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TEXTS ADOPTED

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**P8\_TA(2014)0035**

**Draft amending budget No 2/2014 – surplus resulting from the implementation of the budget year 2013**

**European Parliament resolution of 22 October 2014 on the Council position on Draft amending budget No 2/2014 of the European Union for the financial year 2014, Section III – Commission (12300/2014 – C8-0160/2014 – 2014/2035(BUD))**

*The European Parliament,*

- having regard to Article 314 of the Treaty on the Functioning of the European Union,
- having regard to Article 106a of the Treaty establishing the European Atomic Energy Community,
- having regard to 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<sup>1</sup> (the 'Financial Regulation'), and in particular Article 41 thereof,
- having regard to the general budget of the European Union for the financial year 2014, as definitively adopted on 20 November 2013<sup>2</sup>,
- having regard to Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020<sup>3</sup>,
- having regard to the Interinstitutional Agreement of 2 December 2013 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management<sup>4</sup>,
- having regard to Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system

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<sup>1</sup> OJ L 298, 26.10.2012, p. 1.

<sup>2</sup> OJ L 51, 20.2.2014, p. 1.

<sup>3</sup> OJ L 347, 20.12.2013, p. 884.

<sup>4</sup> OJ C 373, 20.12.2013, p. 1.

of the European Communities' own resources<sup>1</sup>,

- having regard to Draft amending budget No 2/2014, which the Commission adopted on 15 April 2014 (COM(2014)0234),
  - having regard to the position on Draft amending budget No 2/2014 which the Council adopted on 14 July 2014 and forwarded to Parliament on 12 September 2014 (12300/2014 – C8-0160/2014),
  - having regard to Rule 88 of its Rules of Procedure,
  - having regard to the report of the Committee on Budgets (A8-0018/2014),
- A. whereas Draft amending budget No 2/2014 aims to enter in the 2014 budget the surplus from the 2013 financial year, amounting to EUR 1 005 million;
- B. whereas the main components of that surplus are a positive outturn on income of EUR 771 million, an under-spending in expenditure of EUR 276 million, and a negative exchange rate difference of EUR 42 million;
- C. whereas on the income side the increase comes mainly from fines and interest on late payments (EUR 1 331 million), while the amount of own resources actually collected as compared to those budgeted is decreasing (- EUR 226 million) and revenue from surpluses, balances and adjustments is also in decline (-EUR 360 million);
- D. whereas on the expenditure side the underimplementation of appropriations for 2013 (EUR 107 million) and for 2012 (EUR 54 million) is particularly low, is linked to somehow unpredictable factors and cannot be considered as caused by decreased absorption capacity;
- E. whereas actually all available indicators point to the fact that there was a shortage of payment appropriations in both 2012 and 2013 budgets;
- F. whereas Article 18 of the Financial Regulation provides that any discrepancy with the estimates, to be entered in the Union's budget, shall be the sole subject of this amending budget;
1. Takes note of Draft amending budget No 2/2014 devoted solely to the budgeting of the 2013 surplus, for an amount EUR 1 005 million, in accordance with Article 18 of the Financial Regulation; notes the Council position on Draft amending budget No 2/2014;
  2. Recalls that the adoption of this Amending budget No 2 will reduce the share of the GNI contribution from Member States to the EU budget by EUR 1 005 million and therefore partly compensate their contribution to the financing of Amending budget No 3 (EUR 3 170 million additional own resources needed); highlights therefore its intention to carry on the procedure for the adoption of Draft amending budget No 2 in parallel with the negotiations on Draft amending budget No 3, concerning the mobilisation of additional payment appropriations, and Draft amending budget No 4, which concerns the revision of the forecast of Traditional Own Resources, other revenue and making definitive some fines thus providing additional EUR 2 059 million

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<sup>1</sup> OJ L 163, 23.6.2007, p. 17.

of own resources that could further reduce the needs for additional appropriations from Draft amending budget No 3;

3. Points out that if Draft amending budgets No 2, 3 and 4 are adopted unamended, this would imply an overall budgetary impact of only EUR 106 million additional GNI contributions that have to be made available by the Member States in order to ensure enough payment appropriations in 2014 to cover the Union's existing legal obligations;
4. To maintain the political and procedural link between Draft amending budgets No 2, 3 and 4, decides to amend the Council position on Draft amending budget No 2/2014 as shown below;
5. Instructs its President to forward this resolution, together with Parliament's amendment, to the Council, the Commission and the national parliaments.

## **Amendment 1 (multiple amendment)**

### General Statement of Revenue

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

#### **Figures:**

	Budget 2014	Draft amending budget No 2	Council position	Difference	New amount
1 4 0	99 767 305 073	- 1 005 406 925	- 1 005 406 925	1 005 406 925	100 772 711 998
Total	99 767 305 073	- 1 005 406 925	- 1 005 406 925	1 005 406 925	100 772 711 998

### Section III - Commission

#### **Title 40 Reserves**

##### **Creation of new line 40 04 01 - Reserve for additional payment needs**

#### **Figures:**

	Budget 2014	Draft amending budget No 2	Council position	Difference	New amount
40 04 01	-	-	-	1 005 406 925	1 005 406 925
Total	-	-	-	1 005 406 925	1 005 406 925

#### **Remarks:**

The appropriations entered in this article are to be used to cover additional payment appropriation needs as identified by the Commission in DAB 3.

#### **Justification:**

*Given the huge pressure on 2014 payments and the reinforcements requested by Commission in DAB 3/2014, it is proposed that the amount of the surplus for the year 2013 is used to fund a newly created line 40 04 01 "Reserve for additional payment needs" on the expenditure side of the budget, instead of to reduce the GNI-based own resources. If DAB 3/2014 is adopted unamended by Council, this amendment will be withdrawn.*