Basic information

2014/2053(BUD) BUD - Budgetary procedure	Procedure completed
Amending budget 3/2014: own resources; revenue; administration **Subject** 8.70.60 Previous annual budgets	

Key players

European Parliament	**Committee responsible**	**Rapporteur**	**Appointed**
	BUDG Budgets	DEPREZ Gérard (ALDE)	10/07/2014
		Shadow rapporteur OLBRYCHT Jan (PPE) GARDIAZABAL RUBIAL Eider (S&D)	
Council of the European Union			
European Commission	**Commission DG**	**Commissioner**	
	Budget	LEWANDOWSKI Janusz	

Key events

Date	Event	Reference	Summary
09/07/2014	Commission draft budget published	COM(2014)0461	Summary
12/12/2014	Council position on draft budget published	16741/2014	Summary
12/12/2014	Draft budget approved by Council		
15/12/2014	Committee referral announced in Parliament		
15/12/2014	Vote in committee		
15/12/2014	Budgetary report tabled for plenary	A8-0076/2014	Summary
16/12/2014	Debate in Parliament		
17/12/2014	Decision by Parliament	T8-0090/2014	Summary
17/12/2014	Results of vote in Parliament		

18/12/2014	End of procedure in Parliament		
17/03/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2053(BUD)
Procedure type	BUD - Budgetary procedure
Procedure subtype	Budget
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/8/00822

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE541.348	10/12/2014	
Budgetary report tabled for plenary, 1st reading		A8-0076/2014	15/12/2014	Summary
Budgetary text adopted by Parliament		T8-0090/2014	17/12/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position on draft budget	16741/2014	12/12/2014	Summary

European Commission

Document type	Reference	Date	Summary
Commission draft budget	COM(2014)0461	09/07/2014	Summary
Document attached to the procedure	COM(2014)0641	16/10/2014	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2015/0367
OJ L 073 17.03.2015, p. 0366 Summary

Corrigendum to final act 32015B0367R(01)
OJ L 143 09.06.2015, p. 0017 Summary

Amending budget 3/2014: own resources; revenue; administration

2014/2053(BUD) - 12/12/2014 - Council position on draft budget

On 9 July 2014, the Commission submitted to the Council draft amending budget (DAB) No 4/2014 regarding a revision of the forecast of own resources, a revision of the forecast of other revenue from fines and interest and a modification of budget of the European Data Protection Supervisor (EDPS).

On 16 October 2014, the Commission presented a letter of amendment to DAB No 4/2014 covering the budgeting of additional fines and interest.

The main objective of DAB No 4/2014, as modified by its LA, is to revise the financing of the budget on the basis of recent economic forecasts adopted at the last meeting of the Advisory Committee on Own Resources, including the UK correction, and to budget fines and interest for a total amount of **EUR 2 433 million**.

Draft budget: at the trilogue on 8 December 2014, the European Parliament and the Council reached an agreement on a draft package, comprising the new draft budget for 2015 and the outstanding DABs relating to 2014.

According to that agreement, DAB No 4/2014, as modified by its letter of amendment, is approved as proposed by the Commission, with the inclusion of the commitment appropriations from DAB No 6/2014 related to administrative support expenditure for the European Maritime and Fisheries Fund and the reserve for the Sustainable Fisheries Partnership Agreements in the Commission's section of the budget.

An amount of EUR 248 460 of available payment appropriations identified in DAB No 4/2014 for the EDPS is redeployed to Humanitarian Aid (budget line 23 02 01).

In conclusion, on 12 December 2014, the Council adopted its position on DAB No 4/2014 as set out in the technical annex to this explanatory memorandum (see *ST 16741/2014 ADD 1*).

Amending budget 3/2014: own resources; revenue; administration

2014/2053(BUD) - 15/12/2014 - Budgetary report tabled for plenary, 1st reading

The Committee on Budgets adopted the report by Gérard DEPREZ (ADLE, BE) on the Council position on Draft amending budget No 4/2014 of the European Union for the financial year 2014, Section III – Commission.

Members recalled that Draft amending budget (DAB) No 4/2014, concerns a revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and Gross National Income (GNI) bases, the budgeting of the relevant UK corrections, and a revision of the forecast of other revenue arising from fines, thereby resulting in a change in the level and distribution between Member States of their own resources contributions to the Union budget. They noted that No 4/2014 also reduces budgetary commitment and payment appropriations for the European Data Protection Supervisor by EUR 248 460.

Members also called on the European Parliament to endorse the Joint conclusions agreed by the Parliament and the Council on 8 December 2014 with the view to approve DAB No 4/2014 as originally proposed by the Commission, and amended by its Amending Letter, with:

- **the inclusions of the commitment appropriations from** DAB No 6/2014 related to the European Maritime and Fisheries Fund and the reserve for the Sustainable Fisheries Partnership Agreements;
- the redeployment of the amount of EUR 248 460 of available payment appropriations identified in the line for the European Data Protection Supervisor to the Humanitarian aid budget line.

They recalled that the adoption of this DAB No 4/2014 will reduce the need for additional own resources for the Union budget by EUR 2 433 million and will therefore, together with the reduced shares of the GNI contribution from Member States to the Union budget resulting from DAB No 3/2014, DAB No 8/2014 and DAB No 6/2014, fully compensate for the additional payment needs requested in DAB No 3/2014, as agreed in the Joint conclusions of 8 December 2014.

Whilst calling on the European Parliament to approve the Council position on Draft amending budget No 4/2014, they also recalled that **this DAB is crucial to avoid cash shortages that could lead to an implementation deficit in 2014**.

Amending budget 3/2014: own resources; revenue; administration

2014/2053(BUD) - 10/12/2014 - Corrigendum to final act

Corrigendum to Definitive adoption (EU, Euratom) 2015/367 of Amending budget No 3 of the European Union for the financial year 2014 (*OJ L 73 of 17 March 2015*).

The amounts on pages:

- 401 and 402: Expenditure heading,
- 436: title 13 of the amending budget – Regional and urban policy,
- 437–441: title 13 of the amending budget – Regional and urban policy – Chapter 13 03 – European Regional Development Fund and other regional operations,

are replaced by the amounts in the Amending budget (EU, Euratom) 2015/367.

Amending budget 3/2014: own resources; revenue; administration

2014/2053(BUD) - 16/10/2014 - Document attached to the procedure

On 9 July 2014, the Commission adopted Draft Amending Budget (DAB) 4/2014 (please refer to the summary of the draft budget of 9 July 2014).

This DAB primarily concerned an update in the forecast of revenue, including the budgeting of a **series of fines**, which had become definitive.

During the period since the adoption of the DAB 4/2014, further fines amounting to **EUR 299 million** have become definitive, and additional interest of **EUR 75 million** may now also be budgeted, giving total additional revenue of **EUR 374 million**.

Taking into account the amounts already included in DAB 3 and 4/2014, the total additional revenues from fines and interests amount to **EUR 3 850 million**.

Amending budget 3/2014: own resources; revenue; administration

2014/2053(BUD) - 09/07/2014 - Commission draft budget

PURPOSE: presentation of draft amending budget (DAB) No 4/2014 aiming to decrease the budgetary appropriations for the European Data Protection Supervisor.

CONTENT: Draft Amending Budget (DAB) No 4 for the year 2014 aims to budget the surplus resulting from the implementation of the budget year 2013. It focuses in particular on the following points:

- a revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and GNI bases, the budgeting of the relevant UK corrections as well as their financing resulting in a change in the distribution between Member States of their own resources contributions to the EU budget;
- a revision of the forecast of other revenue, arising from a series of fines that have become definitive and can therefore be budgeted;
- the **reduction of the budgetary appropriations**, both commitments and payments by EUR 248 460 for the European Data Protection Supervisor, due to the postponement of the appointment of the new European Data Protection Supervisor and Assistant European Data Protection Supervisor;
- the modification of budget article 13 03 64 European Regional Development Fund (ERDF) - European territorial cooperation into three separate budget items, to reflect the final adoption of the related legal base;
- the creation of a new budget article 05 03 09 Reimbursement of direct aids in relation to financial discipline, with a 'p.m.'; and the replacement of the dash '–' for payment appropriations on budget item 11 06 77 03 Preparatory action – Maritime policy by a 'p.m.'

The overall impact in terms of expenditure, is a reduction of EUR 248 460 for both commitment and payment appropriations in heading 5.

The overall impact in terms of revenue, is a **substantial decrease in the requirements for Own Resources by EUR 2 059 million**, which is mainly due to the budgeting of fines and interests. In addition, the distribution by Member State is adjusted.

Amending budget 3/2014: own resources; revenue; administration

2014/2053(BUD) - 17/12/2014 - Final act

PURPOSE: definitive adoption of amending budget No 3/2014.

LEGISLATIVE ACT: Definitive adoption (EU, Euratom) 2015/367 of Amending budget No 3 of the European Union for the financial year 2014.

CONTENT: the European Parliament definitively adopted amending budget No 3 of the European Union for the financial year 2014 in accordance with its resolution of 17 December 2014 (please see the summary of the resolution).

This amending budget (AB) concerns:

- a revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and Gross National Income (GNI) bases,
- the budgeting of the relevant corrections concerning the United Kingdom,
- a revision of the forecast of other revenue arising from fines,

thereby resulting in a change in the level and distribution between Member States of their own resources contributions to the Union budget.

It also reduces budgetary commitment and payment appropriations for the European Data Protection Supervisor by EUR 248 460.

The adoption of this AB reduces the need for additional own resources for the Union budget by **EUR 2 433 million**.

Amending budget 3/2014: own resources; revenue; administration

2014/2053(BUD) - 17/12/2014 - Budgetary text adopted by Parliament

The European Parliament adopted by 605 votes to 58, with 17 abstentions, a resolution on the Council position on Draft amending budget No 4/2014 of the European Union for the financial year 2014, Section III – Commission.

Parliament recalled that the Draft amending budget (DAB) No 4/2014 concerns:

- a revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and Gross National Income (GNI) bases,
- the budgeting of the relevant corrections concerning the United Kingdom,
- a revision of the forecast of other revenue arising from fines

thereby resulting in a change in the level and distribution between Member States of their own resources contributions to the Union budget.

Parliament also noted that No 4/2014 also reduces budgetary commitment and payment appropriations for the European Data Protection Supervisor by EUR 248 460.

Parliament endorsed the Joint conclusions agreed by the Parliament and the Council on 8 December 2014 with the view to approve DAB No 4/2014 as originally proposed by the Commission, and amended by its Amending Letter, with:

- **the inclusions of the commitment appropriations from** DAB No 6/2014 related to the European Maritime and Fisheries Fund and the reserve for the Sustainable Fisheries Partnership Agreements;
- the redeployment of the amount of EUR 248 460 of available payment appropriations identified in the line for the European Data Protection Supervisor to the Humanitarian aid budget line.

It recalled that the adoption of this DAB No 4/2014 will reduce the need for additional own resources for the Union budget by **EUR 2 433 million** and will therefore, together with the reduced shares of the GNI contribution from Member States to the Union budget resulting from DAB No 3/2014, DAB No 8 /2014 and DAB No 6/2014, fully compensate for the additional payment needs requested in DAB No 3/2014, as agreed in the Joint conclusions of 8 December 2014.

Lastly, Parliament recalled that this DAB is **crucial to avoid cash shortages that could lead to an implementation deficit in 2014.** Therefore, it approved, unamended, the Council position on Draft amending budget No 4/2014.