Basic information

2016/2051(BUD) BUD - Budgetary procedure	Procedure completed
Amending budget 2/2016: surplus of the financial year 2015 **Subject** 8.70.55 2015 budget 8.70.56 2016 budget	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
BUDG Budgets	FERNANDES José Manuel (PPE)	15/04/2016
	Shadow rapporteur ASHWORTH Richard (ECR) TARAND Indrek (Verts/ALE) MARAGALL Ernest (Verts /ALE) ZANNI Marco (EFDD) ŻÓŁTEK Stanisław (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
CONT Budgetary Control	The committee decided not to give an opinion.	

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	3475	2016-06-17

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary

15/04/2016	Commission draft budget published	COM(2016)0227	Summary
15/06/2016	Vote in committee		
17/06/2016	Council position on draft budget published	09586/2016	Summary
17/06/2016	Draft budget approved by Council		
17/06/2016	End of procedure in Parliament		
20/06/2016	Budgetary report tabled for plenary	A8-0212/2016	Summary
04/07/2016	Committee referral announced in Parliament		
06/07/2016	Decision by Parliament	T8-0302/2016	Summary
06/07/2016	Results of vote in Parliament		
15/09/2016	Final act published in Official Journal		

Technical information

Procedure reference	2016/2051(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/8/06303

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE582.283	04/05/2016	
Amendments tabled in committee		PE583.959	27/05/2016	
Budgetary report tabled for plenary, 1st reading		A8-0212/2016	20/06/2016	Summary
Budgetary text adopted by Parliament		T8-0302/2016	06/07/2016	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position on draft budget	09586/2016	17/06/2016	Summary

European Commission

Document type	Reference	Date	Summary
Commission draft budget	COM(2016)0227	15/04/2016	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Budget 2016/1622 OJ L 248 15.09.2016, p. 0001	Summary

Amending budget 2/2016: surplus of the financial year 2015

2016/2051(BUD) - 20/06/2016 - Budgetary report tabled for plenary, 1st reading

The Committee on Budgets adopted the report by José Manuel FERNANDES (EPP, PT) on the Council position on Draft amending budget No 2/2016 of the European Union for the financial year 2016: Entering the surplus of the financial year 2015.

Members recalled that the Draft amending budget No 2/2016 aims to enter in the 2016 budget the surplus from the 2015 financial year, amounting to EUR 1 349 million.

The main components of that surplus are a positive outturn on income of EUR 980 million, an under-spending in expenditure of EUR 187 million, and exchange rate differences amounting to EUR 182 million.

Yet again, Members noted that the high rate of implementation in Section III (Commission) underlines the **pressure on payment appropriations** which still represented a key challenge in 2015 and which is expected to reappear in the last years of the current Multiannual Financial Framework (MFF).

Members observed that the adoption of Draft amending budget No 2/2016 will **reduce the share of GNI contributions from Member States to the Union budget in 2016 by EUR 1 349 million**. They urged, once again, the Member States to use the opportunity of such a reflow to **honour their pledges** in relation to the refugee crisis and to match the Union contribution to the two dedicated Union Trust Funds.

They also noted with concern that in spring 2016 Member States have only contributed EUR 82 million to the Africa Trust Fund and EUR 69 million to the Madad Trust Fund on the Syrian crisis, while the Union's contributions stand at EUR 1.8 billion and more than EUR 500 million respectively.

According to Members, instead of adjusting the GNI contribution, the Union budget should be enabled to **reuse any surplus** resulting from under-implementation of appropriations or from fines imposed on companies for breaching Union competition law **in order to deal with its financing needs**, especially in the context of payment shortages.

While hoping that this matter shall be settled as part of the revision of the MFF, Members called on the European Parliament to approve the Council position on Draft amending budget No 2/2016.

Amending budget 2/2016: surplus of the financial year 2015

2016/2051(BUD) - 06/07/2016 - Final act

PURPOSE: definitive adoption of amending budget No 2/2016.

LEGISLATIVE ACT: Definitive adoption (EU, Euratom) 2016/1622 of amending budget No 2 of the European Union for the financial year 2016.

CONTENT: the European Parliament definitively adopted the amending budget No 2/2016 of the European Union for the financial year 2016 in accordance with its recommendation of 6 July 2016 (please refer to the summary of the resolution).

This amending budget is intended to enter in the budget 2016 the surplus resulting from the implementation of the budget year 2015. This surplus amounts to **EUR 1 349 116 813.74.**

The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the 2016 EU Budget.

Amending budget 2/2016: surplus of the financial year 2015

2016/2051(BUD) - 06/07/2016 - Budgetary text adopted by Parliament

The European Parliament adopted by 591 votes to 68, with 44 abstentions, a resolution on the Council position on Draft amending budget No 2/2016 of the European Union for the financial year 2016: Entering the surplus of the financial year 2015.

Parliament recalled that the Draft amending budget No 2/2016 aims to enter in the 2016 budget the surplus from the 2015 financial year, amounting to EUR 1 349 million.

The main components of that surplus are a positive outturn on income of EUR 980 million, an under-spending in expenditure of EUR 187 million, and exchange rate differences amounting to EUR 182 million.

To recall, on the revenue side, the two main components are interest on late payments and fines (EUR 180 million) and a positive outturn on own resources (EUR 1 071 million), from which a negative outturn on surpluses, balances and adjustments is deducted (-EUR 537 million).

On the expenditure side, Parliament stated that the under-implementation for Section III (Commission) is relatively low with EUR 78 million for 2015 and EUR 14 million for 2014 carryovers, while it amounts to EUR 94 million for the other institutions. It noted that the high rate of implementation in Section III underlines the **pressure on payment appropriations** which still represented a key challenge in 2015 and which is expected to reappear in the last years of the current Multiannual Financial Framework (MFF).

Parliament observed that the adoption of Draft amending budget No 2/2016 will **reduce the share of GNI contributions from Member States to the Union budget in 2016 by EUR 1 349 million**. It urged, once again, the Member States to use the opportunity of such a reflow to **honour their pledges** in relation to the refugee crisis and to match the Union contribution to the two dedicated Union Trust Funds.

It also noted with concern that in spring 2016 Member States have only contributed EUR 82 million to the Africa Trust Fund and EUR 69 million to the Madad Trust Fund on the Syrian crisis, while the Union's contributions stand at EUR 1.8 billion and more than EUR 500 million respectively.

According to Parliament, instead of adjusting the GNI contribution, the Union budget should be enabled to **reuse any surplus** resulting from under-implementation of appropriations or from fines imposed on companies for breaching Union competition law **in order to deal with its financing needs**, especially in the context of payment shortages.

While hoping that this matter shall be settled as part of the revision of the MFF, Parliament called on the European Parliament to approve the Council position on Draft amending budget No 2/2016.

Amending budget 2/2016: surplus of the financial year 2015

2016/2051(BUD) - 17/06/2016 - Council position on draft budget

On 15 April 2016, the Commission submitted to the Council draft amending budget (DAB) No 2 to the general budget for 2016 concerning the budgeting of the surplus resulting from the implementation of the budget year 2015.

To recall, the implementation of the budget year 2015 shows a surplus of EUR 1 349 116 813.74 resulting from:

- an over-registering in revenue (+ EUR 980 million),
- an under-spending of payment appropriations (+ EUR 187 million),
- a positive balance of monetary exchange (+ EUR 182 million).

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

On 17 June 2016, the Council adopted its position on DAB No 2 to the general budget for 2016 as set out in the technical annex to its position on the DAB 2/2016.

Amending budget 2/2016: surplus of the financial year 2015

2016/2051(BUD) - 15/04/2016 - Commission draft budget

PURPOSE: presentation of Draft Amending Budget (DAB) No 2/2016.

CONTENT: the present Draft Amending Budget (DAB) No 2/2016 is intended to enter in the budget 2016 the surplus resulting from the implementation of the budget year 2015. 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 at end March 2016.

Surplus: the implementation of the budget year 2015 shows a surplus of **EUR 1 349 116 813.74** which is therefore entered as revenue in the 2016 budget.

The surplus results from the sum of the elements listed below:

Outturn on income, of which:

- Own resources: EUR 1.071 billion.

- Surpluses, balances and adjustments: EUR -537 million.

- Interest on late payments and fines: EUR 180 million.

- Other Titles: EUR 266 million.

Sub-total outturn on expenditure: EUR 187 million.

Outturn on expenditure, of which:

- Under-implementation of appropriations authorised in 2015 budget: Commission: EUR 78 million.

- Under-implementation of appropriations carried over from 2014: Commission: EUR 14 million.

- Under-implementation of appropriations authorised in 2015 budget and appropriations carried over from 2014: administration heading 5 (other Institutions): EUR 94 million.

Sub-total exchange rate differences for 2015: EUR 182 million.

Total implementation 2015: **EUR 1.349 billion**.

The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the 2016 EU Budget.