italy	11 939 005 762	11 366 777 555	8 803 510 192,00
Cyprus	136 043 263	120 519 640	92 458 646,00
Latvia	198 080 231	181 662 778	136 560 225,00
Lithuania	292 900 244	267 547 912	202 582 498,00
Luxembourg	268 987 097	256 355 105	192 399 373,00
Hungary	881 591 526	805 033 241	603 567 727,52
Malta	79 154 786	67 938 841	50 815 472,00
Netherlands	5 249 346 190	4 776 834 052	3 680 290 875,00
Austria	2 629 696 667	2 416 234 397	1 861 854 725,00
Poland	3 291 111 700	3 040 568 715	2 250 568 425,47
Portugal	1 329 663 327	1 255 994 330	965 745 390,00
Romania	1 389 172 485	1 217 206 930	900 487 732,84
Slovenia	316 832 358	278 843 990	211 201 371,00
Slovakia	621 524 034	562 415 679	424 902 964,00
Finland	1 596 891 095	1 473 334 710	1 139 597 795,00
Sweden	3 146 161 259	3 276 623 095	2 515 688 127,93
United Kingdom	15 826 316 961	15 902 070 914	11 893 675 933,65
<i>Article 1 4 0 — Total</i>	107 561 817 020	102 280 878 484	78 279 403 345,79

## 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 2014/335/EU, Euratom*

Financial year 2019	Financial year 2018	Financial year 2017
0,—	0,—	93 838 118,02

*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 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Articles 4 and 5 thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	243 566 504	242 848 053	240 885 677,00
Bulgaria	29 178 641	27 483 181	26 978 571,00
Czech Republic	107 490 516	97 801 325	97 645 267,59
Denmark	164 100 302	166 334 951	164 335 860,59
Germany	322 179 902	319 035 307	316 145 831,00
Estonia	13 378 467	12 592 561	12 138 174,00
Ireland	139 249 046	132 668 215	129 388 779,00
Greece	99 159 919	102 701 463	101 600 542,00
Spain	655 002 400	654 945 669	647 356 946,00
France	1 294 015 214	1 302 993 398	1 299 398 854,00
Croatia	27 265 728	26 368 472	26 212 358,50
Italy	950 165 278	954 888 235	953 387 216,00
Cyprus	10 826 997	10 124 487	10 012 925,00
Latvia	15 764 207	15 260 935	14 788 961,00
Lithuania	23 310 454	22 475 882	21 938 927,00
Luxembourg	21 407 327	21 535 609	20 836 132,00
Hungary	70 161 425	67 628 382	65 407 118,88
Malta	6 299 530	5 707 334	5 503 126,00
Netherlands	71 864 875	69 019 868	68 442 765,00
Austria	36 001 212	34 911 864	34 625 113,00
Poland	261 922 988	255 428 883	243 976 363,43
Portugal	105 821 201	105 512 244	104 586 612,00
Romania	110 557 235	102 253 833	97 436 435,19
Slovenia	25 215 090	23 424 831	22 872 318,00

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

Member State	Budget 2019	Budget 2018	Outturn 2017
Slovakia	49 463 964	47 246 822	46 015 401,00
Finland	127 088 512	123 770 345	123 414 177,00
Sweden	43 071 742	47 343 511	46 755 771,58
United Kingdom	- 5 023 528 676	- 4 992 305 660	- 4 848 248 104,74
<i>Article 1 5 0 — Total</i>	0	0	93 838 118,02

## CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES

1 6 0 *Gross reduction in the annual GNI-based contribution granted to certain Member States pursuant to Article 2(5) of Decision 2014/335/EU, Euratom*

Financial year 2019	Financial year 2018	Financial year 2017
0,—	0,—	- 390 968,13

*Remarks*

This article is intended to record reductions in the annual GNI contributions of certain Member States in accordance with Council Decision 2014/335/EU, Euratom.

*Legal basis*

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10a(6) thereof.

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 2(5) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	31 777 303	31 084 353	31 242 775,00
Bulgaria	3 806 839	3 517 825	3 499 109,97
Czech Republic	14 023 927	12 518 490	12 692 930,85
Denmark	- 122 341 288	- 120 268 697	- 120 274 828,41
Germany	244 352 877	237 425 396	238 777 900,00
Estonia	1 745 444	1 611 838	1 574 316,00
Ireland	18 167 355	16 981 424	16 781 672,00
Greece	12 937 061	13 145 704	13 177 549,00
Spain	85 455 962	83 832 514	83 961 933,00
France	168 825 817	166 782 096	168 531 504,00
Croatia	3 557 268	3 375 143	3 398 205,80
Italy	123 964 872	122 224 918	123 653 935,00



**CHAPTER 1 6 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES** (*cont'd*)

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

Member State	Budget 2019	Budget 2018	Outturn 2017
Cyprus	1 412 562	1 295 926	1 298 672,00
Latvia	2 056 703	1 953 387	1 918 122,00
Lithuania	3 041 237	2 876 895	2 845 470,00
Luxembourg	2 792 942	2 756 540	2 702 438,00
Hungary	9 153 725	8 656 378	8 481 458,27
Malta	821 879	730 534	713 753,00
Netherlands	- 714 009 525	- 705 434 085	- 705 644 524,00
Austria	27 304 620	25 981 335	26 151 576,00
Poland	34 172 212	32 694 690	31 695 094,84
Portugal	13 806 137	13 505 482	13 564 841,00
Romania	14 424 031	13 088 408	12 618 440,52
Slovenia	3 289 728	2 998 359	2 966 530,00
Slovakia	6 453 397	6 047 555	5 968 179,00
Finland	16 580 811	15 842 504	16 006 769,00
Sweden	- 171 901 428	- 166 217 026	- 165 045 085,83
United Kingdom	164 327 532	170 992 114	166 350 295,86
<i>Article 1 6 0 — Total</i>	0	0	- 390 968,13

## 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 10B OF REGULATION (EU, EURATOM) NO 609/2014

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 10B OF REGULATION (EU, EURATOM) NO 609/2014

CHAPTER 3 3 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	CHAPTER 3 0				
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	555 542 325	6 404 529 791,03	
3 0 2	<i>Repayment to the budget of the surplus from the Guarantee Fund for external actions</i>	p.m.	p.m.	0,—	
	CHAPTER 3 0 — TOTAL	p.m.	555 542 325	6 404 529 791,03	
	CHAPTER 3 1				
3 1 0	<i>Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014</i>				
3 1 0 3	Application for 1995 and subsequent years of Article 10b of Regulation (EU, Euratom) No 609/2014	p.m.	p.m.	363 238 228,31	
	<i>Article 3 1 0 — Total</i>	p.m.	p.m.	363 238 228,31	
	CHAPTER 3 1 — TOTAL	p.m.	p.m.	363 238 228,31	
	CHAPTER 3 2				
3 2 0	<i>Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014</i>				
3 2 0 3	Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014	p.m.	p.m.	340 566 248,38	
	<i>Article 3 2 0 — Total</i>	p.m.	p.m.	340 566 248,38	
	CHAPTER 3 2 — TOTAL	p.m.	p.m.	340 566 248,38	
	CHAPTER 3 3				
3 3 0	<i>Netting of adjustments to the VAT and GNI-based own resources for previous financial years</i>	p.m.	p.m.	– 706 243 326,02	
	CHAPTER 3 3 — TOTAL	p.m.	p.m.	– 706 243 326,02	

- CHAPTER 3 4 — ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE**
- CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM**
- CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM**
- CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS**

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	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.	21 089 279,37	
	CHAPTER 3 4 — TOTAL	p.m.	p.m.	21 089 279,37	
	CHAPTER 3 5				
3 5 0	<i>Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>				
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	p.m.	9 103 136,21	
	<i>Article 3 5 0 — Total</i>	p.m.	p.m.	9 103 136,21	
	CHAPTER 3 5 — TOTAL	p.m.	p.m.	9 103 136,21	
	CHAPTER 3 6				
3 6 0	<i>Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom</i>				
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	p.m.	0,—	
	<i>Article 3 6 0 — Total</i>	p.m.	p.m.	0,—	
	CHAPTER 3 6 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 3 7				
3 7 0	<i>Adjustment relating to the implementation of own resources decisions</i>	p.m.	p.m.	- 16 011 708,68	
	CHAPTER 3 7 — TOTAL	p.m.	p.m.	- 16 011 708,68	
	<b>Title 3 — Total</b>	<b>p.m.</b>	<b>555 542 325</b>	<b>6 416 271 648,60</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 2019	Financial year 2018	Financial year 2017
p.m.	555 542 325	6 404 529 791,03

*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 1(1) of Regulation (EU, Euratom) No 608/2014.

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*

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.

Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 29).

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39).

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 7 thereof.

**3 0 2**      *Repayment to the budget of the surplus from the Guarantee Fund for external actions*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

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 10B OF REGULATION (EU, EURATOM) NO 609/2014****3 1 0** *Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014***3 1 0 3** Application for 1995 and subsequent years of Article 10b of Regulation (EU, Euratom) No 609/2014

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	363 238 228,31

*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.

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.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.

*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 (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b 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 10B OF REGULATION (EU, EURATOM) NO 609/2014 (cont'd)**

3 1 0 (cont'd)

3 1 0 3 (cont'd)

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	p.m.	p.m.	1 616 868,44
Bulgaria	p.m.	p.m.	3 099 370,73
Czech Republic	p.m.	p.m.	- 1 684 777,81
Denmark	p.m.	p.m.	2 454 498,84
Germany	p.m.	p.m.	- 8 791 092,73
Estonia	p.m.	p.m.	839 918,01
Ireland	p.m.	p.m.	10 947 219,48
Greece	p.m.	p.m.	918 819,40
Spain	p.m.	p.m.	100 550 093,57
France	p.m.	p.m.	53 375 107,77
Croatia	p.m.	p.m.	3 667 055,04
Italy	p.m.	p.m.	183 983 664,11
Cyprus	p.m.	p.m.	1 457 250,00
Latvia	p.m.	p.m.	2 344 393,28
Lithuania	p.m.	p.m.	1 286 638,94
Luxembourg	p.m.	p.m.	6 289 200,00
Hungary	p.m.	p.m.	1 063 755,48
Malta	p.m.	p.m.	1 917 414,96
Netherlands	p.m.	p.m.	3 517 550,15
Austria	p.m.	p.m.	6 915 902,12
Poland	p.m.	p.m.	10 601 761,99
Portugal	p.m.	p.m.	27 440 158,65
Romania	p.m.	p.m.	6 183 495,19
Slovenia	p.m.	p.m.	- 628 210,65
Slovakia	p.m.	p.m.	6 977 963,74
Finland	p.m.	p.m.	- 5 496 627,13
Sweden	p.m.	p.m.	4 139 845,97
United Kingdom	p.m.	p.m.	- 61 749 009,23
Item 3 1 0 3 — Total	p.m.	p.m.	363 238 228,31

**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 10B OF REGULATION (EU, EURATOM) NO 609/2014**

**3 2 0 Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014**

**3 2 0 3 Application for 1995 and subsequent financial years of Article 10b of Regulation (EU, Euratom) No 609/2014**

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	340 566 248,38

*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.

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 10b(4) of Regulation (EU, Euratom) No 609/2014.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.

*Legal basis*

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).

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	p.m.	p.m.	– 52 707 106,97
Bulgaria	p.m.	p.m.	26 434 579,84
Czech Republic	p.m.	p.m.	62 994 165,62
Denmark	p.m.	p.m.	59 878 983,07
Germany	p.m.	p.m.	129 816 096,70
Estonia	p.m.	p.m.	– 4 772 620,65
Ireland	p.m.	p.m.	191 061 168,85
Greece	p.m.	p.m.	– 20 257 758,68
Spain	p.m.	p.m.	– 221 817 747,68
France	p.m.	p.m.	– 272 145 059,89
Croatia	p.m.	p.m.	14 579 447,81
Italy	p.m.	p.m.	19 557 909,89
Cyprus	p.m.	p.m.	5 639 594,25

**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 10B OF REGULATION (EU, EURATOM) NO 609/2014 (cont'd)**

**3 2 0 (cont'd)**

**3 2 0 3 (cont'd)**

Member State	Budget 2019	Budget 2018	Outturn 2017
Latvia	p.m.	p.m.	– 2 417 710,93
Lithuania	p.m.	p.m.	– 4 512 964,98
Luxembourg	p.m.	p.m.	27 321 477,54
Hungary	p.m.	p.m.	– 253 984,53
Malta	p.m.	p.m.	8 648 786,17
Netherlands	p.m.	p.m.	– 94 361 861,40
Austria	p.m.	p.m.	7 289 969,59
Poland	p.m.	p.m.	– 30 861 719,32
Portugal	p.m.	p.m.	– 11 520 208,07
Romania	p.m.	p.m.	25 052 996,45
Slovenia	p.m.	p.m.	– 166 424,67
Slovakia	p.m.	p.m.	29 826 941,83
Finland	p.m.	p.m.	41 354 263,29
Sweden	p.m.	p.m.	– 67 222 728,74
United Kingdom	p.m.	p.m.	474 127 763,99
Item 3 2 0 3 — Total	p.m.	p.m.	340 566 248,38

**CHAPTER 3 3 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS**

**3 3 0 *Netting of adjustments to the VAT and GNI-based own resources for previous financial years***

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	– 706 243 326,02

*Remarks*

Result of the calculation for the netting of adjustments to the VAT and GNI-based resources of previous financial years.

This calculation is the product of multiplying the total amounts of the adjustments referred to in Article 10b(1) to (4) of Regulation (EU, Euratom) No 609/2014, with the exception of particular adjustments pursuant to points (b) and (c) of Article 10b(2) of that Regulation, by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments was supplied.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments was supplied.



**CHAPTER 3 3 — NETTING OF ADJUSTMENTS TO THE VAT AND GNI-BASED OWN RESOURCES FOR PREVIOUS FINANCIAL YEARS** (*cont'd*)

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

*Legal basis*

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105).

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b(5) thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	p.m.	p.m.	- 20 023 685,75
Bulgaria	p.m.	p.m.	- 2 069 937,59
Czech Republic	p.m.	p.m.	- 7 708 758,40
Denmark	p.m.	p.m.	- 13 370 168,66
Germany	p.m.	p.m.	- 151 684 782,45
Estonia	p.m.	p.m.	- 1 007 162,21
Ireland	p.m.	p.m.	- 9 401 217,55
Greece	p.m.	p.m.	- 8 360 378,20
Spain	p.m.	p.m.	- 53 243 099,17
France	p.m.	p.m.	- 106 842 620,88
Croatia	p.m.	p.m.	- 2 147 174,97
Italy	p.m.	p.m.	- 78 554 215,62
Cyprus	p.m.	p.m.	- 812 495,48
Latvia	p.m.	p.m.	- 1 257 377,87
Lithuania	p.m.	p.m.	- 1 815 537,51
Luxembourg	p.m.	p.m.	- 1 667 725,14
Hungary	p.m.	p.m.	- 5 325 058,88
Malta	p.m.	p.m.	- 443 850,06
Netherlands	p.m.	p.m.	- 33 225 740,50
Austria	p.m.	p.m.	- 16 402 787,28
Poland	p.m.	p.m.	- 20 982 390,99
Portugal	p.m.	p.m.	- 8 614 007,46
Romania	p.m.	p.m.	- 8 067 158,22
Slovenia	p.m.	p.m.	- 1 856 725,49
Slovakia	p.m.	p.m.	- 3 734 230,78
Finland	p.m.	p.m.	- 9 960 386,59
Sweden	p.m.	p.m.	- 22 995 966,44
United Kingdom	p.m.	p.m.	- 114 668 685,88
<i>Article 3 3 0 — Total</i>	p.m.	p.m.	- 706 243 326,02

**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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	21 089 279,37

*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 (EU, Euratom) No 609/2014 on the first working day of December, in accordance with Article 11 of that Regulation.

*Legal basis*

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 11 thereof.

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

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	p.m.	p.m.	5 479 033,53
Bulgaria	p.m.	p.m.	617 774,89
Czech Republic	p.m.	p.m.	2 257 103,45
Denmark	p.m.	p.m.	- 18 755 977,08
Germany	p.m.	p.m.	41 121 122,06
Estonia	p.m.	p.m.	266 229,38
Ireland	p.m.	p.m.	- 9 005 469,35
Greece	p.m.	p.m.	2 253 728,89
Spain	p.m.	p.m.	14 391 444,25
France	p.m.	p.m.	29 174 620,32

**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 2019	Budget 2018	Outturn 2017
Croatia	p.m.	p.m.	579 805,34
Italy	p.m.	p.m.	21 675 849,43
Cyprus	p.m.	p.m.	229 564,45
Latvia	p.m.	p.m.	320 023,50
Lithuania	p.m.	p.m.	478 008,34
Luxembourg	p.m.	p.m.	463 929,20
Hungary	p.m.	p.m.	1 426 811,55
Malta	p.m.	p.m.	120 483,37
Netherlands	p.m.	p.m.	8 934 340,18
Austria	p.m.	p.m.	4 544 405,82
Poland	p.m.	p.m.	5 480 973,94
Portugal	p.m.	p.m.	2 331 601,66
Romania	p.m.	p.m.	2 060 313,10
Slovenia	p.m.	p.m.	505 626,07
Slovakia	p.m.	p.m.	1 029 668,26
Finland	p.m.	p.m.	2 802 879,28
Sweden	p.m.	p.m.	5 813 464,12
United Kingdom	p.m.	p.m.	- 105 508 078,58
<i>Article 3 4 0 — Total</i>	p.m.	p.m.	21 089 279,37

**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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	9 103 136,21

*Remarks*

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

The figures for 2017 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 2013.

*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 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*)

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Articles 4 and 5 thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	p.m.	p.m.	3 427 431,00
Bulgaria	p.m.	p.m.	1 515 290,00
Czech Republic	p.m.	p.m.	3 219 340,11
Denmark	p.m.	p.m.	6 898 097,50
Germany	p.m.	p.m.	8 754 255,00
Estonia	p.m.	p.m.	368 634,00
Ireland	p.m.	p.m.	5 640 096,00
Greece	p.m.	p.m.	2 191 253,00
Spain	p.m.	p.m.	– 651 779,00
France	p.m.	p.m.	18 525 521,00
Croatia	p.m.	p.m.	838 270,64
Italy	p.m.	p.m.	25 072 902,00
Cyprus	p.m.	p.m.	228 695,00
Latvia	p.m.	p.m.	81 908,00
Lithuania	p.m.	p.m.	1 117 632,00
Luxembourg	p.m.	p.m.	2 999 679,00
Hungary	p.m.	p.m.	1 208 543,44
Malta	p.m.	p.m.	320 388,00
Netherlands	p.m.	p.m.	1 151 037,00
Austria	p.m.	p.m.	418 805,00
Poland	p.m.	p.m.	2 259 199,73
Portugal	p.m.	p.m.	1 399 728,00
Romania	p.m.	p.m.	2 859 474,14
Slovenia	p.m.	p.m.	916 682,00
Slovakia	p.m.	p.m.	2 214 808,00
Finland	p.m.	p.m.	4 965 839,00
Sweden	p.m.	p.m.	522 925,32
United Kingdom	p.m.	p.m.	– 89 361 518,67
Item 3 5 0 4 — Total	p.m.	p.m.	9 103 136,21

**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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	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.

*Legal basis*

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Articles 4 and 5 thereof.

Member State	Budget 2019	Budget 2018	Outturn 2017
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	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—

**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 2019	Budget 2018	Outturn 2017
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,—
Item 3 6 0 4 — Total	p.m.	p.m.	0,—

**CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS**

3 7 0 *Adjustment relating to the implementation of own resources decisions*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	– 16 011 708,68

*Remarks*

Result of the calculation for the retroactive implementation of the Own Resources Decision 2014/335/EU, Euratom.

*Legal basis*

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular Article 11.

Member State	Budget 2019	Budget 2018	Outturn 2017
Belgium	p.m.	p.m.	– 1 076 558,08
Bulgaria	p.m.	p.m.	7 719,32
Czech Republic	p.m.	p.m.	– 145 344,04
Denmark	p.m.	p.m.	– 569 108,73
Germany	p.m.	p.m.	– 3 704 915,95
Estonia	p.m.	p.m.	5 660,71
Ireland	p.m.	p.m.	– 108 190,77
Greece	p.m.	p.m.	– 61 944,21
Spain	p.m.	p.m.	– 1 842 883,84
France	p.m.	p.m.	– 4 803 792,87
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	– 948 845,22
Cyprus	p.m.	p.m.	– 144,39

## CHAPTER 3 7 — ADJUSTMENT RELATING TO THE IMPLEMENTATION OF OWN RESOURCES DECISIONS (cont'd)

3 7 0

(cont'd)

Member State	Budget 2019	Budget 2018	Outturn 2017
Latvia	p.m.	p.m.	- 8 593,12
Lithuania	p.m.	p.m.	- 3 498,33
Luxembourg	p.m.	p.m.	99 647,37
Hungary	p.m.	p.m.	- 1 178,82
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	- 1 406 520,53
Austria	p.m.	p.m.	- 448 092,49
Poland	p.m.	p.m.	- 406 764,54
Portugal	p.m.	p.m.	- 108 930,18
Romania	p.m.	p.m.	- 26 582,38
Slovenia	p.m.	p.m.	- 63 127,98
Slovakia	p.m.	p.m.	- 86 152,23
Finland	p.m.	p.m.	- 104 065,30
Sweden	p.m.	p.m.	209 114,48
United Kingdom	p.m.	p.m.	- 408 616,56
<i>Article 3 7 0 — Total</i>	p.m.	p.m.	- 16 011 708,68

## 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 2019	Financial year 2018	Financial year 2017	% 2017/2019
	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>	854 688 326	811 732 484	776 926 536,69	90,90
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.	93 408,96	
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>	93 124 205	91 680 394	87 846 201,67	94,33
	CHAPTER 4 0 — TOTAL	947 812 531	903 412 878	864 866 147,32	91,25
	CHAPTER 4 1				
4 1 0	<i>Staff contributions to the pension scheme</i>	484 499 174	467 789 059	449 234 842,14	92,72
4 1 1	<i>Transfer or purchase of pension rights by staff</i>	138 905 984	135 112 882	127 565 848,16	91,84
4 1 2	<i>Contributions to the pension scheme by officials and temporary staff on leave on personal grounds</i>	110 000	110 000	203 025,13	184,57
	CHAPTER 4 1 — TOTAL	623 515 158	603 011 941	577 003 715,43	92,54
	CHAPTER 4 2				
4 2 0	<i>Employer's contribution by decentralised agencies and international organisations to the pension scheme</i>	44 664 933	40 984 006	42 408 401,80	94,95
4 2 1	<i>Contributions by Members of the European Parliament to the pension scheme</i>	p.m.	p.m.	0,—	
	CHAPTER 4 2 — TOTAL	44 664 933	40 984 006	42 408 401,80	94,95
	<b>Title 4 — Total</b>	<b>1 615 992 622</b>	<b>1 547 408 825</b>	<b>1 484 278 264,55</b>	<b>91,85</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 2019	Financial year 2018	Financial year 2017
854 688 326	811 732 484	776 926 536,69

*Remarks*

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

Parliament	81 909 200
Council	27 364 000
Commission:	575 232 834
— administration	(457 970 000)
— research and technological development	(21 678 412)
— research (indirect actions)	(18 573 530)
— European Anti-Fraud Office (OLAF)	(3 547 000)
— European Personnel Selection Office (EPSO)	(828 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(3 514 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(931 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(1 326 000)
— Publications Office of the European Union (OP)	(3 976 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(391 827)
— Bio-based Industries Joint Undertaking (BBI)	(121 306)
— Body of European Regulators for Electronic Communications (BEREC Office)	(105 188)
— Clean Sky Joint Undertaking (CSJU)	(301 209)
— Community Plant Variety Office (CPVO)	(318 044)

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

— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA ex-EAHC)	(290 353)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(1 658 436)
— Electronic Components and Systems for European Leadership Joint Undertaking (ECSEL, ex-Artemis and ENIAC)	(164 069)
— European Agency for Safety and Health at Work (EU-OSHA)	(261 130)
— European Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(1 069 576)
— European Asylum Support Office (EASO)	(780 634)
— European Aviation Safety Agency (EASA)	(5 255 207)
— European Banking Authority (EBA)	(1 684 671)
— European Border and Coast Guard Agency (FRONTEX)	(1 694 989)
— European Centre for Disease Prevention and Control (ECDC)	(1 454 729)
— European Centre for the Development of Vocational Training (Cedefop)	(584 362)
— European Chemicals Agency (ECHA)	(3 995 331)
— European Environment Agency (EEA)	(1 430 722)
— European Fisheries Control Agency (EFCA)	(368 214)
— European Food Safety Authority (EFSA)	(2 036 464)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(841 525)
— European GNSS Agency (GSA)	(792 611)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(3 499)
— European Institute for Gender Equality (EIGE)	(157 160)
— European Institute of Innovation and Technology (EIT)	(210 297)
— European Insurance and Occupational Pensions Authority (EIOPA)	(958 243)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(2 609 756)
— European Labour Authority (ELA)	(6 999)
— European Maritime Safety Agency (EMSA)	(1 233 550)
— European Medicines Agency (EMA)	(5 325 656)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(636 157)
— European Public Prosecutor's Office (EPPO)	(13 097)

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

## 4 0 0 (cont'd)

— European Research Council Executive Agency (ERCEA)	(1 898 724)	
— European Securities and Markets Authority (ESMA)	(1 512 936)	
— European Training Foundation (ETF)	(914 546)	
— European Union Agency for Fundamental Rights (FRA)	(659 420)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(4 182 554)	
— European Union Agency for Law Enforcement Training (CEPOL)	(143 822)	
— European Union Agency for Network and Information Security (ENISA)	(375 442)	
— European Union Agency for Railways (ERA)	(986 929)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(5 188 775)	
— European Union's Judicial Cooperation Unit (EUROJUST)	(892 081)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(1 645 037)	
— Fuel Cells and Hydrogen Joint Undertaking (FCH)	(173 409)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(1 125 363)	
— Innovative Medicines Initiative JU (IMI)	(308 343)	
— Research Executive Agency (REA)	(2 367 232)	
— Shift2Rail Joint Undertaking (SHIFT2RAIL)	(83 986)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(285 193)	
— Single Resolution Board (SRB)	(2 091 272)	
— Translation Centre for the bodies of the European Union (CdT)	(1 298 817)	
Court of Justice of the European Union		30 519 728
European Court of Auditors		11 568 000
European Economic and Social Committee		5 530 650
European Committee of the Regions		4 297 166
European Ombudsman		661 748
European Data Protection Supervisor		794 000
European External Action Service		23 221 000
European Investment Bank		49 610 000
European Central Bank		39 000 000
European Investment Fund		4 980 000
	Total	854 688 326

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

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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

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

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

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

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

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

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

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

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

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

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	93 408,96

*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 Agency for Safety and Health at Work (EU-OSHA)	(p.m.)
— European Medicines Agency (EMA)	(p.m.)
— European Aviation Safety Agency (EASA)	(p.m.)
— European Centre for the Development of Vocational Training (Cedefop)	(p.m.)
— European Environment Agency (EEA)	(p.m.)
— European Food Safety Authority (EFSA)	(p.m.)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(p.m.)
— European Maritime Safety Agency (EMSA)	(p.m.)

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

— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(p.m.)	
— European Union Agency for Fundamental Rights (FRA)	(p.m.)	
— European Training Foundation (ETF)	(p.m.)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(p.m.)	
— European Union's Judicial Cooperation Unit (Eurojust)	(p.m.)	
— Translation Centre for the bodies of the European Union (CdT)	(p.m.)	
Court of Justice of the European Union		p.m.
European Court of Auditors		p.m.
European Economic and Social Committee		p.m.
European Committee of the Regions		p.m.
European Ombudsman		p.m.
European Data Protection Supervisor		p.m.
	Total	<u>p.m.</u>

*Legal basis*

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

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

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

## 4 0 4

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

Financial year 2019	Financial year 2018	Financial year 2017
93 124 205	91 680 394	87 846 201,67

*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*)

Parliament	11 691 500
Council	3 636 000
Commission:	63 823 292
— administration	(39 902 000)
— research and technological development	(4 504 927)
— research (indirect actions)	(3 437 322)
— European Anti-Fraud Office (OLAF)	(699 000)
— European Personnel Selection Office (EPSO)	(161 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(644 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(172 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(251 000)
— Publications Office of the European Union (OP)	(860 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(111 233)
— Bio-based Industries Joint Undertaking (BBI)	(25 644)
— Body of European Regulators for Electronic Communications (BEREC Office)	(29 148)
— Clean Sky Joint Undertaking (CSJU)	(67 121)
— Community Plant Variety Office (CPVO)	(71 537)
— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA ex-EAHC)	(56 432)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(285 806)
— Electronic Components and Systems for European Leadership Joint Undertaking (ECSEL, ex-Artemis and ENIAC)	(38 071)
— European Agency for Safety and Health at Work (EU-OSHA)	(69 564)
— European Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(227 486)
— European Asylum Support Office (EASO)	(179 337)
— European Aviation Safety Agency (EASA)	(1 280 027)
— European Banking Authority (EBA)	(283 901)
— European Border and Coast Guard Agency (FRONTEX)	(542 811)

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

— European Centre for Disease Prevention and Control (ECDC)	(261 397)
— European Centre for the Development of Vocational Training (Cedefop)	(147 457)
— European Chemicals Agency (ECHA)	(760 318)
— European Environment Agency (EEA)	(258 914)
— European Fisheries Control Agency (EFCA)	(103 680)
— European Food Safety Authority (EFSA)	(487 393)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(155 054)
— European GNSS Agency (GSA)	(66 998)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(597)
— European Institute for Gender Equality (EIGE)	(45 211)
— European Institute of Innovation and Technology (EIT)	(70 361)
— European Insurance and Occupational Pensions Authority (EIOPA)	(210 741)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(612 374)
— European Labour Authority (ELA)	(1 194)
— European Maritime Safety Agency (EMSA)	(355 886)
— European Medicines Agency (EMA)	(841 056)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(14 184)
— European Public Prosecutor's Office (EPPO)	(3 768)
— European Research Council Executive Agency (ERCEA)	(345 747)
— European Securities and Markets Authority (ESMA)	(301 912)
— European Training Foundation (ETF)	(195 358)
— European Union Agency for Fundamental Rights (FRA)	(134 138)
— European Union Agency for Law Enforcement Cooperation (Europol)	(869 050)
— European Union Agency for Law Enforcement Training (CEPOL)	(36 049)
— European Union Agency for Network and Information Security (ENISA)	(100 401)
— European Union Agency for Railways (ERA)	(217 711)
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(1 217 584)



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

4 0 4

*(cont'd)*

— European Union's Judicial Cooperation Unit (EUROJUST)	(157 586)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(263 269)	
— Fuel Cells and Hydrogen Joint Undertaking (FCH)	(41 467)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(200 932)	
— Innovative Medicines Initiative JU (IMI)	(222 224)	
— Research Executive Agency (REA)	(403 421)	
— Shift2Rail Joint Undertaking (SHIFT2RAIL)	(14 334)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(65 212)	
— Single Resolution Board (SRB)	(452 539)	
— Translation Centre for the bodies of the European Union (CdT)	(288 408)	
Court of Justice of the European Union		5 323 730
European Court of Auditors		2 100 000
European Economic and Social Committee		1 079 433
European Committee of the Regions		862 319
European Ombudsman		113 931
European Data Protection Supervisor		139 000
European External Action Service		4 355 000
	Total	93 124 205

*Legal basis*

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

Conditions of Employment of Other Servants of the European Union.

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

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

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

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

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

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

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

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

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

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

Financial year 2019	Financial year 2018	Financial year 2017
484 499 174	467 789 059	449 234 842,14

*Remarks*

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

Parliament	67 248 200
Council	24 330 000
Commission:	334 340 476
— administration	(196 546 000)
— research and technological development	(22 774 662)
— research (indirect actions)	(16 754 834)
— European Anti-Fraud Office (OLAF)	(3 247 000)
— European Personnel Selection Office (EPSO)	(949 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(5 993 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 565 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 496 000)
— Publications Office of the European Union (OP)	(4 569 000)
— Agency for the Cooperation of Energy Regulators (ACER)	(626 661)
— Bio-based Industries Joint Undertaking (BBI)	(151 710)

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

## 4 1 0 (cont'd)

— Body of European Regulators for Electronic Communications (BEREC Office)	(186 034)
— Clean Sky Joint Undertaking (CSJU)	(323 982)
— Community Plant Variety Office (CPVO)	(378 341)
— Consumers, Health, Agriculture and Food Executive Agency (CHAFEA ex-EAHC)	(424 429)
— Education, Audiovisual and Culture Executive Agency (EACEA)	(2 404 163)
— Electronic Components and Systems for European Leadership Joint Undertaking (ECSEL, ex-Artemis and ENIAC)	(215 366)
— European Agency for Safety and Health at Work (EU-OSHA)	(441 748)
— European Agency for the Operational Management of Large-scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(1 336 510)
— European Asylum Support Office (EASO)	(1 368 187)
— European Aviation Safety Agency (EASA)	(6 174 105)
— European Banking Authority (EBA)	(1 463 838)
— European Border and Coast Guard Agency (FRONTEX)	(3 147 566)
— European Centre for Disease Prevention and Control (ECDC)	(1 714 861)
— European Centre for the Development of Vocational Training (Cedefop)	(813 314)
— European Chemicals Agency (ECHA)	(4 186 589)
— European Environment Agency (EEA)	(1 444 827)
— European Fisheries Control Agency (EFCA)	(531 886)
— European Food Safety Authority (EFSA)	(2 921 587)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(808 253)
— European GNSS Agency (GSA)	(1 226 702)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(4 838)
— European Institute for Gender Equality (EIGE)	(267 573)
— European Institute of Innovation and Technology (EIT)	(419 681)
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 133 437)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(3 311 156)
— European Labour Authority (ELA)	(9 675)

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

4 1 0

(cont'd)

— European Maritime Safety Agency (EMSA)	(1 873 412)	
— European Medicines Agency (EMA)	(5 077 917)	
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(824 409)	
— European Public Prosecutor's Office (EPPO)	(22 298)	
— European Research Council Executive Agency (ERCEA)	(2 759 997)	
— European Securities and Markets Authority (ESMA)	(1 727 803)	
— European Training Foundation (ETF)	(982 437)	
— European Union Agency for Fundamental Rights (FRA)	(736 223)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(5 008 740)	
— European Union Agency for Law Enforcement Training (CEPOL)	(271 686)	
— European Union Agency for Network and Information Security (ENISA)	(574 716)	
— European Union Agency for Railways (ERA)	(1 158 215)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(6 943 214)	
— European Union's Judicial Cooperation Unit (EUROJUST)	(1 292 703)	
— Executive Agency for Small and Medium-sized Enterprises (EASME ex-EACI)	(2 526 604)	
— Fuel Cells and Hydrogen Joint Undertaking (FCH)	(207 032)	
— Innovation and Networks Executive Agency (INEA ex-TEN-T EA)	(1 596 523)	
— Innovative Medicines Initiative JU (IMI)	(350 616)	
— Research Executive Agency (REA)	(3 723 580)	
— Shift2Rail Joint Undertaking (SHIFT2RAIL)	(116 105)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(316 275)	
— Single Resolution Board (SRB)	(2 338 913)	
— Translation Centre for the bodies of the European Union (CdT)	(1 579 543)	
Court of Justice of the European Union		20 039 756
European Court of Auditors		7 968 000
European Economic and Social Committee		5 732 242
European Committee of the Regions		4 481 097
European Ombudsman		621 403
European Data Protection Supervisor		689 000
European External Action Service		19 049 000
	Total	484 499 174

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

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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

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

Financial year 2019	Financial year 2018	Financial year 2017
138 905 984	135 112 882	127 565 848,16

*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	9 200 000
Council	p.m.
Commission	129 705 984
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
<b>Total</b>	<b>138 905 984</b>

*Legal basis*

Staff Regulations of Officials of the European Union.

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

Financial year 2019	Financial year 2018	Financial year 2017
110 000	110 000	203 025,13

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

## 4 1 2 (cont'd)

*Remarks*

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

European Parliament	10 000
Council	p.m.
Commission	100 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
44 664 933	40 984 006	42 408 401,80

*Remarks*

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

Commission	44 664 933
------------	------------

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

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

European Parliament

p.m.

*Legal basis*

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

## TITLE 5

## REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS

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

## CHAPTER 5 1 — PROCEEDS FROM LETTING AND HIRING

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

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	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.	297 177,44	
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	p.m.	p.m.	782 248,30	
5 0 0 2	Proceeds from the supply of goods to other institutions or bodies — Assigned revenue	p.m.	p.m.	716 620,69	
	<i>Article 5 0 0 — Total</i>	p.m.	p.m.	1 796 046,43	
<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.	22 598,78	
	CHAPTER 5 0 — TOTAL	p.m.	p.m.	1 818 645,21	
	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.	8 602,92	
<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.	26 920 626,05	
5 1 1 1	Reimbursement of charges connected with lettings — Assigned revenue	p.m.	p.m.	3 200 535,82	
	<i>Article 5 1 1 — Total</i>	p.m.	p.m.	30 121 161,87	
	CHAPTER 5 1 — TOTAL	p.m.	p.m.	30 129 764,79	
	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>	50 050	50 050	– 85 018,10	– 169,87
<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>	—	—	214 947,48	



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

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
5 2 2	<i>Interest yielded by pre-financing</i>	20 000 000	40 000 000	7 722 179,50	38,61
5 2 3	<i>Revenue generated on trust accounts — Assigned revenue</i>	p.m.	p.m.	32 427 294,—	
	CHAPTER 5 2 — TOTAL	20 050 050	40 050 050	40 279 402,88	200,89
	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.	90 443 677,66	
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.	11 201 458,04	
	CHAPTER 5 5 — TOTAL	p.m.	p.m.	101 645 135,70	
	CHAPTER 5 7				
5 7 0	<i>Revenue arising from the repayment of amounts wrongly paid — Assigned revenue</i>	p.m.	p.m.	31 339 037,72	
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.	11 055,—	
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.	159 275 980,92	
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.	196 571 369,96	
	CHAPTER 5 7 — TOTAL	p.m.	p.m.	387 197 443,60	
	CHAPTER 5 8				
5 8 0	<i>Revenue from payments connected with lettings — Assigned revenue</i>	p.m.	p.m.	24 194,01	
5 8 1	<i>Revenue from insurance payments received — Assigned revenue</i>	p.m.	p.m.	20 222 275,02	
	CHAPTER 5 8 — TOTAL	p.m.	p.m.	20 246 469,03	

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

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
5 9 0	CHAPTER 5 9				
	<i>Other revenue from administrative operations</i>	5 000 000	5 000 000	5 599 008,25	111,98
	CHAPTER 5 9 — TOTAL	5 000 000	5 000 000	5 599 008,25	111,98
	<b>Title 5 — Total</b>	<b>25 050 050</b>	<b>45 050 050</b>	<b>586 915 869,46</b>	<b>2 342,97</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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	297 177,44

*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 points (a) and (b) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	782 248,30

*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 points (a) and (b) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	716 620,69

*Remarks*

In accordance with point (e) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2** *Proceeds from the sale of publications, printed works and films — Assigned revenue*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	22 598,78

*Remarks*

In accordance with point (h) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.

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

**5 0 2** (cont'd)

European 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	8 602,92

*Remarks*

In accordance with point (a) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	26 920 626,05

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

5 1 1 (cont'd)

5 1 1 0 (cont'd)

*Remarks*

In accordance with point (a) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	3 200 535,82

*Remarks*

In accordance with point (a) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
50 050	50 050	- 85 018,10

*Remarks*

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

European Parliament		50 000
Council		p.m.
Commission		p.m.
Court of Justice of the European Union		p.m.
European Court of Auditors		p.m.
European Economic and Social Committee		p.m.
European Committee of the Regions		50
European Ombudsman		p.m.
European Data Protection Supervisor		p.m.
European External Action Service		p.m.
	Total	50 050

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 2019	Financial year 2018	Financial year 2017
—	—	214 947,48

*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.

to be inserted

to be inserted

5 2 2 *Interest yielded by pre-financing*

Financial year 2019	Financial year 2018	Financial year 2017
20 000 000	40 000 000	7 722 179,50

*Remarks*

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

In accordance with point (d) of Article 21(3) 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.



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

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

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

Commission 20 000 000

*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 point (d) of Article 21(3) thereof.

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

**5 2 3** *Revenue generated on trust accounts — Assigned revenue*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	32 427 294,—

*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.

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

**5 2 3** (*cont'd*)

*Legal basis*

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	90 443 677,66

*Remarks*

In accordance with point (e) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	11 201 458,04

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

## 5 5 1 (cont'd)

## Remarks

In accordance with point (a) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	31 339 037,72

## Remarks

In accordance with point (c) of Article 21(3) 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.
European Court of Auditors	p.m.

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

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

European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	11 055,—

*Remarks*

In accordance with point (d) of Article 21(2) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2** *Repayment of welfare expenditure incurred on behalf of another institution*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

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

5 7 2 (*cont'd*)

*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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	159 275 980,92

*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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
	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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	196 571 369,96

*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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	24 194,01

*Remarks*

In accordance with point (g) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
<b>Total</b>	p.m.

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	20 222 275,02

*Remarks*

In accordance with point (f) of Article 21(3) 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.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European 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 2019	Financial year 2018	Financial year 2017
5 000 000	5 000 000	5 599 008,25

*Remarks*

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

European Parliament	p.m.
Council	p.m.
Commission	5 000 000

**CHAPTER 5 9 — OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS** *(cont'd)***5 9 0***(cont'd)*

Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	<hr/> 5 000 000



## TITLE 6

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

## CHAPTER 6 0 — CONTRIBUTIONS TO UNION PROGRAMMES

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	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 3	Cooperation agreements with third countries under Union research programmes — Assigned revenue	p.m.	p.m.	604 743 323,18	
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.	604 743 323,18	
<b>6 0 2</b>	<b>Other programmes</b>				
6 0 2 1	Miscellaneous revenue relating to humanitarian aid and emergency support — Assigned revenue	p.m.	p.m.	50 276 224,03	
	<i>Article 6 0 2 — Total</i>	p.m.	p.m.	50 276 224,03	
<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.	253 412 625,40	
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.	494 944,34	
6 0 3 3	Participation of third countries or outside bodies in Union activities — Assigned revenue	p.m.	p.m.	42 305 058,04	
	<i>Article 6 0 3 — Total</i>	p.m.	p.m.	296 212 627,78	
	CHAPTER 6 0 — TOTAL	p.m.	p.m.	951 232 174,99	

## CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	CHAPTER 6 1				
<b>6 1 1</b>	<b><i>Repayment of expenditure incurred on behalf of one or more Member States</i></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.	38 820 698,30	
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.	38 820 698,30	
<b>6 1 2</b>	<b><i>Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue</i></b>	p.m.	p.m.	0,—	
<b>6 1 4</b>	<b><i>Repayment of Union support to commercially successful projects and activities</i></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><i>Repayment of unused Union aid</i></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, EMFF and European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue	p.m.	p.m.	41 315 733,88	
6 1 5 1	Repayment of unused subsidies for balancing budgets — Assigned revenue	p.m.	p.m.	0,—	
6 1 5 2	Repayment of unused interest subsidies — Assigned revenue	p.m.	p.m.	0,—	
6 1 5 3	Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue	p.m.	p.m.	0,—	

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

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
<b>6 1 5</b>	<i>(cont'd)</i>				
6 1 5 7	Repayments of payments on account under the Structural Funds, the Cohesion Fund, the European Fisheries Fund, the Fund for European Aid to the Most Deprived, the European Maritime and Fisheries Fund and the European Agricultural Fund for Rural Development — Assigned revenue	p.m.	p.m.	6 594 571 905,88	
6 1 5 8	Repayment of miscellaneous unused Union aid — Assigned revenue	p.m.	p.m.	599 238,59	
	<i>Article 6 1 5 — Total</i>	p.m.	p.m.	6 636 486 878,35	
<b>6 1 6</b>	<b><i>Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue</i></b>	p.m.	p.m.	0,—	
<b>6 1 7</b>	<b><i>Repayment of amounts paid in connection with Union aid to third countries</i></b>				
6 1 7 0	Repayments within the framework of cooperation with South Africa — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 1 7 — Total</i>	p.m.	p.m.	0,—	
<b>6 1 8</b>	<b><i>Repayment of amounts paid in connection with food aid</i></b>				
6 1 8 0	Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue	p.m.	p.m.	0,—	
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 1 8 — Total</i>	p.m.	p.m.	0,—	
<b>6 1 9</b>	<b><i>Repayment of other expenditure incurred on behalf of outside bodies</i></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.	0,—	
	<i>Article 6 1 9 — Total</i>	p.m.	p.m.	0,—	
	<b>CHAPTER 6 1 — TOTAL</b>	p.m.	p.m.	6 675 307 576,65	
	<b>CHAPTER 6 2</b>				
<b>6 2 0</b>	<b><i>Supply against payment of source materials or special fissile materials (point (b) of Article 6 of the Euratom Treaty) — Assigned revenue</i></b>	p.m.	p.m.	0,—	

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

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
<b>6 2 2</b>	<b><i>Revenue from services provided by the Joint Research Centre to outside bodies against payment</i></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.	15 100 000,—	
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.	6 411 530,78	
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.	484 308,20	
6 2 2 5	Other revenue for the Joint Research Centre — Assigned revenue	p.m.	p.m.	86 000,—	
6 2 2 6	Revenue from services provided by the Joint Research Centre to other Union institutions or other Commission departments on a competitive basis, to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	80 523 598,11	
	<i>Article 6 2 2 — Total</i>	p.m.	p.m.	102 605 437,09	
<b>6 2 4</b>	<b><i>Revenue from licences granted by the Commission on inventions resulting from Union research, irrespective of whether they can be patented (indirect action) — Assigned revenue</i></b>	p.m.	p.m.	0,—	
	<b>CHAPTER 6 2 — TOTAL</b>	p.m.	p.m.	102 605 437,09	
	<b>CHAPTER 6 3</b>				
<b>6 3 0</b>	<b><i>Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue</i></b>	p.m.	p.m.	364 560 851,—	
<b>6 3 1</b>	<b><i>Contributions within the framework of the Schengen acquis</i></b>				
6 3 1 1	Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue	p.m.	p.m.	1 183 883,41	
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.	1 065 961,35	
6 3 1 3	Other contributions within the framework of the Schengen <i>acquis</i> (Iceland, Norway, Switzerland and Liechtenstein) — Assigned revenue	p.m.	p.m.	20 016 713,06	
	<i>Article 6 3 1 — Total</i>	p.m.	p.m.	22 266 557,82	

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

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
6 3 2	<b>Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue</b>	p.m.	p.m.	97 727 173,—	
6 3 3	<b>Contributions to certain external aid programmes — Assigned revenue</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.	868 619 454,04	
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.	868 619 454,04	
6 3 4	<b>Contributions from EU trust funds</b>				
6 3 4 0	Contributions from EU trust funds to the management costs of the Commission — Assigned revenue	p.m.	p.m.	4 025 949,31	
	<i>Article 6 3 4 — Total</i>	p.m.	p.m.	4 025 949,31	
6 3 5	<b>Contribution to the European Fund for Sustainable Development (EFSD) — Assigned revenue</b>				
6 3 5 0	Contribution from the European Development Fund to the EFSD — Assigned revenue	p.m.	p.m.	300 000 000,—	
6 3 5 1	Contributions from Member States, including their agencies, entities or natural persons to the EFSD — Assigned revenue	p.m.	p.m.	0,—	
6 3 5 2	Contributions from third countries, including their agencies, entities or natural persons to the EFSD — Assigned revenue	p.m.	p.m.	0,—	
6 3 5 3	Contributions from international organisations to the EFSD — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 3 5 — Total</i>	p.m.	p.m.	300 000 000,—	
6 3 6	<b>European Fund for Strategic Investments (EFSI) - Assigned revenue</b>	p.m.			
	<b>CHAPTER 6 3 — TOTAL</b>	p.m.	p.m.	1 657 199 985,17	

**CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS**  
**CHAPTER 6 5 — FINANCIAL CORRECTIONS**  
**CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS**

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	CHAPTER 6 4				
<b>6 4 1</b>	<b>Contributions from financial instruments — Assigned revenue</b>				
6 4 1 0	Contributions from financial instruments (revenues) — Assigned revenue	p.m.	p.m.		
6 4 1 1	Contributions from financial instruments (repayments) — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 4 1 — Total</i>	p.m.	p.m.	0,—	
<b>6 4 2</b>	<b>Contributions from financial instruments – Non-assigned revenue</b>				
6 4 2 0	Contributions from financial instruments — Revenues	25 000 000	25 000 000		
6 4 2 1	Contributions from financial instruments — Repayments	25 000 000	25 000 000		
	<i>Article 6 4 2 — Total</i>	50 000 000	50 000 000		
	<b>CHAPTER 6 4 — TOTAL</b>	50 000 000	50 000 000	0,—	0
	CHAPTER 6 5				
<b>6 5 1</b>	<b>Financial corrections related to the programming periods before 2000</b>	p.m.	p.m.	389 042,35	
<b>6 5 2</b>	<b>Financial corrections related to the programming period 2000-2006 — Assigned revenue</b>	p.m.	p.m.	106 829 126,01	
<b>6 5 3</b>	<b>Financial corrections related to the programming period 2007-2013 — Assigned revenue</b>	p.m.	p.m.	13 015 198,61	
<b>6 5 4</b>	<b>Financial corrections related to the programming period 2014-2020 — Assigned revenue</b>	p.m.	p.m.	0,—	
	<b>CHAPTER 6 5 — TOTAL</b>	p.m.	p.m.	120 233 366,97	
	CHAPTER 6 6				
<b>6 6 0</b>	<b>Other contributions and refunds</b>				
6 6 0 0	Other assigned contributions and refunds — Assigned revenue	p.m.	p.m.	682 200 429,13	
6 6 0 1	Other non-assigned contributions and refunds	80 000 000	60 000 000	9 088 699,79	11,36
	<i>Article 6 6 0 — Total</i>	80 000 000	60 000 000	691 289 128,92	864,11
	<b>CHAPTER 6 6 — TOTAL</b>	80 000 000	60 000 000	691 289 128,92	864,11

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

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	CHAPTER 6 7				
<b>6 7 0</b>	<b>Revenue concerning European Agricultural Guarantee Fund</b>				
6 7 0 1	Clearance of European Agricultural Guarantee Fund accounts — Assigned revenue	p.m.	p.m.	1 348 042 402,48	
6 7 0 2	European Agricultural Guarantee Fund irregularities — Assigned revenue	p.m.	p.m.	130 730 164,98	
6 7 0 3	Superlevy from milk producers — Assigned revenue	p.m.	p.m.	3 693 186,56	
	<i>Article 6 7 0 — Total</i>	p.m.	p.m.	1 482 465 754,02	
<b>6 7 1</b>	<b>Revenue concerning European Agricultural Fund for Rural Development</b>				
6 7 1 1	Clearance of accounts European Agricultural Fund for Rural Development (EAFRD) — Assigned revenue	p.m.	p.m.	499 056 223,22	
6 7 1 2	European Agricultural Fund for Rural Development (EAFRD) irregularities — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 7 1 — Total</i>	p.m.	p.m.	499 056 223,22	
	<b>CHAPTER 6 7 — TOTAL</b>	p.m.	p.m.	1 981 521 977,24	
	<b>Title 6 — Total</b>	<b>130 000 000</b>	<b>110 000 000</b>	<b>12 179 389 647,03</b>	<b>9 368,76</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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

Revenue resulting from 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.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations under Article 08 03 50 and Article 32 05 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	604 743 323,18

*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.

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, 18 05 50, 32 04 50, 32 05 50 (indirect action), 10 02 50 and 10 03 50 (direct action) of the statement of expenditure in Section III 'Commission', depending on the expenditure to be covered.

The association of Switzerland to parts of Horizon 2020 Framework Programme, to Euratom Programme 2014-2018 and to the activities carried out by the European Joint Undertaking for ITER and the Development of Fusion for Energy for 2014-2020 (Fusion for Energy), was expected to last until 31 December 2016.



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

Following the ratification of the Protocol to the Agreement between the European Community and its Member States, of the one part, and the Swiss Confederation, of the other, on the free movement of persons, regarding the participation of the Republic of Croatia as a Contracting Party, following its accession to the European Union (OJ L 31, 4.2.2017, p. 3) by the Swiss Federal Council on 16 December 2016, as of 1 January 2017 the Agreement associating Switzerland to Horizon 2020 continues to apply and it is expanded to cover Horizon 2020 in its entirety, the Euratom Programme 2014-2018 and the activities carried out by Fusion for Energy.

*Legal basis*

Partnership and Cooperation Agreement between the European Communities and their Member States, and Ukraine (OJ L 49, 19.2.1998, p. 3) signed on 14 June 1994, entered into force on 1 March 1998 and remains applicable for the parts not covered by the provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Ukraine, of the other part.

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, of 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 2012/777/EU of 10 December 2012 on the signing, on behalf of the European Union, of a Protocol to the Partnership and Cooperation Agreement between the European Communities and their Member States, of the one part, and the Republic of Armenia, of the other part, on a Framework Agreement between the European Union and the Republic of Armenia on the general principles for the participation of the Republic of Armenia in Union programmes (OJ L 340, 13.12.2012, p. 26).

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)'.

Council Decision 2014/494/EU of 16 June 2014 on the signing, on behalf of the European Union, and provisional application of the Association Agreement between the European Union and the European Atomic Energy Community and their Member States, of the one part, and Georgia, of the other part (OJ L 261, 30.8.2014, p. 1).

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)'.

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

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

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).

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.

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

Council Decision (EU) 2015/575 of 17 December 2014 on the signing, on behalf of the European Union, and provisional application of the Protocol to the Euro-Mediterranean Agreement establishing an association between the European Communities and their Member States, of the one part, and the Republic of Tunisia, of the other part, on a Framework Agreement between the European Union and the Republic of Tunisia on the general principles for the participation of the Republic of Tunisia in Union programmes (OJ L 96, 11.4.2015, p. 1).

Commission Decision C(2015) 1355 of 3 March 2015 on the approval and signature of the Agreement between the European Union and Ukraine on the participation of Ukraine in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

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

Council Decision (EU) 2015/1795 of 1 October 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 263, 8.10.2015, p. 6).

Council Decision (EU) 2015/1796 of 1 October 2015 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 263, 8.10.2015, p. 8).

Commission Decision C(2015) 8195 of 25 November 2015 on the approval and signature of the Agreement between the European Union and the Republic of Tunisia on the participation of the Republic of Tunisia in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Commission Decision C(2016)1360 of 9 March 2016 on the approval, on behalf of the European Union, and signature of an agreement on the participation of Georgia in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Commission Decision C(2016) 2119 of 14 April 2016 on the approval, on behalf of the European Union, and signature of an agreement on the participation of the Republic of Armenia in the Union programme 'Horizon 2020 — the Framework Programme for Research and Innovation (2014-2020)'.

Commission Decision (2016)3119 of 27 May 2016 on the conclusion of an Agreement for scientific and technological cooperation between the European Atomic Energy Community and Ukraine associating Ukraine to the Euratom Research and Training Programme (2014-2018).

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 2019	Financial year 2018	Financial year 2017
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'.

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

## 6 0 1 (cont'd)

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

Financial year 2019	Financial year 2018	Financial year 2017
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 in Section III 'Commission'.

6 0 2 *Other programmes*

## 6 0 2 1 Miscellaneous revenue relating to humanitarian aid and emergency support — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	50 276 224,03

*Remarks*

Any contributions by outside bodies relating to humanitarian aid and emergency support.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations 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).

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

Council Regulation (EU) 2016/369 of 15 March 2016 on the provision of emergency support within the Union (OJ L 70, 16.3.2016, 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	253 412 625,40

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

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

*Reference acts*

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

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

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

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

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

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).

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

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

6 0 3 1 (*cont'd*)

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. 345).

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)'.

Council Decision (EU) 2017/1388 of 17 July 2017 on the conclusion of the Framework Agreement between the European Union and Kosovo on the general principles for the participation of Kosovo in Union programmes (OJ L 195, 27.7.2017, p.1).

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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	494 944,34

*Remarks*

This item is intended to receive third country contributions based on international 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 01 and 14 03 01 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).

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

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

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

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

Regulation (EU) No 1286/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC (OJ L 347, 20.12.2013, p. 25), and in particular Article 5 thereof.

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209), and in particular Article 5 thereof.

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	42 305 058,04

*Remarks*

This item is intended to receive contributions by third countries or 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	38 820 698,30

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

6 1 1 (cont'd)

6 1 1 3 (cont'd)

*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. Unused revenue and appropriations deriving from this revenue still available on 31 December in any given year, as well as amounts recovered, shall be carried over automatically to the following year. Those appropriations may not be transferred to other budget items.

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 2017 will be used for research in 2019. 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 2019 comes to EUR 39 654 000.

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

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

*Legal basis*

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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



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

6 1 1 4 (cont'd)

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

*Legal basis*

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

*Legal basis*

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

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

6 1 5 **Repayment of unused Union aid**

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	41 315 733,88

*Remarks*

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

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

6 1 5 (cont'd)

6 1 5 0 (cont'd)

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

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

Financial year 2019	Financial year 2018	Financial year 2017
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 2019	Financial year 2018	Financial year 2017
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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	6 594 571 905,88

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

**6 1 5** (*cont'd*)

6 1 5 7 (*cont'd*)

*Remarks*

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

The amounts booked to this item will, in accordance with Articles 21 and 177 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission', in order not to reduce the contribution from the Funds to the operation concerned.

*Legal basis*

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

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

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

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

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

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	599 238,59

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

6 1 5 (cont'd)

6 1 5 8 (cont'd)

*Remarks*

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

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

Financial year 2019	Financial year 2018	Financial year 2017
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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE (*cont'd*)6 1 7 (*cont'd*)6 1 7 0 (*cont'd*)

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

*Legal basis*

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

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

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

6 1 8 1 (cont'd)

*Legal basis*

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

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

CHAPTER 6 2 — REVENUE FROM SERVICES RENDERED AGAINST PAYMENT (*cont'd*)6 2 0 (*cont'd*)*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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	15 100 000,—

*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 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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	6 411 530,78

*Remarks*

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

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



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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	484 308,20

*Remarks*

Council Decision 2013/743/EU requires the Joint Research Centre to support knowledge and technology transfer and to generate additional resources through, *inter alia*, the exploitation of intellectual property.

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

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

*Legal basis*

Treaty on the Functioning of the European Union, and in particular Articles 182 and 183 thereof.

Treaty establishing the European Atomic Energy Community, and in particular Article 12 thereof.

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).

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	86 000,—

*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 Union institutions or other Commission departments on a competitive basis, to be used to provide additional appropriations — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	80 523 598,11

*Remarks*

Revenue from other Union institutions or other Commission departments 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 Union institutions or other Commission departments.

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 2019	Financial year 2018	Financial year 2017
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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	364 560 851,—

*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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	1 183 883,41

*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.

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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	1 065 961,35

*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 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*)

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

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

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

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

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

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

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

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

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

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

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

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

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

Council Decision 2011/351/EU of 7 March 2011 on the conclusion of a Protocol between 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 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 160, 18.6.2011, p. 37).

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

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

Regulation (EU) No 604/2013 of the European Parliament and of the Council of 26 June 2013 establishing the criteria and mechanisms for determining the Member State responsible for examining an application for international protection lodged in one of the Member States by a third-country national or a stateless person (recast) (OJ L 180, 29.6.2013, p. 31).

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

**6 3 1 2** (cont'd)

*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 29 June 2017, on the European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice, and amending Regulation (EC) 1987/2006 and Council Decision 2007/533/JHA and repealing Regulation (EU) 1077/2011 (COM(2017) 352 final).

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	20 016 713,06

*Remarks*

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

*Legal basis*

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

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

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

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

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

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

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

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

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

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

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

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

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

Council Decision 2014/185/EU of 11 February 2014, on the signing, on behalf of the Union, of the Arrangement between the European Union and the Swiss Confederation on the modalities of its participation in the European Asylum Support Office (OJ L 102, 5.4.2014, p. 1).



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

Council Decision 2014/194/EU of 11 February 2014, on the signing, on behalf of the Union, of the Arrangement between the European Union and the Republic of Iceland on the modalities of its participation in the European Asylum Support Office (OJ L 106, 9.4.2014, p. 2).

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

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

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

Council Decision (EU) 2016/350 of 25 February 2016 on the conclusion of the Arrangement between the European Union and the Swiss Confederation on the modalities of its participation in the European Asylum Support Office (OJ L 65, 11.3.2016, p. 61).

Agreement between the European Union and the Kingdom of Norway on supplementary rules in relation to the instrument for financial support for external borders and visa, as part of the Internal Security Fund for the period 2014 to 2020 signed on 8 December 2016.

Agreement between the European Union and the Principality of Liechtenstein on supplementary rules in relation to the instrument for financial support for external borders and visa, as part of the Internal Security Fund for the period 2014 to 2020 signed on 8 December 2016.

Regulation (EU) 2017/2226 of the European Parliament and of the Council of 30 November 2017 establishing an Entry/Exit System (EES) to register entry and exit data and refusal of entry data of third-country nationals crossing the external borders of the Member States and determining the conditions for access to the EES for law enforcement purposes, and amending the Convention implementing the Schengen Agreement and Regulations (EC) No 767/2008 and (EU) No 1077/2011 (OJ L 327, 9.12.2017, p. 20).

Council Decision (EU) 2018/398 of 12 June 2017 on the signing, on behalf of the European Union, and provisional application of the Agreement between the European Union and Iceland on supplementary rules in relation to the instrument for financial support for external borders and visa, as part of the Internal Security Fund, for the period 2014 to 2020 (OJ L 72, 15.3.2018, p. 1).

Council Decision (EU) 2018/404 of 13 March 2018 on the signing, on behalf of the Union, of the Agreement between the European Union and the Swiss Confederation on supplementary rules in relation to the instrument for financial support for external borders and visa, as part of the Internal Security Fund, for the period 2014 to 2020 (OJ L 74, 16.3.2018, p. 1).

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

**6 3 1** (*cont'd*)

6 3 1 3 (*cont'd*)

*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 6 April 2016, establishing an European Travel Information and Authorisation System (ETIAS) and amending Regulations (EU) No 515/2014, (EU) 2016/399, (EU) 2016/794 and (EU) 2016/1624 (COM(2016) 731 final).

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 4 May 2016, on the European Union Agency for Asylum and repealing Regulation (EU) No 439/2010 (COM(2016) 271 final).

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	97 727 173,—

*Remarks*

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

*Legal basis*

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

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

*Reference acts*

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

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

CHAPTER 6 3 — CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS (*cont'd*)6 3 3 *Contributions to certain external aid programmes — Assigned revenue*

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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	868 619 454,04

*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 point (b) of Article 21(2) 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 2019	Financial year 2018	Financial year 2017
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 point (b) of Article 21(2) 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 2019	Financial year 2018	Financial year 2017
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 point (b) of Article 21(2) 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 EU trust funds**

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	4 025 949,31

*Remarks*

This item is intended to record the management fees which the Commission is authorised to withdraw up to a maximum of 5 % of the amounts pooled into the EU 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 point (b) of Article 21(2) of the Financial Regulation, such management fees shall be assimilated to assigned revenue for the duration of the EU 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 5 Contribution to the European Fund for Sustainable Development (EFSD) — Assigned revenue**

## 6 3 5 0 Contribution from the European Development Fund to the EFSD — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	300 000 000,—

*Remarks*

This item is intended to record the financial contributions from the European Development Fund to the EFSD.

In accordance with Article 21(2) 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*

Regulation (EU) 2017/1601 of the European Parliament and of the Council of 26 September 2017 establishing the European Fund for Sustainable Development (EFSD), the EFSD Guarantee and the EFSD Guarantee Fund (OJ L 249, 27.9.2017, p. 1).

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

6 3 5 1 Contributions from Member States, including their agencies, entities or natural persons to the EFSD — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

This item is intended to record the financial contributions from Member States, including their agencies, entities or natural persons to the EFSD.

In accordance with Article 21(2) 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*

Regulation (EU) 2017/1601 of the European Parliament and of the Council of 26 September 2017 establishing the European Fund for Sustainable Development (EFSD), the EFSD Guarantee and the EFSD Guarantee Fund (OJ L 249, 27.9.2017, p. 1).

6 3 5 2 Contributions from third countries, including their agencies, entities or natural persons to the EFSD — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

This item is intended to record the financial contributions from third countries, including their agencies, entities or natural persons to the EFSD.

In accordance with Article 21(2) 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*

Regulation (EU) 2017/1601 of the European Parliament and of the Council of 26 September 2017 establishing the European Fund for Sustainable Development (EFSD), the EFSD Guarantee and the EFSD Guarantee Fund (OJ L 249, 27.9.2017, p. 1).

6 3 5 3 Contributions from international organisations to the EFSD — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

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

**6 3 5** (*cont'd*)

6 3 5 3 (*cont'd*)

*Remarks*

This item is intended to record the financial contributions from international organisations to the EFSD.

In accordance with Article 21(2) 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*

Regulation (EU) 2017/1601 of the European Parliament and of the Council of 26 September 2017 establishing the European Fund for Sustainable Development (EFSD), the EFSD Guarantee and the EFSD Guarantee Fund (OJ L 249, 27.9.2017, p. 1).

**6 3 6** *European Fund for Strategic Investments (EFSI) - Assigned revenue*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.		

*Remarks*

*New Article*

This article is intended to record endowments to EFSI guarantee Fund according to Article 12 of the EFSI Regulation.

In accordance with Article 21(4) of the Financial Regulation a basic act may also assign the revenue for which it provides to specific items of expenditure. Unless specified otherwise in the basic act, such revenue shall constitute internal assigned revenue.

*Legal basis*

Regulation (EU) 2017/2396 of the European Parliament and of the Council of 13 December 2017 amending Regulations (EU) No 1316/2013 and (EU) 2015/1017 as regards the extension of the duration of the European Fund for Strategic Investments as well as the introduction of technical enhancements for that Fund and the European Investment Advisory Hub (OJ L 345, 27.12.2017, p. 34).

**CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS**

**6 4 1** *Contributions from financial instruments — Assigned revenue*

6 4 1 0 Contributions from financial instruments (revenues) — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	

CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS (*cont'd*)6 4 1 (*cont'd*)6 4 1 0 (*cont'd*)*Remarks*

Revenues, including dividends, capital gains, guarantee fees and interest on loans and on amounts on fiduciary accounts paid back to the Commission or fiduciary accounts opened for financial instruments and attributable to the support from the general budget of the Union under a financial instrument.

*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),

*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the financial rules applicable to the general budget of the Union and amending Regulation (EC) No 2012/2002, Regulations (EU) No 1296/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council (COM(2016) 605 final).

6 4 1 1 Contributions from financial instruments (repayments) — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

Annual repayments, including capital repayments, guarantees released, and repayments of the principal of loans, paid back to the Commission or fiduciary accounts opened for financial instruments and attributable to the support from the general budget of the Union 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.

This item is also used to book repayments resulting from a reduction of the Union contribution to the Instrument.

**CHAPTER 6 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS (cont'd)**
**6 4 1** (cont'd)

6 4 1 1 (cont'd)

*Legal basis*

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

*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the financial rules applicable to the general budget of the Union and amending Regulation (EC) No 2012/2002, Regulations (EU) No 1296/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council (COM(2016) 605 final).

**6 4 2** *Contributions from financial instruments – Non-assigned revenue*

6 4 2 0 Contributions from financial instruments — Revenues

Financial year 2019	Financial year 2018	Financial year 2017
25 000 000	25 000 000	

*Remarks*

Revenues, including dividends, capital gains, guarantee fees and interest on loans and on amounts on fiduciary accounts paid back to the Commission or fiduciary accounts opened for financial instruments and attributable to the support from the general budget of the Union under a financial instrument, shall be entered in the budget after deduction of management costs and fees.

*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 4 — CONTRIBUTIONS FROM FINANCIAL INSTRUMENTS (*cont'd*)6 4 2 (*cont'd*)6 4 2 0 (*cont'd*)*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the financial rules applicable to the general budget of the Union and amending Regulation (EC) No 2012/2002, Regulations (EU) No 1296/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014,(EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council (COM(2016) 605 final).

6 4 2 1 Contributions from financial instruments — Repayments

Financial year 2019	Financial year 2018	Financial year 2017
25 000 000	25 000 000	

*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 general budget of the Union under a financial instrument, if so specified in a basic act, shall not be considered as internal assigned revenue

This item is also intended to record unused amounts defined as amounts paid by the EU (hence transferred to the fiduciary account of the instruments) – on the basis of a legal obligation – in excess to the amounts committed by the entrusted entity but not used.

*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).

*Reference acts*

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 14 September 2016, on the financial rules applicable to the general budget of the Union and amending Regulation (EC) No 2012/2002, Regulations (EU) No 1296/2013, (EU) 1301/2013, (EU) No 1303/2013, EU No 1304/2013, (EU) No 1305/2013, (EU) No 1306/2013, (EU) No 1307/2013, (EU) No 1308/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014,(EU) No 283/2014, (EU) No 652/2014 of the European Parliament and of the Council and Decision No 541/2014/EU of the European Parliament and of the Council (COM(2016) 605 final).

## CHAPTER 6 5 — FINANCIAL CORRECTIONS

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	389 042,35

*Remarks*

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

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

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

In accordance with Article 152(1) of Regulation (EU) 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 (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).

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

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).

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	106 829 126,01

*Remarks*

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

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

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

In accordance with Article 152(1) of Regulation (EU) 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 2** (*cont'd*)*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).

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

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

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

*Reference acts*

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

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

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

Commission Regulation (EC) No 27/2004 of 5 January 2004 laying down transitional detailed rules for the application of Council Regulation No 1257/1999 as regards the financing by the EAGGF Guarantee Section of rural development measures in the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland Slovenia and Slovakia (OJ L 5, 9.1.2004, p. 36).

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

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	13 015 198,61

*Remarks*

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

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

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

*Legal basis*

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

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

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

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

*Reference acts*

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

*Legal basis*

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

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

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

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	682 200 429,13

*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.
European Ombudsman	p.m.
European External Action Service	p.m.
<b>Total</b>	p.m.

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

Financial year 2019	Financial year 2018	Financial year 2017
80 000 000	60 000 000	9 088 699,79

*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	80 000 000
European External Action Service	p.m.
<b>Total</b>	80 000 000

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	1 348 042 402,48

**CHAPTER 6 7 — REVENUE CONCERNING THE EUROPEAN AGRICULTURAL GUARANTEE FUND AND THE EUROPEAN AGRICULTURAL FUND FOR RURAL DEVELOPMENT** (*cont'd*)**6 7 0** (*cont'd*)6 7 0 1 (*cont'd*)*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 410 100 000. When establishing the budget for 2019, an amount of EUR 100 000 000 was taken into account for financing the needs of measures under Article 05 02 08 (Item 05 02 08 03) and the remaining amount of EUR 310 100 000 was taken into account for financing the needs of measures under Article 05 03 01 (Item 05 03 01 10).

*Legal basis*

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

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

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



**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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	130 730 164,98

*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 139 000 000. When establishing the budget for 2019, this amount was taken into account for financing the needs of measures under Article 05 03 01 (Item 05 03 01 10).

*Legal basis*

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

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

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

6 7 0 (*cont'd*)

6 7 0 2 (*cont'd*)

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

6 7 0 3 Superlevy from milk producers — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	3 693 186,56

*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 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 milk superlevy was collected and declared by Member States for the last time under the general budget of the Union for 2016 following the end of the milk quota system in calendar year 2015. Any incoming revenue under this item would only concern possible regularisations of certain files, for which estimates are not possible in advance, and would be used for financing needs for measures under Article 05 03 01 (Item 05 03 01 10).

*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).

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

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

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	499 056 223,22

*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 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 2019, 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 (EAFRD) irregularities — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
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 EAFRD in accordance with Articles 54 and 56 of Regulation (EU) No 1306/2013.

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

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

**6 7 1 2** (*cont'd*)

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 2019, 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

## DEFAULT INTEREST AND FINES

## CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES

## CHAPTER 7 1 — FINES AND PENALTIES

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
	CHAPTER 7 0				
<b>7 0 0</b>	<b>Default interest</b>				
7 0 0 0	Default interest in respect of own resources made available by the Member States	5 000 000	5 000 000	67 035 768,64	1 340,72
7 0 0 1	Other default interest	p.m.	p.m.	1 829 529,58	
	<i>Article 7 0 0 — Total</i>	5 000 000	5 000 000	68 865 298,22	1 377,31
<b>7 0 1</b>	<b>Interest connected with fines and penalty payments</b>	10 000 000	10 000 000	108 842 347,07	1 088,42
<b>7 0 2</b>	<b>Interest on deposits in the framework of the Union's economic governance — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>7 0 9</b>	<b>Other interest</b>	p.m.	p.m.	0,—	
	CHAPTER 7 0 — TOTAL	15 000 000	15 000 000	177 707 645,29	1 184,72
	CHAPTER 7 1				
<b>7 1 0</b>	<b>Fines, periodic penalty payments and other penalties in connection with the implementation of the rules on competition</b>	100 000 000	100 000 000	3 272 826 991,48	3 272,83
<b>7 1 1</b>	<b>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</b>	p.m.	p.m.	121 628 754,36	
<b>7 1 2</b>	<b>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</b>	p.m.	p.m.	0,—	
<b>7 1 3</b>	<b>Fines in the framework of the Union's economic governance — Assigned revenue</b>	p.m.	p.m.	0,—	
<b>7 1 9</b>	<b>Other fines and penalty payments</b>				
7 1 9 0	Other fines and penalty payments — Assigned revenue	p.m.	p.m.	0,—	
7 1 9 1	Other non-assigned fines and penalty payments	p.m.	p.m.	446 188,05	
	<i>Article 7 1 9 — Total</i>	p.m.	p.m.	446 188,05	
	CHAPTER 7 1 — TOTAL	100 000 000	100 000 000	3 394 901 933,89	3 394,90
	<b>Title 7 — Total</b>	<b>115 000 000</b>	<b>115 000 000</b>	<b>3 572 609 579,18</b>	<b>3 106,62</b>

**TITLE 7**  
**DEFAULT INTEREST AND FINES**

**CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES**

**7 0 0**      *Default interest*

7 0 0 0      Default interest in respect of own resources made available by the Member States

Financial year 2019	Financial year 2018	Financial year 2017
5 000 000	5 000 000	67 035 768,64

*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 (EU, Euratom) No 609/2014 gives rise to the payment of interest by the Member State concerned. However the recovery of amounts of interest below EUR 500 shall be waived.

For the VAT and GNI-based own resources, interest shall be payable only in relation to delays in entering amounts referred in Article 12(2) of Regulation (EU, Euratom) No 609/2014.

In the case of Member States belonging to the Economic and Monetary Union, 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 main refinancing operations on the first day of the month in which the due date fell, or 0 per cent, whichever is higher, increased by 2,5 percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay.

In the case of Member States not belonging to the Economic and Monetary Union, the interest 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, or 0 per cent, whichever is higher, increased by 2,5 percentage points. For the Member States for which the central bank rate is not available, the interest rate shall be equal to the most equivalent rate applied on the first day of the month in question on the Member State's money market, or 0 per cent, whichever is higher, increased by 2,5 percentage points. This rate shall be increased by 0,25 of a percentage point for each month of delay.

The total increase shall not exceed 16 percentage points. The increased rate shall be applied to the entire period of delay.

Council	p.m.
Commission	5 000 000
	<hr/>
Total	5 000 000

*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 78(4) thereof.

**CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES** (*cont'd*)7 0 0 (*cont'd*)7 0 0 0 (*cont'd*)

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 12 thereof.

7 0 0 1 Other default interest

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	1 829 529,58

*Remarks*

This item is intended to record default interest of entitlements other than own resources.

Council p.m.

Commission p.m.

European External Action Service p.m.

Total p.m.

*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.

CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES (*cont'd*)7 0 1 *Interest connected with fines and penalty payments*

Financial year 2019	Financial year 2018	Financial year 2017
10 000 000	10 000 000	108 842 347,07

*Remarks*

This article is intended to receive accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

*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.

7 0 2 *Interest on deposits in the framework of the Union's economic governance — Assigned revenue*

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

This article is intended to receive interest on deposits in the framework of the Union's economic governance.

In accordance with point (c) of Article 21(2) 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.



**CHAPTER 7 0 — DEFAULT INTEREST AND INTEREST ON FINES (cont'd)****7 0 9 Other interest**

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

This article is intended to accommodate all other possible interest related to late payment and not listed under Chapter 70 which is due only in exceptional circumstances not justifying the creation of a specific budget line.

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

**CHAPTER 7 1 — FINES AND PENALTIES****7 1 0 Fines, periodic penalty payments and other penalties in connection with the implementation of the rules on competition**

Financial year 2019	Financial year 2018	Financial year 2017
100 000 000	100 000 000	3 272 826 991,48

*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 provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and the interest or surcharges by the final date for payment.

*Legal basis*

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

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

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

## CHAPTER 7 1 — FINES AND PENALTIES (cont'd)

## 7 1 0 (cont'd)

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

7 1 1 **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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	121 628 754,36

*Remarks*

This article is intended to record 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.

*Legal basis*

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

7 1 2 **Fines imposed for fraud and irregularities which are damaging to the Union's financial interests**

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

This article is intended to accommodate any penalties resulting from measures taken by the Commission to address irregularities detected in the framework of the protection of the financial interests of the Union.

*Legal basis*

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

7 1 3 **Fines in the framework of the Union's economic governance — Assigned revenue**

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

This article is intended to fines in the framework of the Union's economic governance.

**CHAPTER 7 1 — FINES AND PENALTIES** (cont'd)**7 1 3** (cont'd)

In accordance with point (c) of Article 21(2) 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.

Regulation (EU) No 1173/2011 of the European Parliament and of the Council of 16 November 2011 on the effective enforcement of budgetary surveillance in the euro area (OJ L 306, 23.11.2011, p. 1).

Regulation (EU) No 1174/2011 of the European Parliament and of the Council of 16 November 2011 on enforcement measures to correct excessive macroeconomic imbalances in the euro area (OJ L 306, 23.11.2011, p. 8).

**7 1 9** *Other fines and penalty payments***7 1 9 0** Other fines and penalty payments — Assigned revenue

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*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 7 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

**7 1 9 1** Other non-assigned fines and penalty payments

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	446 188,05

*Remarks*

This item is intended to accommodate any revenue not provided for in other parts of Article 7 1 0 which is not used in accordance with Article 21 of the Financial Regulation.

## 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 2019	Financial year 2018	Financial year 2017	% 2017/2019
	CHAPTER 8 0				
8 0 0	<i>European Union guarantee for Union borrowings for balance of payments support</i>	p.m.	p.m.	0,—	
8 0 1	<i>European Union guarantee for Euratom borrowings</i>	p.m.	p.m.	0,—	
8 0 2	<i>European Union guarantee for Union borrowings for financial assistance under the European Financial Stabilisation Mechanism</i>	p.m.	p.m.	0,—	
	CHAPTER 8 0 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 8 1				
8 1 0	<i>Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries</i>	p.m.	p.m.	21 587 876,20	
8 1 3	<i>Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in the Mediterranean region and South Africa under the European Union Investment Partners operation</i>	p.m.	p.m.	0,—	
	CHAPTER 8 1 — TOTAL	p.m.	p.m.	21 587 876,20	
	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 2019	Financial year 2018	Financial year 2017	% 2017/2019
	CHAPTER 8 3				
8 3 5	<i>European Union guarantee for European Investment Bank loans to third countries</i>	p.m.	p.m.	0,—	
8 3 6	<i>European Union guarantee for the European Fund for Sustainable Development (EFSD)</i>	p.m.	p.m.	0,—	
	CHAPTER 8 3 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 8 5				
8 5 0	<i>Dividends paid by the European Investment Fund</i>	2 780 960	6 186 061	6 808 600,—	244,83
	CHAPTER 8 5 — TOTAL	2 780 960	6 186 061	6 808 600,—	244,83
	<b>Title 8 — Total</b>	<b>2 780 960</b>	<b>6 186 061</b>	<b>28 396 476,20</b>	<b>1 021,10</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 2019	Financial year 2018	Financial year 2017
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 2019	Financial year 2018	Financial year 2017
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).

Commission Decision C(2013) 3496 of 24 June 2013 on granting a Euratom loan in support of the Ukraine safety upgrade program of nuclear power units.

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

Financial year 2019	Financial year 2018	Financial year 2017
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).

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

**8 0 2** *(cont'd)*

Council Implementing Decision 2011/77/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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	21 587 876,20

*Remarks*

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Chapters 22 02 and 22 04 of the statement of expenditure in Section III 'Commission' to Mediterranean third countries.

It also comprises capital repayments and interest payments on special loans and risk capital granted to certain Mediterranean Member States which, however, represent a very small proportion of the overall amount. These loans/ risk capital were granted at a time those countries had not yet joined the Union.

The revenue obtained normally exceeds the amounts forecast in the budget because of the interest payments on special loans which may still be disbursed during the preceding financial year as well as during the current financial year. The interest on special loans and risk capital is charged from the moment the loans are disbursed; interest on special loans is paid in six-monthly instalments and interest on risk capital generally in annual instalments.

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

*Legal basis*

For the legal basis, see remarks for Chapters 22 02 and 22 04 of the statement of expenditure in Section III 'Commission'.

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

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—



**CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION** (*cont'd*)**8 1 3** (*cont'd*)*Remarks*

This article is intended to record capital repayments and interest payment on loans and risk capital granted from the appropriations in Articles 21 02 51 and 22 04 51 of the statement of expenditure of Section III 'Commission' under the European Union Investment Partners operation.

*Legal basis*

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

For the legal basis, see also remarks for Articles 21 02 51 and 22 04 51 of the statement of expenditure in Section III 'Commission'.

**CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES****8 2 7** *European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries*

Financial year 2019	Financial year 2018	Financial year 2017
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).

**CHAPTER 8 2 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR THIRD COUNTRIES** (*cont'd*)**8 2 7** (*cont'd*)

Council Decision 1999/325/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).

Council Decision 2002/883/EC of 5 November 2002 providing further macro-financial assistance to Bosnia and Herzegovina (OJ L 308, 9.11.2002, p. 28).

Council Decision 2004/580/EC of 29 April 2004 providing macro-financial assistance to Albania and repealing Decision 1999/282/EC (OJ L 261, 6.8.2004, p. 116).

Council Decision 2007/860/EC of 10 December 2007 providing Community macro-financial assistance to Lebanon (OJ L 337, 21.12.2007, p. 111).

Council Decision 2009/890/EC of 30 November 2009 providing macro-financial assistance to Armenia (OJ L 320, 5.12.2009, p. 3).

Council Decision 2009/891/EC of 30 November 2009 providing macro-financial assistance to Bosnia and Herzegovina (OJ L 320, 5.12.2009, p. 6).

Council Decision 2009/892/EC of 30 November 2009 providing macro-financial assistance to Serbia (OJ L 320, 5.12.2009, p. 9).

Decision No 388/2010/EU of the European Parliament and of the Council of 7 July 2010 providing macro-financial assistance to Ukraine (OJ L 179, 14.7.2010, p. 1).

Decision No 778/2013/EU of the European Parliament and of the Council of 12 August 2013 providing further macro-financial assistance to Georgia (OJ L 218, 14.8.2013, p. 15).

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

**8 2 7** (*cont'd*)

Decision 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 No 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, 18.12.2013, 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).

Decision (EU) 2015/601 of the European Parliament and of the Council of 15 April 2015 providing macro-financial assistance to Ukraine (OJ L 100, 17.4.2015, p. 1).

Decision (EU) 2016/1112 of the European Parliament and of the Council of 6 July 2016 providing further macro-financial assistance to Tunisia (OJ L 186, 9.7.2016, p. 1).

Decision (EU) 2016/2371 of the European Parliament and of the Council of 14 December 2016 providing further macro-financial assistance to the Hashemite Kingdom of Jordan (OJ L 352, 23.12.2016, p. 18).

Decision (EU) 2017/1565 of the European Parliament and of the Council of 13 September 2017 on providing macro-financial assistance to Moldova (OJ L 242, 20.9.2017, p. 14).

**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 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

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

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

*Legal basis*

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

For the legal basis for Euratom loans to Member States, see also Article 8 0 1.

**CHAPTER 8 3 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN THIRD COUNTRIES**

**8 3 5 *European Union guarantee for European Investment Bank loans to third countries***

Financial year 2019	Financial year 2018	Financial year 2017
p.m.	p.m.	0,—

*Remarks*

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Article 01 03 05 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

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

*Legal basis*

Council Decision of 8 March 1977 (Mediterranean Protocols).

Council Regulation (EEC) No 1273/80 of 23 May 1980 on the conclusion of the Interim Protocol between the European Economic Community and the Socialist Federal Republic of Yugoslavia on the advance implementation of Protocol 2 to the Cooperation Agreement (OJ L 130, 27.5.1980, p. 98).

Council Decision of 19 July 1982 (further exceptional aid for the reconstruction of Lebanon).

Council Regulation (EEC) No 3180/82 of 22 November 1982 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Lebanese Republic (OJ L 337, 29.11.1982, p. 22).

Council Regulation (EEC) No 3183/82 of 22 November 1982 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Republic of Tunisia (OJ L 337, 29.11.1982, p. 43).

Council Decision of 9 October 1984 (loan outside the Yugoslavia Protocol).

Council Decision 87/604/EEC of 21 December 1987 concerning the conclusion of the Second Protocol on financial cooperation between the European Economic Community and the Socialist Federal Republic of Yugoslavia (OJ L 389, 31.12.1987, p. 65).

Council Decision 88/33/EEC of 21 December 1987 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Lebanese Republic (OJ L 22, 27.1.1988, p. 25).

Council Decision 88/34/EEC of 21 December 1987 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Republic of Tunisia (OJ L 22, 27.1.1988, p. 33).

Council Decision 88/453/EEC of 30 June 1988 on the conclusion of a Protocol on financial and technical cooperation between the European Economic Community and the Kingdom of Morocco (OJ L 224, 13.8.1988, p. 32).

**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 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).

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).

**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 93/696/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).

**8 3 6** *European Union guarantee for the European Fund for Sustainable Development (EFSD)*

Financial year 2019	Financial year 2018	Financial year 2017
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 07 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

*Legal basis*

Regulation (EU) 2017/1601 of the European Parliament and of the Council of 26 September 2017 establishing the European Fund for Sustainable Development (EFSD), the EFSD Guarantee and the EFSD Guarantee Fund (OJ L 249, 27.9.2017, p. 1).

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

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

Financial year 2019	Financial year 2018	Financial year 2017
2 780 960	6 186 061	6 808 600,—

**CHAPTER 8 5 — REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES** *(cont'd)***8 5 0** *(cont'd)**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**

Article Item	Heading	Financial year 2019	Financial year 2018	Financial year 2017	% 2017/2019
<b>9 0 0</b>	CHAPTER 9 0				
	<i>Miscellaneous revenue</i>	15 001 000	25 001 000	7 612 894,07	50,75
	CHAPTER 9 0 — TOTAL	15 001 000	25 001 000	7 612 894,07	50,75
	<b>Title 9 — Total</b>	<b>15 001 000</b>	<b>25 001 000</b>	<b>7 612 894,07</b>	<b>50,75</b>
	<b>GRAND TOTAL</b>	<b>148 675 473 588</b>	<b>144 778 626 795</b>	<b>139 691 411 177,11</b>	<b>93,96</b>

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

**CHAPTER 9 0 — MISCELLANEOUS REVENUE**

**9 0 0**      *Miscellaneous revenue*

Financial year 2019	Financial year 2018	Financial year 2017
15 001 000	25 001 000	7 612 894,07

*Remarks*

This article is intended to receive miscellaneous revenue.

European Parliament	1 000
Council	p.m.
Commission	15 000 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
<b>Total</b>	<b>15 001 000</b>

## C. ESTABLISHMENT PLAN STAFF

## Authorised establishment plan

Institution	2019		2018 <sup>(1)</sup>	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
European Parliament	5 379	1 245	5 406	1 277
European Council and Council	2 998	35	2 996	35
Commission:	23 302	411	23 250	421
— Administration	18 382	375	18 363	376
— Research and innovation	3 175		3 229	
— Publications Office of the European Union	567		570	
— European Anti-Fraud Office	306	35	298	44
— European Personnel Selection Office	107	1	108	1
— Office for the Administration and Payment of Individual Entitlements	160		160	
— Office for Infrastructure and Logistics, Brussels	383		396	
— Office for Infrastructure and Logistics, Luxembourg	122		126	
Court of Justice of the European Union	1 539	524	1 539	524
Court of Auditors	706	147	708	145
European Economic and Social Committee	629	39	629	39
Committee of the Regions	434	57	435	56
European Ombudsman	45	21	45	20
European Data Protection Supervisor	71		64	
European External Action Service	1 622	1	1 594	1
<b>Total</b>	<b>36 625</b>	<b>2 480</b>	<b>36 666</b>	<b>2 518</b>

## Authorised establishment plan

Bodies set up by the Union and having legal personality	2019		2018 <sup>(1)</sup>	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
Decentralised agencies	101	5 951	104	5 599
European joint undertakings	51	271	51	271
European Institute of Innovation and Technology		45		44
Executive agencies		628		614
<b>Total</b>	<b>152</b>	<b>6 895</b>	<b>155</b>	<b>6 528</b>

<sup>(1)</sup> The figures in this column correspond to those in the 2018 budget (OJ L 57, 28.2.2018) plus amending budget 1 and draft amending budgets No 2 & 3/2018.

## D. BUILDINGS

Institutions		Buildings rented		Buildings owned <sup>(1)</sup>
		Appropriations 2019 <sup>(2)</sup>	Appropriations 2018 <sup>(2)</sup>	
Section I	European Parliament	38 620 000	35 948 000	960 872 318
Section II	European Council and Council	1 109 000	1 982 000	530 039 652
Section III	Commission:			1 417 057 830,13
	— headquarters (Brussels and Luxembourg)	254 142 000	249 305 501	1 206 567 866,44
	— offices in the Union	12 691 500	12 328 800	28 440 816,42
	— Health and food audits and analysis offices in Grange	2 185 000	2 285 000	13 244 476,71
	— Union delegations <sup>(3)</sup>	21 459 000	21 673 000	—
	— Joint Research Centre <sup>(4)</sup>	1 400 000	1 400 180	168 804 670,56
	— Publications Office of the European Union	7 991 100	9 115 000	—
	— European Anti-Fraud Office	5 282 000	5 201 000	—
	— European Personnel Selection Office	2 920 000	2 864 000	—
	— Office for Administration and Payment of Individual Entitlements	3 794 000	3 713 000	—
	— Office for Infrastructure and Logistics, Brussels	5 957 000	5 863 000	—
	— Office for Infrastructure and Logistics, Luxembourg	1 905 000	1 827 000	—
Section IV	Court of Justice of the European Union	42 576 000	43 600 389	305 079 592,40 <sup>(5)</sup>
Section V	Court of Auditors	175 000	175 000	69 326 363,32
Section VI	European Economic and Social Committee	14 601 350	14 389 464	98 734 212
Section VII	Committee of the Regions	10 778 234	10 621 805	63 671 589
Section VIII	European Ombudsman	1 042 984	1 042 984	—
Section IX	European Data Protection Supervisor	1 836 312	1 403 747	—
Section X	European External Action Service:			304 701 006,00 <sup>(6)</sup>
	— headquarters (Brussels)	18 524 000	18 372 000	
	— Union delegations	92 639 000 <sup>(7)</sup>	84 055 736 <sup>(7)</sup>	
	<b>Total</b>	<b>541 628 480</b>	<b>527 166 606</b>	<b>3 749 482 562,85</b>

<sup>(1)</sup> Net book value entered in balance sheet at 31 December 2017 (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 book value entered in balance sheet at 31 December 2017 for the renovated Annex buildings 'A', 'B' and 'C' and for the buildings complex of the new Palais (the renovated original Palais, Anneau, two towers and connecting gallery) under lease-purchase contracts.

<sup>(6)</sup> Net booked value in 2017. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.

<sup>(7)</sup> These appropriations represent the amount entered for rents in Item 3 0 0 3 (infrastructure in delegations) and include 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 (1)	
			Subtotal	Total
European Parliament	<i>Brussels</i>			643 697 649
	Land		172 277 743	
	Paul-Henri Spaak	1993	9 629 558	
	Altiero Spinelli	1995	132 553 679	
	Willy Brandt	2007	59 307 028	
	József Antall	2008	86 793 062	
	Atrium	1999	17 233 150	
	Atrium II	2004	4 814 951	
	Montoyer 75	2006	14 080 771	
	Trier	2011	9 918 942	
	Eastman	2008	43 772 864	
	Cathedrale	2005	1 312 444	
	Wayenberg (Marie Haps)	2003	4 049 824	
	Remard	2010	9 424 167	
	Montoyer 70	2012	7 050 000	
	Wilfried Martens	2016	71 479 468	
	<i>Strasbourg</i>			
	Louise Weiss	1998	129 615 514	233 920 632
	Churchill, de Madariaga, Pflimlin	2006	81 787 334	
	Václav Havel	2012	22 517 783	
	<i>Luxembourg</i>			
	Konrad Adenauer	2003	26 374 668	27 625 823
	KAD Z	2010	1 251 155	
	Jean Monnet House ( <i>Bazoches</i> )	1982		2 757 109
	<i>Offices in the Union</i>			
	Lisbon	1986	102 380	52 871 105
	Athens	1991	1 785 555	
	Copenhagen	2005	2 661 165	
	The Hague	2006	3 717 295	
	Valletta	2006	1 784 658	
	Nicosia	2006	2 245 038	
	Vienna	2008	20 723 160	
London	2008	9 228 253		
Budapest	2010	2 828 102		
Sofia	2013	7 795 500		
European Council and Council	<i>Brussels</i>			530 039 652
	Land		73 297 651	
	Justus Lipsius	1995	48 259 240	
	Crèche	2006	7 702 143	
	Lex	2007	112 186 315	
	Europa	2016	288 594 303	

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
Commission	<i>Brussels</i>			1 114 747 875,40
	Overijse	1997	568 652,00	
	Overijse	2015	6 524 715,42	
	Loi 130	1987	51 659 336,69	
	Breydel	1989	7 298 833,00	
	Clovis	1995	5 929 623,99	
	Cours Saint-Michel 1	1997	13 490 298,04	
	Belliard 232 (²)	1997	14 181 473,89	
	Demot 24 (²)	1997	24 011 023,96	
	Breydel II	1997	27 218 242,53	
	Beaulieu 29/31/33	1998	23 809 455,49	
	Charlemagne	1997	78 599 289,95	
	Demot 28 (²)	1999	19 660 941,87	
	Joseph II 99 (²)	1998	13 567 162,82	
	Loi 86	1998	26 656 958,22	
	Luxembourg 46 (³)	1999	28 439 569,02	
	Montoyer 59 (²)	1998	13 838 000,04	
	Froissart 101 (²)	2000	15 175 136,77	
	VM 18 (²)	2000	12 926 463,05	
	Joseph II 70 (²)	2000	29 911 068,25	
	Loi 41 (²)	2000	48 542 984,46	
	SC 11 (²)	2000	16 221 892,31	
	Joseph II 30 (⁴)	2000	24 498 757,06	
	Joseph II 54 (²)	2001	29 623 076,57	
	Joseph II 79 (²)	2002	29 273 465,40	
	VM2 (²)	2001	28 999 174,86	
	Palmerston	2002	5 214 928,86	
	SPA 3 (²)	2003	21 283 148,57	
	Berlaymont (²)	2004	284 292 607,48	
	CCAB (²)	2005	37 790 385,94	
	BU-25	2006	40 104 754,67	
	Cornet-Leman	2006	16 753 996,36	
	Madou	2006	89 015 797,04	
	WALI	2009	14 698 163,28	
	NOHE	2017	14 968 497,54	
	<i>Luxembourg</i>			91 819 991,04
	Euroforum (²)	2004	61 016 850,00	
	Foyer européen	2009	8 625 935,69	
	CPE V	2012	22 177 205,35	

Institution	Location	Year of purchase	Net booked value (1)	
			Subtotal	Total
	<i>Offices in the Union</i>			28 440 816,42
	Lisbon	1986	—	
		1993	28 105,38	
	Marseille	1991	525,30	
		1993	—	
	Milan	1986	—	
	Copenhagen	2005	2 643 773,52	
	Valletta	2007	1 842 403,80	
	Nicosia (Byron)	2006	2 245 037,97	
	The Hague	2006	3 593 928,94	
	London	2010	13 842 512,61	
	Budapest	2010	4 244 528,90	
	<i>Joint Research Centre</i>			168 804 670,56
	Ispra		84 265 878,80	
	Geel		31 013 851,98	
	Karlsruhe		45 235 148,52	
	Petten		8 289 791,26	
	<i>Health and food audits and analysis offices in Grange</i>			13 244 476,71
	Grange (Ireland) (5)	2002	13 244 476,71	
	<b>Total Commission</b>			1 417 057 830,13
Court of Justice of the European Union	<i>Luxembourg</i>			305 079 592,40
	Annex 'A' — Erasmus, Annex 'B' — Thomas More and Annex 'C'	1994	3 690 903,12	
	New Palais buildings complex (renovated original Palais, Anneau, two towers and connecting gallery)	2008	301 388 689,28	
Court of Auditors	<i>Luxembourg</i>			69 326 363,32
	Land	1990	776 631,00	
	Luxembourg (K1)	1990	6 560 358,28	
	Luxembourg (K2)	2004	11 916 312,88	
	Luxembourg (K3)	2009	50 073 061,16	
European Economic and Social Committee (2)	<i>Brussels</i>			98 734 212
	Montoyer 92-102	2001	24 025 136	
	Belliard 99-101	2001	57 799 058	
	Belliard 68-72	2004	6 946 781	
	Trèves 74	2005	6 254 802	
	Belliard 93	2005	3 708 436	

Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
Committee of the Regions (?)	<i>Brussels</i>			63 671 589
	Montoyer	2001	11 823 254	
	Belliard 101-103	2001	28 431 364	
	Belliard 68	2004	10 355 492	
	Trèves 74	2004	9 361 729	
	Belliard 93	2005	3 699 750	
European External Action Service	<i>External Action Service</i>			
	Brussels Headquarters (6)			
	<i>Union delegations</i>	2012	191 158 532,19	304 701 006,00 (7)
	Tirana (Albania)	2015	1 464 077,60	
	Buenos Aires (Argentina)	1992	227 531,75	
	Canberra (Australia)	1983	—	
		1990	—	
	Cotonou (Benin)	1992	87 735,62	
	Gaborone (Botswana)	1982	50 866,95	
		1985	14 594,35	
		1986	5 912,85	
		1987	12 572,25	
	Brasilia (Brazil)	1994	162 296,15	
	Ouagadougou (Burkina Faso)	1984	19 248,47	
		1997	412 246,41	
	Bujumbura (Burundi)	1982	36 584,40	
		1986	111 426,72	
	Phnom Penh (Cambodia)	2005	420 914,02	
	Ottawa (Canada)	1977	64 132,79	
	Praia (Cape Verde)	1981	14 091,34	
	Praia (Cape Verde)	2015	1 075 279,29	
	Bangui (Central African Republic)	1983	65 707,89	
	N'Djamena (Chad)	1991	11 965,76	
	Beijing (China)	1995	1 507 180,50	
	Moroni (Comoros)	1988	2 423,60	
	Brazzaville (Congo)	1994	69 075,19	
	San José (Costa Rica)	1995	132 602,56	
Abidjan (Côte d'Ivoire)	1993	73 716,12		
	1994	—		
Paris (France)	1990	1 236 105,57		



Institution	Location	Year of purchase	Net booked value (!)	
			Subtotal	Total
	Libreville (Gabon)	1996	158 084,96	
	Banjul (The Gambia)	1989	22 778,48	
	Bissau (Guinea-Bissau)	1995	147 350,23	
	Port-au-Prince (Haiti)	2012	1 399 504,20	
		2014	4 754 024,26	
	Tokyo (Japan)	2006	34 008 178,59	
		2011	39 181 789,23	
	Nairobi (Kenya)	2005	464 382,84	
	Maseru (Lesotho)	1985	30 467,06	
		1985	—	
		1990	33 605,58	
		2006	156 617,02	
	Lilongwe (Malawi)	1982	42 053,03	
		1988	—	
		1988	12 969,50	
	Mexico City (Mexico)	1995	796 783,73	
	Rabat (Morocco)	1987	62 541,23	
	Port Louis (Mauritius)	1988	18 232,81	
	Maputo (Mozambique)	2008	667 433,83	
		2008	2 357 524,64	
	Windhoek (Namibia)	1992	21 990,89	
		1992	25 380,83	
		1992	40 462,24	
		1993	54 474,76	
	Niamey (Niger)	1997	58 360,52	
	Abuja (Nigeria)	1992	172 211,40	
		2005	2 595 297,58	
		2012	3 069 075,00	
	Port Moresby (Papua New Guinea)	1982	48 274,53	
	Kigali (Rwanda)	1980	112 548,18	
		1982	71 627,45	
	Dakar (Senegal)	1984	325 145,55	
	Honiara (Solomon Islands)	1990	16 968,28	
	Pretoria (South Africa)	1994	136 078,99	
		1994	115 175,20	
		1996	308 794,85	

Institution	Location	Year of purchase	Net booked value <sup>(1)</sup>	
			Subtotal	Total
	Mbabane (Swaziland)	1987	26 994,00	
		1988	13 497,00	
	Dar es Salaam (Tanzania)	2002	1 798 878,40	
	Kampala (Uganda)	1986	28 096,41	
		1986	—	
		1996	30 549,95	
	New York (United States of America)	1987	253 001,13	
	Washington (United States of America)	1997	707 295,63	
	Lusaka (Zambia)	1982	43 366,60	
	Harare (Zimbabwe)	1990	73 859,06	
	Colombie (Bogota)	1994	102 153,49	
	Nepal (Katmandu)	2017	4 755 136,03	
	New Zealand (Wellington)	2017	4 989 600,00	
		2017	1 955 570,50	
<b>Grand total</b>				<b>3 749 482 562,85</b>

<sup>(1)</sup> Net book value entered in balance sheet at 31 December 2017 (except when stated otherwise).

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

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

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

<sup>(5)</sup> Long-term lease/purchase.

<sup>(6)</sup> Long-term lease.

<sup>(7)</sup> Net booked value as at 31 December 2017. The buildings of the Union delegations were transferred to the European External Action Service on 1 January 2011.



