




Procedure file

| Basic information | | |
|---|--------------------------------|-------------------------------|
| BUD - Budgetary procedure | 2014/2035(BUD) | Procedure lapsed or withdrawn |
| Amending budget 2/2014: surplus from the budget year 2013 | | |
| Subject 8.70.60 Previous annual budgets | | |

| Key players | | | |
|-------------------------------|---|--|------------|
| European Parliament | Committee responsible | Rapporteur | Appointed |
| | BUDE Budgetary Conciliation Committee | | |
| | Former committee responsible | | |
| | BUDG Budgets | | |
| | BUDG Budgets | | 10/07/2014 |
| | |  DEPREZ Gérard | |
| | Former committee for opinion | | |
| | ITRE Industry, Research and Energy | | |
| Council of the European Union | | | |
| European Commission | Commission DG Budget | Commissioner LEWANDOWSKI Janusz | |

| Key events | | | |
|------------|--|---|---------|
| 15/04/2014 | Commission draft budget published | COM(2014)0234 | Summary |
| 30/07/2014 | Council position on draft budget published | 12300/2014 | Summary |
| 18/09/2014 | Committee referral announced in Parliament | | |
| 13/10/2014 | Vote in committee | | |
| 14/10/2014 | Budgetary report tabled for plenary | A8-0018/2014 | Summary |
| 21/10/2014 | Debate in Parliament |  | |
| 22/10/2014 | Results of vote in Parliament |  | |
| 22/10/2014 | Decision by Parliament | T8-0035/2014 | Summary |
| 22/10/2014 | Start of budgetary conciliation (Parliament and Council) | | |
| | | | |

Technical information

| | |
|----------------------------|-------------------------------|
| Procedure reference | 2014/2035(BUD) |
| Procedure type | BUD - Budgetary procedure |
| Procedure subtype | Budget |
| Other legal basis | Rules of Procedure EP 159 |
| Stage reached in procedure | Procedure lapsed or withdrawn |
| Committee dossier | BUDG/8/00441; BUDE/8/01940 |

Documentation gateway

| | | | | | |
|--|--|------------------------------|------------|-----|---------|
| Commission draft budget | | COM(2014)0234 | 15/04/2014 | EC | Summary |
| Council position on draft budget | | 12300/2014 | 30/07/2014 | CSL | Summary |
| Committee draft report | | PE537.391 | 16/09/2014 | EP | |
| Budgetary report tabled for plenary, 1st reading | | A8-0018/2014 | 14/10/2014 | EP | Summary |
| Budgetary text adopted by Parliament | | T8-0035/2014 | 22/10/2014 | EP | Summary |

Amending budget 2/2014: surplus from the budget year 2013

PURPOSE: the presentation of draft amending budget (DAB) No 2 to the General Budget 2014 which aims to budget the surplus resulting from the implementation of the budget year 2013

CONTENT: this draft budget (DAB) No 2 seeks to budget the surplus resulting from the implementation of the budget year 2013.

As provided for in the Financial Regulation applicable to the general budget of the Union, this surplus is the only subject of this DAB and it has to be submitted within 15 days following the submission of the provisional accounts, which took place at end March 2014.

Surplus: the implementation of the budget year 2013 shows a surplus of EUR 1 005 406 925,37 (not including contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2014 budget.

The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the EU Budget. This global decrease by Member State will also be influenced by:

- the updated own resources forecast (Traditional Own Resources (TOR),
- Value Added Tax (VAT) and
- Gross National Income (GNI)) including the updated amount of the UK correction which will be available after the Advisory Committee on Own Resources (ACOR) meeting in May 2014.

Amending budget 2/2014: surplus from the budget year 2013

On 15 April 2014, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2014 concerning the budgeting of the surplus resulting from the implementation of the budget year 2013.

The implementation of the budget year 2013 shows a surplus of EUR 1 005 406 925.37 resulting from:

a) an over-registering in revenue (+ EUR 771 million) divided by title as follows:

- Title 1 (Own resources): - EUR 226 million,
- Title 3 (Surpluses, balances and adjustments): - EUR 360 million,
- Title 7 (Interest on late payments and fines): + EUR 1 331 million,
- Other titles: + EUR 26 million.

b) an under-spending of payment appropriations (+ EUR 276 million), of which:

- appropriations authorised in the 2013 budget (Commission): + EUR 107 million,
- appropriations carried over from 2012 (Commission): + EUR 54 million,
- un-mobilised reserves in 2013: + EUR 1 million,
- appropriations authorised in 2013 and carried over from 2012 (other Institutions): + EUR 114 million.

c) a negative balance of monetary exchange (- EUR 42 million).

The budgeting of this surplus will diminish accordingly the global contribution of Member States to the financing of the EU budget.

On 14 July 2014, the Council adopted its position on DAB No 2/2014, as set out in the technical annex to the explanatory memorandum of its position on the draft amending budget ([12300/14 ADD 1](#)).

Amending budget 2/2014: surplus from the budget year 2013

The Committee on Budgets adopted the report by Gérard DEPREZ (ADLE, BE) on the Council position on Draft amending budget No 2/2014 of the European Union for the financial year 2014, Section III Commission.

Members recalled that 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. 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).

Members highlighted therefore their 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 of own resources that could further reduce the needs for additional appropriations from Draft amending budget No 3.

Members pointed 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.

At the same time and in order to maintain the political and procedural link between Draft amending budgets No 2, 3 and 4, Members called on the Parliament to amend the Council position on Draft amending budget No 2/2014.

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.

Amending budget 2/2014: surplus from the budget year 2013

The European Parliament adopted by 521 votes to 88, with 56 abstentions, a resolution approving, unamended, the Council position on Draft amending budget No 2/2014 of the European Union for the financial year 2014, Section III Commission.

Parliament recalled that 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. 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).

Parliament highlighted therefore its intention to carry on in parallel with:

- the procedure for the adoption of Draft amending budget No 2;
- the negotiations on Draft amending budget No 3, concerning the mobilisation of additional payment appropriations;
- the negotiations on 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 of own resources that could further reduce the needs for additional appropriations from Draft amending budget No 3.

Parliament pointed 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.

At the same time and in order to maintain the political and procedural link between Draft amending budgets No 2, 3 and 4, Parliament amended the Council position on Draft amending budget No 2/2014.

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.