



Brussels, 17 June 2016
(OR. en)

9586/16

BUDGET 15

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 2 to the general budget for 2016: Entering the surplus of the financial year 2015
– Council position of 17 June 2016

I. INTRODUCTION

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.

The implementation of the budget year 2015 shows a *surplus* of EUR 1 349 116 813.74 resulting from:

- a) an *over-registering in revenue* (+ EUR 980 million) divided by title as follows:
- | | |
|--|---------------------|
| – Title 1 (Own resources): | + EUR 1 071 million |
| – Title 3 (Surpluses, balances and adjustments): | - EUR 537 million |
| – Title 7 (Interest on late payments and fines): | + EUR 180 million |
| – Other titles: | + EUR 266 million |

- b) an *under-spending of payment appropriations* (+ EUR 187 million), of which notably:
- appropriations authorised in the 2015 budget (Commission): + EUR 78 million
 - appropriations carried over from 2014 (Commission): + EUR 14 million
 - appropriations authorised in 2015 and carried over from 2014 (Other institutions): + EUR 94 million
- c) 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.

II. CONCLUSION

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

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2016 pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2016 ¹	Budget 2015 ²	Change (%)
1. Smart and inclusive growth	66 262 537 636	66 853 308 910	- 0,88
2. Sustainable growth: natural resources	55 120 803 654	55 978 784 039	- 1,53
3. Security and citizenship	3 022 287 739	1 926 965 795	+ 56,84
4. Global Europe	10 155 590 403	7 478 225 907	+ 35,80
5. Administration	8 935 076 052	8 658 632 705	+ 3,19
6. Compensation	p.m.	p.m.	—
Special instruments	389 000 000	384 505 583	+ 1,17
Total expenditure³	143 885 295 484	141 280 422 939	+ 1,84

REVENUE

Description	Budget 2016 ¹	Budget 2015 ²	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 616 701 373	3 045 497 557	- 46,92
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	1 349 116 814	1 434 557 708	- 5,96
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	7 133 244 000	—
Total revenue for Titles 3 to 9	2 965 818 187	11 613 299 265	- 74,46
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	18 590 000 000	18 759 400 000	- 0,90
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 812 783 576	18 023 353 946	+ 4,38
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	103 516 693 721	92 884 369 728	+ 11,45
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom⁴	140 919 477 297	129 667 123 674	+ 8,68
Total revenue³	143 885 295 484	141 280 422 939	+ 1,84

¹ The figures in this column correspond to those in the 2016 budget (OJ L 48, 24.2.2016, p. 1) plus AB No 1/2016 and DAB No 2/2016.

² The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015, p. 1) plus AB No 1 to 8/2015.

³ The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union reads: "The revenue and expenditure shown in the budget shall be in balance".

⁴ The own resources for the 2016 budget are determined on the basis of the budget forecasts adopted at the 163th meeting of the Advisory Committee on Own Resources on 19 May 2015.

TABLE 1

**Calculation of capping of harmonised value added tax (VAT) bases
pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom**

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ¹	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 744 699 000	4 145 592 000	50	2 072 796 000	1 744 699 000	
Bulgaria	210 850 884	421 349 576	50	210 674 788	210 674 788	Bulgaria
Czech Republic	669 395 447	1 504 649 302	50	752 324 651	669 395 447	
Denmark	1 039 399 365	2 784 815 730	50	1 392 407 865	1 039 399 365	
Germany	13 041 327 753	31 089 578 000	50	15 544 789 000	13 041 327 753	
Estonia	100 673 730	206 957 500	50	103 478 750	100 673 730	
Ireland	730 296 000	1 681 832 000	50	840 916 000	730 296 000	
Greece	737 959 500	1 825 366 000	50	912 683 000	737 959 500	
Spain	4 584 349 000	11 112 124 500	50	5 556 062 250	4 584 349 000	
France	9 842 907 391	22 246 075 500	50	11 123 037 750	9 842 907 391	
Croatia	261 595 059	427 238 463	50	213 619 232	213 619 232	Croatia
Italy	5 806 143 000	16 221 126 500	50	8 110 563 250	5 806 143 000	
Cyprus	106 733 609	164 549 000	50	82 274 500	82 274 500	Cyprus
Latvia	94 350 984	258 200 500	50	129 100 250	94 350 984	
Lithuania	150 145 740	384 106 522	50	192 053 261	150 145 740	
Luxembourg	298 311 000	319 485 000	50	159 742 500	159 742 500	Luxembourg
Hungary	446 561 568	1 118 843 433	50	559 421 717	446 561 568	
Malta	58 943 842	83 745 500	50	41 872 750	41 872 750	Malta
Netherlands	2 731 320 500	6 795 975 500	50	3 397 987 750	2 731 320 500	
Austria	1 540 873 000	3 299 760 000	50	1 649 880 000	1 540 873 000	
Poland	1 853 096 591	4 416 658 720	50	2 208 329 360	1 853 096 591	
Portugal	808 661 500	1 766 052 500	50	883 026 250	808 661 500	
Romania	579 320 158	1 617 874 308	50	808 937 154	579 320 158	
Slovenia	187 196 000	376 395 000	50	188 197 500	187 196 000	
Slovakia	266 308 000	773 099 500	50	386 549 750	266 308 000	
Finland	932 204 500	2 045 366 500	50	1 022 683 250	932 204 500	
Sweden	1 958 026 409	4 517 946 432	50	2 258 973 216	1 958 026 409	
United Kingdom	12 155 879 682	25 379 828 021	50	12 689 914 011	12 155 879 682	
Total	62 937 529 212	146 984 591 507		73 492 295 755	62 709 278 588	

¹ The base to be used does not exceed 50 % of GNI.

TABLE 2

**Breakdown of own resources accruing from VAT
pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom (Chapter 1 3)**

Member State	1 % of capped VAT base	Uniform rate of VAT own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 744 699 000	0,300	523 409 700
Bulgaria	210 674 788	0,300	63 202 436
Czech Republic	669 395 447	0,300	200 818 634
Denmark	1 039 399 365	0,300	311 819 810
Germany	13 041 327 753	0,300	3 912 398 326
Estonia	100 673 730	0,300	30 202 119
Ireland	730 296 000	0,300	219 088 800
Greece	737 959 500	0,300	221 387 850
Spain	4 584 349 000	0,300	1 375 304 700
France	9 842 907 391	0,300	2 952 872 217
Croatia	213 619 232	0,300	64 085 770
Italy	5 806 143 000	0,300	1 741 842 900
Cyprus	82 274 500	0,300	24 682 350
Latvia	94 350 984	0,300	28 305 295
Lithuania	150 145 740	0,300	45 043 722
Luxembourg	159 742 500	0,300	47 922 750
Hungary	446 561 568	0,300	133 968 470
Malta	41 872 750	0,300	12 561 825
Netherlands	2 731 320 500	0,300	819 396 150
Austria	1 540 873 000	0,300	462 261 900
Poland	1 853 096 591	0,300	555 928 977
Portugal	808 661 500	0,300	242 598 450
Romania	579 320 158	0,300	173 796 047
Slovenia	187 196 000	0,300	56 158 800
Slovakia	266 308 000	0,300	79 892 400
Finland	932 204 500	0,300	279 661 350
Sweden	1 958 026 409	0,300	587 407 923
United Kingdom	12 155 879 682	0,300	3 646 763 905
Total	62 709 278 588		18 812 783 576

TABLE 3**Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom (Chapter 1 4)**

Member State	1 % of gross national income	Uniform rate of "additional base", own resource	"Additional base" own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	4 145 592 000		2 919 612 001
Bulgaria	421 349 576		296 743 452
Czech Republic	1 504 649 302		1 059 677 884
Denmark	2 784 815 730		1 961 259 436
Germany	31 089 578 000		21 895 426 525
Estonia	206 957 500		145 753 755
Ireland	1 681 832 000		1 184 462 169
Greece	1 825 366 000		1 285 548 718
Spain	11 112 124 500		7 825 924 994
France	22 246 075 500		15 667 221 716
Croatia	427 238 463		300 890 812
Italy	16 221 126 500		11 424 036 809
Cyprus	164 549 000		115 886 762
Latvia	258 200 500	0,7042690 ¹	181 842 612
Lithuania	384 106 522		270 514 323
Luxembourg	319 485 000		225 003 387
Hungary	1 118 843 433		787 966 764
Malta	83 745 500		58 979 361
Netherlands	6 795 975 500		4 786 194 982
Austria	3 299 760 000		2 323 918 730
Poland	4 416 658 720		3 110 515 894
Portugal	1 766 052 500		1 243 776 057
Romania	1 617 874 308		1 139 418 748
Slovenia	376 395 000		265 083 337
Slovakia	773 099 500		544 470 025
Finland	2 045 366 500		1 440 488 254
Sweden	4 517 946 432		3 181 849 691
United Kingdom	25 379 828 021		17 874 226 523
Total	146 984 591 507		103 516 693 721

¹ Calculation of rate: $(103\,516\,693\,721) / (146\,984\,591\,507) = 0,704269016634102$.

TABLE 4

**Correction of budgetary imbalances for the United Kingdom for the year 2015
pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)**

Description	Coefficient ¹ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	19,4288	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3919	
3. (1) – (2)	12,0369	
4. Total allocated expenditure		130 016 348 031
5. Enlargement related expenditure ²		36 305 752 879
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		93 710 595 151
7. United Kingdom's correction original amount = (3) × (6) × 0,66		7 444 724 929
8. United Kingdom's advantage ³		2 212 027 407
9. Core United Kingdom's correction = (7) – (8)		5 232 697 523
10. Windfall gains deriving from traditional own resources ⁴		- 50 550 782
11. Correction for the United Kingdom = (9) – (10)		5 283 248 305

¹ Rounded percentages.

² The amount of enlargement-related expenditure corresponds to total allocated expenditure in 13 Member States (that have acceded to the EU after 30 April 2004), except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section.

³ The "UK advantage" corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁴ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 5

**Calculation of the financing of the correction for the United Kingdom
amounting to EUR – 5 283 248 305 (Chapter 1 5)**

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,82	3,41	5,46		1,54	4,95	261 447 948
Bulgaria	0,29	0,35	0,56		0,16	0,50	26 573 040
Czech Republic	1,02	1,24	1,98		0,56	1,80	94 892 954
Denmark	1,89	2,29	3,67		1,03	3,32	175 628 561
Germany	21,15	25,57	0,00	-19,17	0,00	6,39	337 679 947
Estonia	0,14	0,17	0,27		0,08	0,25	13 052 084
Ireland	1,14	1,38	2,22		0,62	2,01	106 067 246
Greece	1,24	1,50	2,40		0,68	2,18	115 119 431
Spain	7,56	9,14	14,64		4,13	13,26	700 802 719
France	15,13	18,29	29,31		8,26	26,56	1 402 981 958
Croatia	0,29	0,35	0,56		0,16	0,51	26 944 431
Italy	11,04	13,34	21,37		6,02	19,36	1 023 009 556
Cyprus	0,11	0,14	0,22		0,06	0,20	10 377 528
Latvia	0,18	0,21	0,34		0,10	0,31	16 283 800
Lithuania	0,26	0,32	0,51		0,14	0,46	24 224 251
Luxembourg	0,22	0,26	0,42		0,12	0,38	20 148 798
Hungary	0,76	0,92	1,47		0,42	1,34	70 561 531
Malta	0,06	0,07	0,11		0,03	0,10	5 281 535
Netherlands	4,62	5,59	0,00	-4,19	0,00	1,40	73 814 596
Austria	2,24	2,71	0,00	-2,04	0,00	0,68	35 840 396
Poland	3,00	3,63	5,82		1,64	5,27	278 543 175
Portugal	1,20	1,45	2,33		0,66	2,11	111 378 737
Romania	1,10	1,33	2,13		0,60	1,93	102 033 658
Slovenia	0,26	0,31	0,50		0,14	0,45	23 737 913
Slovakia	0,53	0,64	1,02		0,29	0,92	48 756 674
Finland	1,39	1,68	2,69		0,76	2,44	128 994 091
Sweden	3,07	3,72	0,00	-2,79	0,00	0,93	49 071 747
United Kingdom	17,27	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,19	28,19	100,00	5 283 248 305

The calculations are made to 15 decimal places.

TABLE 6

Summary of financing¹ of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments					Total own resources ²
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	United Kingdom correction	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8) = (5) + (6) + (7)	(9)	(10) = (3) + (8)
Belgium	6 600 000	1 769 700 000	1 776 300 000	592 100 000	523 409 700	2 919 612 001	261 447 948	3 704 469 649	3,03	5 480 769 649
Bulgaria	400 000	58 200 000	58 600 000	19 533 333	63 202 436	296 743 452	26 573 040	386 518 928	0,32	445 118 928
Czech Republic	3 400 000	216 200 000	219 600 000	73 200 000	200 818 634	1 059 677 884	94 892 954	1 355 389 472	1,11	1 574 989 472
Denmark	3 400 000	340 900 000	344 300 000	114 766 667	311 819 810	1 961 259 436	175 628 561	2 448 707 807	2,00	2 793 007 807
Germany	26 300 000	3 655 500 000	3 681 800 000	1 227 266 664	3 912 398 326	21 895 426 525	337 679 947	26 145 504 798	21,37	29 827 304 798
Estonia	0	24 900 000	24 900 000	8 300 000	30 202 119	145 753 755	13 052 084	189 007 958	0,15	213 907 958
Ireland	0	250 700 000	250 700 000	83 566 667	219 088 800	1 184 462 169	106 067 246	1 509 618 215	1,23	1 760 318 215
Greece	1 400 000	130 300 000	131 700 000	43 900 000	221 387 850	1 285 548 718	115 119 431	1 622 055 999	1,33	1 753 755 999
Spain	4 700 000	1 261 400 000	1 266 100 000	422 033 334	1 375 304 700	7 825 924 994	700 802 719	9 902 032 413	8,09	11 168 132 413
France	30 900 000	1 571 200 000	1 602 100 000	534 033 333	2 952 872 217	15 667 221 716	1 402 981 958	20 023 075 891	16,37	21 625 175 891
Croatia	1 700 000	44 000 000	45 700 000	15 233 334	64 085 770	300 890 812	26 944 431	391 921 013	0,32	437 621 013
Italy	4 700 000	1 596 900 000	1 601 600 000	533 866 667	1 741 842 900	11 424 036 809	1 023 009 556	14 188 889 265	11,60	15 790 489 265
Cyprus	0	17 800 000	17 800 000	5 933 333	24 682 350	115 886 762	10 377 528	150 946 640	0,12	168 746 640
Latvia	0	28 200 000	28 200 000	9 400 000	28 305 295	181 842 612	16 283 800	226 431 707	0,19	254 631 707
Lithuania	800 000	69 600 000	70 400 000	23 466 667	45 043 722	270 514 323	24 224 251	339 782 296	0,28	410 182 296
Luxembourg	0	15 100 000	15 100 000	5 033 333	47 922 750	225 003 387	20 148 798	293 074 935	0,24	308 174 935
Hungary	2 100 000	109 300 000	111 400 000	37 133 333	133 968 470	787 966 764	70 561 531	992 496 765	0,81	1 103 896 765
Malta	0	11 200 000	11 200 000	3 733 333	12 561 825	58 979 361	5 281 535	76 822 721	0,06	88 022 721
Netherlands	7 200 000	2 230 500 000	2 237 700 000	745 900 000	819 396 150	4 786 194 982	73 814 596	5 679 405 728	4,64	7 917 105 728
Austria	3 200 000	208 100 000	211 300 000	70 433 334	462 261 900	2 323 918 730	35 840 396	2 822 021 026	2,31	3 033 321 026
Poland	12 800 000	489 200 000	502 000 000	167 333 334	555 928 977	3 110 515 894	278 543 175	3 944 988 046	3,22	4 446 988 046
Portugal	100 000	131 200 000	131 300 000	43 766 667	242 598 450	1 243 776 057	111 378 737	1 597 753 244	1,31	1 729 053 244
Romania	900 000	123 500 000	124 400 000	41 466 667	173 796 047	1 139 418 748	102 033 658	1 415 248 453	1,16	1 539 648 453
Slovenia	0	64 200 000	64 200 000	21 400 000	56 158 800	265 083 337	23 737 913	344 980 050	0,28	409 180 050
Slovakia	1 300 000	96 400 000	97 700 000	32 566 667	79 892 400	544 470 025	48 756 674	673 119 099	0,55	770 819 099
Finland	700 000	113 700 000	114 400 000	38 133 333	279 661 350	1 440 488 254	128 994 091	1 849 143 695	1,51	1 963 543 695
Sweden	2 600 000	514 300 000	516 900 000	172 300 000	587 407 923	3 181 849 691	49 071 747	3 818 329 361	3,12	4 335 229 361
United Kingdom	9 500 000	3 323 100 000	3 332 600 000	1 110 866 667	3 646 763 905	17 874 226 523	-5 283 248 305	16 237 742 123	13,27	19 570 342 123
Total	124 700 000	18 465 300 000	18 590 000 000	6 196 666 667	18 812 783 576	103 516 693 721	0	122 329 477 297	100,00	140 919 477 297

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (140 919 477 297 + 2 965 818 187 = 143 885 295 484 = 143 885 295 484).

² Total own resources as percentage of GNI: (140 919 477 297) / (14 698 459 150 700) = 0,96 %; own resources ceiling as percentage of GNI: 1,23 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Figures

Title	Heading	Budget 2016	Council position on DAB No 2/2016	New amount
1	OWN RESOURCES	142 268 594 111	-1 349 116 814	140 919 477 297
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	1 349 116 814	1 349 116 814
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 348 027 707		1 348 027 707
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	55 455 129		55 455 129
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	60 000 000		60 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000		123 000 000
8	BORROWING AND LENDING OPERATIONS	5 217 537		5 217 537
9	MISCELLANEOUS REVENUE	25 001 000		25 001 000
	Total	143 885 295 484		143 885 295 484

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2016	Council position on DAB No 2/2016	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	124 700 000		124 700 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	18 465 300 000		18 465 300 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	18 812 783 576		18 812 783 576
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	104 865 810 535	-1 349 116 814	103 516 693 721
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	p.m.		p.m.
	Title 1 — Total	142 268 594 111	-1 349 116 814	140 919 477 297

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 2/2016	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM			
1 4 0	Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom	104 865 810 535	-1 349 116 814	103 516 693 721
	Chapter 1 4 — Total	104 865 810 535	-1 349 116 814	103 516 693 721

Article 1 4 0 — Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom

Figures

Budget 2016	Council position on DAB No 2/2016	New amount
104 865 810 535	-1 349 116 814	103 516 693 721

Remarks

The GNI-based resource is an "additional" resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments and other revenue in any particular year. By implication, the GNI-based resource ensures that the general budget of the Union is always balanced *ex ante*.

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (VAT-based payments, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States. The rate to be applied to the Member States' gross national income for this financial year is 0,7043 %.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(c) thereof.

Member State	Budget 2016	Council position on DAB No 2/2016	New amount
Belgium	2 957 662 846	- 38 050 845	2 919 612 001
Bulgaria	300 610 862	- 3 867 410	296 743 452
Czech Republic	1 073 488 500	- 13 810 616	1 059 677 884
Denmark	1 986 820 222	- 25 560 786	1 961 259 436
Germany	22 180 786 181	- 285 359 656	21 895 426 525
Estonia	147 653 341	- 1 899 586	145 753 755
Ireland	1 199 899 078	- 15 436 909	1 184 462 169
Greece	1 302 303 072	- 16 754 354	1 285 548 718
Spain	7 927 919 046	- 101 994 052	7 825 924 994
France	15 871 410 157	- 204 188 441	15 667 221 716
Croatia	304 812 275	- 3 921 463	300 890 812
Italy	11 572 924 487	- 148 887 678	11 424 036 809
Cyprus	117 397 096	- 1 510 334	115 886 762
Latvia	184 212 538	- 2 369 926	181 842 612
Lithuania	274 039 893	- 3 525 570	270 514 323
Luxembourg	227 935 821	- 2 932 434	225 003 387
Hungary	798 236 211	- 10 269 447	787 966 764
Malta	59 748 030	- 768 669	58 979 361
Netherlands	4 848 572 710	- 62 377 728	4 786 194 982
Austria	2 354 205 998	- 30 287 268	2 323 918 730
Poland	3 151 054 759	- 40 538 865	3 110 515 894
Portugal	1 259 985 996	- 16 209 939	1 243 776 057
Romania	1 154 268 614	- 14 849 866	1 139 418 748
Slovenia	268 538 126	- 3 454 789	265 083 337
Slovakia	551 566 017	- 7 095 992	544 470 025
Finland	1 459 261 911	- 18 773 657	1 440 488 254
Sweden	3 223 318 238	- 41 468 547	3 181 849 691
United Kingdom	18 107 178 510	- 232 951 987	17 874 226 523
Article 1 4 0 — Total	104 865 810 535	-1 349 116 814	103 516 693 721

TITLE 3 — SURPLUSES, BALANCES AND ADJUSTMENTS

Figures

Title Chapter	Heading	Budget 2016	Council position on DAB No 2/2016	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	1 349 116 814	1 349 116 814
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		p.m.
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
	Title 3 — Total	p.m.	1 349 116 814	1 349 116 814

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Figures

Title Chapter Article Item	Heading	Budget 2016	Council position on DAB No 2/2016	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	1 349 116 814	1 349 116 814
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.		p.m.
	Chapter 3 0 — Total	p.m.	1 349 116 814	1 349 116 814

Article 3 0 0 — Surplus available from the preceding financial year

Figures

Budget 2016	Council position on DAB No 2/2016	New amount
p.m.	1 349 116 814	1 349 116 814

Remarks

In accordance with Article 18 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 39 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 15 of Regulation (EC, Euratom) No 1150/2000.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 27 02 01 of the statement of expenditure in Section III "Commission".

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 7 thereof.

Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1), and in particular Article 18 thereof.