Basic information

2015/2077(BUD) BUD - Budgetary procedure	Procedure completed
Amending budget 3/2015: surplus from the financial year 2014 **Subject** 8.70.55 2015 budget 8.70.60 Previous annual budgets	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
BUDG Budgets	GARDIAZABAL RUBIAL Eider (S&D)	22/04/2015
	Shadow rapporteur MUREŞAN Siegfried (PPE) KÖLMEL Bernd (ECR) TORVALDS Nils (ALDE) NÍ RIADA Liadh (GUE/NGL) TARAND Indrek (Verts/ALE) ZANNI Marco (EFDD)	

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	3399	2015-06-19

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
15/04/2015	Commission draft budget published	COM(2015)0160	Summary
19/06/2015	Council position on draft budget published	09765/2015	Summary
19/06/2015	Draft budget approved by Council		
23/06/2015	Vote in committee		

26/06/2015	Budgetary report tabled for plenary	A8-0219/2015	Summary
06/07/2015	Committee referral announced in Parliament		
07/07/2015	Decision by Parliament	T8-0243/2015	Summary
07/07/2015	Results of vote in Parliament		
07/07/2015	End of procedure in Parliament		
07/10/2015	Final act published in Official Journal		

Technical information

Procedure reference	2015/2077(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/8/03277

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE557.200	13/05/2015	
Amendments tabled in committee		PE560.546	05/06/2015	
Budgetary report tabled for plenary, 1st reading		A8-0219/2015	26/06/2015	Summary
Budgetary text adopted by Parliament		T8-0243/2015	07/07/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position on draft budget	09765/2015	19/06/2015	Summary

European Commission

Document type	Reference	Date	Summary
Commission draft budget	COM(2015)0160 	15/04/2015	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act
Budget 2015/1767 OJ L 261 07.10.2015, p. 0042 Summary

Amending budget 3/2015: surplus from the financial year 2014

2015/2077(BUD) - 15/04/2015 - Commission draft budget

PURPOSE: to present the Draft Amending Budget (DAB) No 3/2015.

CONTENT: the present Draft Amending Budget (DAB) No 3/2015 is intended to budget the surplus resulting from the implementation of the budget year 2014. As provided for in the Financial Regulation applicable to the general budget of the Union, under Article 18 § 3, it 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 2015.

Surplus: the implementation of the budget year 2014 shows a surplus of **EUR 1 434 557 707.74**, which is therefore entered as revenue in the 2015 budget.

The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the 2015 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),
- 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 2015.

Amending budget 3/2015: surplus from the financial year 2014

2015/2077(BUD) - 19/06/2015 - Council position on draft budget

On 15 April 2015, the Commission submitted to the Council draft amending budget (DAB) No 3 to the general budget for 2015 concerning the budgeting of the surplus resulting from the implementation of the budget year 2014.

The implementation of the budget year 2014 shows a surplus of EUR 1 434 557 707.74 which will diminish accordingly the global contribution of Member States to the financing of the EU budget.

On 19 June 2015, the Council adopted its position on DAB No 3/2015 (see the technical annex to the Council document *9765/15*).

Amending budget 3/2015: surplus from the financial year 2014

2015/2077(BUD) - 26/06/2015 - Budgetary report tabled for plenary, 1st reading

The Committee on Budgets adopted the report by Eider GARDIAZABAL RUBIAL (S&D, ES) on the Council position on Draft amending budget No 3 /2015 of the European Union for the financial year 2015 - entering the surplus of the financial year 2014.

Draft amending budget aims to enter in the 2015 budget the surplus from the 2014 financial year, amounting to EUR 1 435 million.

Members recalled the main components of that surplus and stated that on the expenditure side, the under-implementation for Section III is particularly low with EUR 29 million for 2014 and EUR 6 million for 2013 carryovers, but increased to EUR 101 million for the other institutions. The very low under-implementation in Section III underlines the ongoing shortage of payment appropriations which will remain a key challenge in implementing the 2015 budget.

Following the budgetary negotiations: taking note of Draft amending budget No 3/2015, Members recalled that in the framework of the 2015 budgetary negotiations, Council insisted on **shifting the payments** related to the mobilisation of the European Union Solidarity Fund (EUSF) in Draft amending budgets No 5/2014 and No 7/2014 to the 2015 budget for a total amount of EUR 126.7 million.

They considered that given the surplus as presented in the present Draft amending budget No 3/2015, these two 2014 Draft amending budgets, covering in total 7 EUSF cases, could have easily been paid for from the 2014 budget.

In general, Members regretted a tendency in Council not to honour its commitments towards countries in need which have fulfilled the conditions for mobilising the EUSF through the mobilisation of the additional resources as foreseen for the special instruments, but rather by taking money away from the existing programmes. They welcomed however the fact that t**he Council did not follow this approach** for Draft amending budget No 4/2015 linked to the mobilisation of the EUSF for Romania, Bulgaria and Italy, presented at the same time as amending budget No 3/2015.

Members recalled that the adoption of Draft amending budget No 3/2015 will reduce the share of the GNI contributions from Member States to the Union budget by EUR 1 435 million and will therefore more than compensate for their contribution to the financing of Draft amending budget No 4/2015.

They underlined Parliament's willingness to adopt both Draft amending budget No 3/2015 and Draft amending budget No 4/2015 as soon as possible as presented by the Commission and called on the Parliament to approve the Council position on Draft amending budget No 3/2015.

Amending budget 3/2015: surplus from the financial year 2014

2015/2077(BUD) - 07/07/2015 - Final act

PURPOSE: definitive adoption of Amending budget No 3/2015.

LEGISLATIVE ACT: definitive adoption (EU, Euratom) 2015/1767 of Amending budget No 3 of the European Union for the financial year 2015.

CONTENT: the European Parliament definitively adopted Amending budget 3/2015 of the European Union in accordance with its resolution of 7 July 2015 (please see the summary of the resolution).

This Amending budget aims to enter in the 2015 budget the surplus from the 2014 financial year, amounting to **EUR 1,434, 557.708**.

Entering the surplus into the budget means a correspondingly lower total contribution from Member States to finance the EU budget.

Amending budget 3/2015: surplus from the financial year 2014

2015/2077(BUD) - 07/07/2015 - Budgetary text adopted by Parliament

The European Parliament adopted by 590 votes to 90, with 29 abstentions, a resolution on the Council position on Draft amending budget No 3/2015 of the European Union for the financial year 2015 - entering the surplus of the financial year 2014.

Draft amending budget aims to enter in the 2015 budget the surplus from the 2014 financial year, amounting to EUR 1 435 million.

Parliament recalled the main components of that surplus and stated that on the expenditure side, the under-implementation for Section III is particularly low with EUR 29 million for 2014 and EUR 6 million for 2013 carryovers, but increased to EUR 101 million for the other institutions. The very low under-implementation in Section III underlines the ongoing shortage of payment appropriations which will remain a key challenge in implementing the 2015 budget.

Following the budgetary negotiations: taking note of Draft amending budget No 3/2015, Parliament recalled that, in the framework of the 2015 budgetary negotiations, Council insisted on **shifting the payments** related to the mobilisation of the European Union Solidarity Fund (EUSF) in Draft amending budgets No 5/2014 and No 7/2014 to the 2015 budget for a total amount of EUR 126.7 million. It considered that given the surplus as presented in the present Draft amending budget No 3/2015, these two 2014 Draft amending budgets, covering in total 7 EUSF cases, could have easily been paid for from the 2014 budget.

In general, Parliament regretted a tendency in Council not to honour its commitments towards countries in need which have fulfilled the conditions for mobilising the EUSF through the mobilisation of the additional resources as foreseen for the special instruments, but rather by taking money away from the existing programmes. It welcomed however the fact that **the Council did not follow this approach** for Draft amending budget No 4/2015 linked to the mobilisation of the EUSF for Romania, Bulgaria and Italy, presented at the same time as amending budget No 3/2015.

It recalled that the adoption of Draft amending budget No 3/2015 will reduce the share of the GNI contributions from Member States to the Union budget by EUR 1 435 million and will therefore more than compensate for their contribution to the financing of Draft amending budget No 4/2015.

Parliament underlined its willingness to adopt both Draft amending budget No 3/2015 and Draft amending budget No 4/2015 as soon as possible given that the two dossiers are strictly linked from a political point of view. In this regard, it approved the Council position on Draft amending budget No 3 /2015.