

Amending budget 5/2014: own resources; surpluses, balances and adjustments

2014/2162(BUD) - 03/12/2014 - Document attached to the procedure

PURPOSE: to present Draft Amending Budget (DAB) 6/2014.

CONTENT: this Amending Letter to Draft Amending Budget (DAB) No 6 for the year 2014 concerns the following:

- the necessary adjustments for own resources, in order to take into account the amounts for VAT and GNI balances effectively made available on the first working day of December 2014;
- the withdrawal of the increase in the budgetary appropriations initially requested for the European Ombudsman.

Own resources: on 17 October 2014 the Commission adopted Draft Amending Budget (DAB) 6/2014 which primarily concerned an update in the forecast of Traditional Own Resources (customs duties), VAT and GNI own resources balances.

The Amending Letter to DAB 6 concerns the update of the VAT and GNI own resources balances.

As the data calculated in 2014 demonstrate, adjustments to GNI own resources resulting in additional amounts to be made available by some Member States may be exceptionally high because of major revisions made by Member States to their GNI data for previous years.

Given the exceptional circumstances and on request of the Council, the Commission has proposed an [amendment to Regulation \(EC, Euratom\) No 1150/2000](#) implementing Decision 2007/436 (EC, Euratom) on the system of the European Communities' own resources, which seeks to mitigate the impact on the budgetary situation of Member States, by allowing them to make available the amount resulting from these adjustments (the VAT and GNI balances) at any moment between the first working day of December 2014 and the first working day of September 2015.

Once adopted, the amended Regulation will apply retroactively for the VAT and GNI balances which had to be made available on the first working day of December 2014.

Therefore, the Commission has revised the amounts entered initially in the DAB 6 in order to take into account the amounts for VAT and GNI balances effectively made available on the first working day of December 2014.

Revenue: in the initial DAB 6/2014, the European Ombudsman introduced a request for EUR 93 500 in additional commitment and payment appropriations, so as to be able to cover the outstanding needs related to the salary adjustment as of 1 July 2012 that was finally decided in April 2014, for which no provision had been made in the authorised budget for 2014, and for which a transfer request to cover over 50% of the needs was approved by the Budgetary Authority in September.

However, since the adoption of DAB 6/2014, **the Ombudsman has identified further room for redeployment**, and it has transmitted a second transfer request to make sure that the salary expenditure for the month of December can be paid.

Consequently, assuming the second transfer request will also be approved by the Budgetary Authority, **the initial request for additional commitment and payment appropriations in DAB 6/2014 can be withdrawn.**