



Council of the
European Union

Brussels, 24 July 2014
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FIN 478
PE-L 40

NOTE

From: Permanent Representatives Committee (Part 2)
To: Council

Subject: Council position on the draft budget for 2015

I. INTRODUCTION

The draft general budget of the European Union for 2015 (**DB 2015**) as proposed by the Commission amounts¹ to:

- EUR 145 599 282 810 in **commitment** appropriations;
- EUR 142 137 315 595 in **payment** appropriations.

Compared with the 2014 budget², these amounts represent a 2.07 % increase in commitment appropriations and a 4.89 % increase in payment appropriations.

¹ These amounts include appropriations foreseen for special instruments outside the multiannual financial framework (MFF) headings.

² Amending budget No 1/2014 included.

II. APPROACH TAKEN

The Permanent Representatives Committee carried out its examination of the DB 2015 on 9 and 15 July 2014 on the basis of the following principles:

- to work within the framework of the budget guidelines established for the 2015 budgetary exercise in the Council conclusions adopted on 18 February 2014¹;
- to follow an approach leading to a budget complying with budgetary discipline and sound financial management, as well as taking duly into account the ongoing economic and budgetary constraints in Member States;
- to provide adequate funding for the Union's various priorities, determining appropriations on the basis of past and current budget implementation and realistic absorption capacities;
- to foresee the necessary appropriations enabling the taking-off of the new programmes in this second year of the multiannual financial framework (MFF) 2014-2020;
- to leave adequate margins under the ceilings of all headings and sub-headings of the MFF with the exception of sub-heading 1b, in order to be able to cope with unforeseen situations;
- to keep payment appropriations firmly under control in all headings and sub-headings of the MFF and to create a sufficient margin to cover unforeseen events, resulting in a reduction in payment appropriations in particular under (sub-)headings 1a, 1b, 2 and 4. A draft Council statement on payment appropriations is set out in ANNEX 2.

As regards *administrative expenditure* of the institutions, the Committee recalled the importance of limiting the increase in 2015 and of reducing staff in line with the -5 % target over the period 2013-2017 set in the Interinstitutional Agreement of 2 December 2013 on budgetary discipline, on cooperation in budgetary matters and on sound financial management². A draft Council statement on 5 % staff reduction is set out in ANNEX 2.

¹ Doc. 5852/14.

² OJ C 373, 20.12.2013, p. 1.

The Committee examined the administrative budgets of the institutions on the following basis:

- to keep under strict control the volume of administrative expenditure of the institutions, in line with the approach followed by the Member States for their national civil services;
- to set the administrative budget of each institution at the appropriate level, taking into account their specificities and real and justified needs;
- to carry out targeted reductions and increasing the standard flat rate abatement on salaries for some institutions and offices, taking into account their past and current budget implementation and vacancy rates;
- to apply the Commission's proposal to reduce staff by -1 % per year as from 2013.

The Committee agreed that this approach results in an appropriate level of administrative expenditure ensuring a proper functioning of the institutions.

The Committee also focused on administrative support expenditure linked to operational programmes and of executive agencies. In this respect, it agreed on targeted reductions on the basis of the same principles as those followed for administrative expenditure of the institutions.

As regards *decentralised agencies*, the Committee agreed to reduce the overall level of appropriations by -EUR 7 million. Only some of the agencies whose budgets increased in comparison to their respective 2014 budgets are affected by those reductions. The Committee considered that the absorption capacities for these agencies will be lower than the forecasts made by the Commission.

III. OUTCOME OF PROCEEDINGS

On the basis of the approach mentioned above, the Permanent Representatives Committee reached an agreement on the following changes¹ to the DB 2015:

1. Smart and inclusive growth (heading 1 of the MFF)

a) Competitiveness for growth and jobs (sub-heading 1a of the MFF)

- establish the level of commitment appropriations, targeting a total reduction of -EUR 323.6 million in the appropriations requested in the DB 2015 on a number of specific budget lines including administrative support expenditure;
- set the level of payment appropriations, reducing the appropriations requested in the DB 2015 by a total amount of -EUR 1 335 million, of which -EUR 113 million in large infrastructure projects, -EUR 998 million in the Common Strategic Framework for Research and Innovation, -EUR 152 million in the Connecting Europe Facility and -EUR 73 million in other programmes;
- the amounts mentioned above also take into account reductions in contributions to decentralised agencies for a total amount of -EUR 2.9 million in commitment and payment appropriations under this sub-heading;
- the margin available under sub-heading 1a is EUR 542.2 million.

¹ A summary table is set out in ANNEX 4. Details of the outcome of proceedings in the Committee are provided in Addenda 1 to 5 to this document relating to the various policy areas.

b) Economic, social and territorial cohesion (sub-heading 1b of the MFF)

- maintain the level of commitment appropriations as requested in the DB 2015;
- set the level of payment appropriations, reducing the appropriations requested in the DB 2015 for programmes under the new programming period by a total amount of -EUR 220 million, in particular in the field of Transition regions (-EUR 41.5 million), Competitiveness (-EUR 90.5 million), Outermost and sparsely populated regions (-EUR 5.0 million), Cohesion Fund (-EUR 39.4 million), Connecting Europe Facility (-EUR 5.4 million), European territorial cooperation (-EUR 25 million), Technical assistance and innovative actions (-EUR 8.2 million) and European Aid to the Most Deprived (-EUR 5 million) on the basis of available information, still resulting in an increase of +0.84 % in comparison with the 2014 budget;
- the margin under sub-heading 1b is equal to zero and is left unchanged;
- the Flexibility Instrument is mobilised for an amount of EUR 79.8 million as proposed by the Commission.

2. Sustainable growth: natural resources (heading 2 of the MFF)

- reduce the level of commitment appropriations requested in the DB 2015 by -EUR 70.6 million on administrative support expenditure lines, on market-support expenditure lines and on operational lines under the European Agricultural Guarantee Fund, the European Maritime and Fisheries Fund and the Programme for Environment and Climate Action (LIFE);

- set the level of payment appropriations, reducing the appropriations requested in the DB 2015 by a total amount of -EUR 145.3 million, of which
 - EUR 48.5 million in the European Agricultural Guarantee Fund,
 - EUR 45 million in the European Agricultural Fund for Rural Development,
 - EUR 30.1 million in the European Maritime and Fisheries Fund and the annual actions related to fisheries, and -EUR 21.6 million in LIFE Programme, on the basis of past, current or expected budget implementation; these amounts - estimated on the basis of information currently available - may be reviewed in the light of the letter of amendment on agriculture expected in autumn;
- the amounts mentioned above also take into account reductions in contributions to decentralised agencies for an additional amount of -EUR 0.1 million in commitment and payment appropriations under this heading;
- the margin available under heading 2 is EUR 415.9 million.

3. **Security and citizenship** (heading 3 of the MFF)

- establish the level of commitment appropriations with a total reduction of -EUR 30.2 million of the appropriations requested in the DB 2015 on a number of budget lines concerning administrative support expenditure (-EUR 455 000) and operational expenditure for new programmes (-EUR 25.8 million);
- set the level of payment appropriations, including a total reduction of -EUR 28.5 million of the appropriations requested in the DB 2015 on a number of budget lines concerning administrative support expenditure (-EUR 455 000) and operational expenditure for new programmes (-EUR 24 million); the reductions focus on new programmes with a low implementation rate at this early stage and taking into account their absorption capacity, as well as on support expenditure taking into consideration past implementation rates;
- the amounts mentioned above also take into account reductions in contributions to decentralised agencies of -EUR 4 million in commitment and payment appropriations under this heading;
- the margin available under heading 3 is EUR 145.5 million.

4. **Global Europe** (heading 4 of the MFF)

- establish the level of commitment appropriations, targeting a total reduction by -EUR 70 million in the appropriations requested in the DB 2015 on a number of specific budget lines;
- set the level of payment appropriations, reducing the appropriations requested in the DB 2015 by a total amount of -EUR 384 million, of which -EUR 179 million in the Development Cooperation Instrument and -EUR 159.5 million in the Instrument for Pre-accession assistance, on the basis of past, current or expected budget implementation, as well as realistic absorption capacities;
- the margin available under heading 4 is EUR 405.9 million.

5. **Administration** (heading 5 of the MFF)

1. Appropriations

The Committee reached an agreement on the following elements¹:

a) **Section I - European Parliament**

For the European Parliament, it was agreed that the DB 2015 (Section I) be approved as it stands.

b) **Section II - European Council and Council**

An overall amount of EUR 542 295 500 was agreed for the **European Council and Council's** budget, representing an increase of +1.52 % compared to the 2014 budget.

On the one hand, targeted reductions were made by applying a specific decrease to the appropriations related to advance payments on the Europa building (-EUR 4 000 000) and the contingency reserve (-EUR 1 000 000).

¹ A summary table of the appropriations agreed is recorded in ANNEX 4.

On the other hand, it was agreed to partly re-establish the reduction by the Commission of travel expenses of delegations (+EUR 3 000 000) and interpreting costs (+EUR 2 000 000).

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was maintained at 6.0 % as proposed in the DB 2015.

c) **Section III - Commission**

An overall amount of EUR 3 281 million in commitment and payment appropriations was agreed for the Commission's budget (including OP, OLAF, EPSO, PMO, OIB and OIL), representing a minor increase of +0.59 % and +0.57 % respectively when compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 4.5 % for the Commission's headquarters and at 6.0 % for delegations.

An overall amount of EUR 1 719 million was agreed for pensions and European Schools, representing an increase of +5.94 % compared to the 2014 budget.

Publications Office (OP)

An overall amount of EUR 79 450 033 was agreed for OP's budget, representing a decrease of -1.62 % compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 6.0 %.

European Anti-Fraud Office (OLAF)

An overall amount of EUR 57 546 159 was agreed for OLAF's budget, representing an increase of +0.59 % compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 6.0 %.

European Personnel Selection Office (EPSO)

An overall amount of EUR 26 572 570 was agreed for EPSO's budget, representing a decrease of -4.70 % compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 2.0 %.

Office for Administration and Payment of Individual Entitlements (PMO)

An overall amount of EUR 36 386 774 was agreed for PMO's budget, representing a minor increase of +0.35 % compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 2.1 %.

Office for Infrastructure and Logistics in Brussels (OIB)

An overall amount of EUR 68 260 898 was agreed for OIB's budget, representing a decrease of -0.83 % compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 2.0 %.

Office for Infrastructure and Logistics in Luxembourg (OIL)

An overall amount of EUR 23 988 249 was agreed for OIL's budget, representing a decrease of -2.24 % compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 3.0 %.

d) **Section IV - Court of Justice of the European Union**

An overall amount of EUR 352 258 000 was agreed for the Court of Justice's budget, representing an increase of +1.03 % compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 4.0 %.

e) **Section V - Court of Auditors**

An overall amount of EUR 131 778 000 was agreed for the Court of Auditors' budget, representing an increase of +1.44 % compared to the 2014 budget.

Targeted reductions were made by applying a specific decrease to the appropriations related to contractual agents (-EUR 125 000), seconded national experts (-EUR 125 000) and the fitting-out of premises (-EUR 1 400 000).

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 3.1 %.

f) Section VI - European Economic and Social Committee

An overall amount of EUR 129 976 270 was agreed for the European Economic and Social Committee's budget, representing an increase of +1.10 % compared to the 2014 budget.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was set at 5.5 %.

g) Section VII - Committee of the Regions

An overall amount of EUR 88 951 079 was agreed for the Committee of the Regions' budget, representing an increase of +1.50 % compared to the 2014 budget.

A targeted reduction was made by applying a specific decrease to the appropriations requested for officials and temporary staff (-EUR 282 601).

Taking into account the current vacancy rate, the standard flat rate abatement on salaries was maintained at 6.0 % as proposed in the DB 2015.

h) Section VIII - European Ombudsman

An overall amount of EUR 9 923 105 was agreed for the European Ombudsman's budget, representing an increase of +1.70 % compared to the 2014 budget.

Targeted reductions totalling -EUR 168 000 were made to the appropriations related to members, officials and temporary staff (-EUR 58 000), other staff and traineeships (-EUR 25 000), IT expenditure, equipment, furniture and other operating expenditure (-EUR 34 000), missions and meetings (-EUR 31 000) and communication (-EUR 20 000).

i) **Section IX - European Data Protection Supervisor**

An overall amount of EUR 8 779 891 was agreed for the European Data Protection Supervisor's budget, representing an increase of +6.72 % compared to the 2014 budget.

Targeted reductions were made to the appropriations related to training expenses (-EUR 5 500), mission expenses (-EUR 18 500), contract staff (-EUR 15 000), buildings, equipment and expenditure in connection with the operation of the institution, such as publication, translation and interpretation costs (-EUR 55 000) and expenditure in connection with the operation of the new European Data Protection Board to be established in 2015 (-EUR 10 000).

j) **Section X - European External Action Service**

An overall amount of EUR 526 164 201 was agreed for the European External Action Service's budget, representing an increase of +1.45 % compared to the 2014 budget.

Targeted reductions were made by applying specific decreases to the appropriations related to buildings and associated costs (-EUR 300 000), computer systems, equipment and furniture (-EUR 3 070 000) and other operating expenditure (-EUR 60 000) for headquarters, as well as to other expenditure related to staff (-EUR 100 000) for delegations.

Taking into account the current vacancy rate, the standard flat rate abatement on salaries for headquarters was set at 6.0 % for statutory staff and at 30 % for military seconded national experts. The standard flat rate abatement on salaries for delegations was set at 3.7 % for statutory staff.

The margin available under heading 5 is EUR 491.3 million.

2. Staff levels

With regard to staff levels, the Committee accepted the establishment plans in the DB 2015 as proposed by the Commission.

However, a budgetary neutral technical adjustment was made to the establishment plans of the European Council and Council and the European External Action Service: One AST 4 post in the European Council and Council's establishment plan was transferred to the European External Action Service, following the transfer of the corresponding tasks.

6. Total amount

As a result, the Council's position on DB 2015 amounts¹ to:

- EUR 145 077 353 519 in **commitment** appropriations;
- EUR 139 996 915 640 in **payment** appropriations.

Compared to the 2014 budget², these amounts represent a +1.71 % increase in commitment appropriations and a +3.32 % increase in payment appropriations.

7. Draft Council statements

A draft Council statement on payment appropriations and a draft Council statement on 5% staff reduction are set out in ANNEX 2.

8. Revenue

As regards revenue, the Committee agreed to accept the DB 2015 after the technical adjustments arising from the changes made to expenditure and staff in the Council's position.

¹ These amounts include appropriations foreseen for special instruments outside the MFF headings.

² Amending budget No 1/2014 included.

9. Nomenclature

The Committee agreed to retain the nomenclature as proposed in the DB 2015.

10. Legal bases

Special care is taken to comply with the provisions of the Interinstitutional Agreement as regards legal bases.

11. Programme statements

Particular attention is given to the programme statements presented by the Commission.

IV. CONCLUSION

The Permanent Representatives Committee advises the Council to:

- confirm, by a qualified majority, the outcome of proceedings as set out in this document;
- adopt the Council's position on the DB 2015 as set out in this document;
- mandate the Presidency to forward the Council's position together with the explanatory memorandum to the European Parliament, in accordance with Article 314(3) TFEU, and to approve the draft letter in ANNEX 3 to that effect;
- enter in its minutes the statements set out in ANNEX 2;
- have the Council's position published in the *Official Journal of the European Union* as set out in ANNEX 1.

The Committee also approved the use of the written procedure for this purpose.

COUNCIL DECISION

**ADOPTING THE COUNCIL'S POSITION ON THE DRAFT GENERAL BUDGET OF THE
EUROPEAN UNION FOR THE FINANCIAL YEAR 2015**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 314(3) thereof, in conjunction with the Treaty establishing the European Atomic Energy Community and in particular Article 106a thereof,

Whereas:

1. on 25 June 2014, the Commission submitted a proposal containing the draft general budget of the European Union for the financial year 2015¹,
2. the Council examined the Commission proposal with a view to defining a position consistent, on the revenue side, with Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources², and, on the expenditure side, with Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020³,

¹ COM(2014) 300 final.

² OJ L 163, 23.6.2007, p. 17.

³ OJ L 347, 20.12.2013, p. 884.

HAS DECIDED AS FOLLOWS:

Sole Article

The Council's position on the draft general budget of the European Union for the financial year 2015 was adopted by the Council on 2 September 2014.

The full text can be accessed for consultation or downloading on the Council's website:

<http://www.consilium.europa.eu/>

Done at Brussels, on 2 September 2014.

For the Council

The President

DRAFT STATEMENTS FOR ENTRY IN THE COUNCIL MINUTES

A. DRAFT COUNCIL STATEMENTS

1. Draft Council statement on payment appropriations

"The Council asks the Commission to submit as early as possible the letter of amendment for agriculture (including information about the possible carry-over of assigned revenue) in order to appropriately calibrate the level of resources in heading 2 (Sustainable growth: natural resources) in the 2015 budget.

Furthermore, the Council asks the Commission to submit a draft amending budget if the payment appropriations entered in the 2015 budget are insufficient to cover expenditure under sub-heading 1a (Competitiveness for growth and jobs), sub-heading 1b (Economic, social and territorial cohesion), heading 2 and heading 4 (Global Europe) of the multiannual financial framework.

It urges the Commission to present as early as possible updated figures concerning the state of affairs and estimates regarding payment appropriations under sub-heading 1b and, if necessary, to present a draft amending budget for this sole purpose. The Council will take position on the draft amending budget as quickly as possible in order to avoid any shortfall in payment appropriations."

2. Draft Council statement on 5 % staff reduction

"The Council recalls the agreement reached between the European Parliament, the Council and the Commission to progressively render 5 % of the staff as in the establishment plan on 1 January 2013, to be effected between 2013 and 2017, as inscribed in Point 27 of the Interinstitutional Agreement of 2 December 2013 on budgetary discipline, on cooperation in budgetary matters and on sound financial management.

The Council takes note of the Commission's monitoring of the progress towards the 5 % staff reduction target already achieved to date by a number of institutions, bodies and agencies. It calls on all institutions and bodies to continue implementing the remaining staff reduction until the end of the five year period 2013-2017, as presented in the table in the Annex.

The Council also underlines the importance of monitoring closely the appropriations for all categories of external staff, against the backdrop of the additional capacity built up by the increase of working time to 40 hours per week. In line with Article 38(3)(b) of the Financial Regulation, it invites the Commission to present an overview of consolidated data on all external staff employed by the Union, displayed by type of contract and comparable between institutions and bodies and between years."

Annex to the draft Council statement on 5 % staff reduction

Establishment plan posts - All institutions									
Evolution to date vis-à-vis the -5 % reduction target over 5 years 2013-2017									
Institution	2012 budget ^(a)	2013-2017 reduction target	Annual reference target ^(b)	Posts reduction implementation ^(c)				Remaining distance to -5 % target	
		-5 %	-1 %	2013	2014	2015	Total	Posts ^(d)	% points
European Parliament	6 560	-328	-66	29	30		59	387	5,9 %
European Council and Council	3 153	-158	-32	-46	-42	-22	-110	48	1,5 %
Commission	25 063	-1 253	-251	-250	-250	-263	-763	490	2,0 %
Court of Justice of the European Union	1 952	-98	-20	-20	-20	-19	-59	39	2,0 %
Court of Auditors	887	-44	-9	-9	-9	-9	-27	17	1,9 %
European Economic and Social Committee	721	-36	-7	-7	-7	-7	-21	15	2,1 %
Committee of the Regions	524	-26	-5		-5	-5	-10	16	3,1 %
European Ombudsman	64	-3 ^(e)	-1	1		-1	0	2	4,7 %
European Data-Protection Supervisor	43	-2 ^(e)	0	2		-1	1	1	7,0 %
European External Action Service	1 670	-84	-17		-17	-17	-34	50	3,0 %
Total institutions	40 637	-2 032	-408	-300	-320	-344	-964	1 068	2,6 %

(a) Authorised 2012 posts excluding Croatia enlargement.

(b) Linear projection over 5 years at 1 % per year, rounded figures.

(c) Sources:

- 2013 budget, including amending budget No 1/2013, excluding Croatia enlargement.
- 2014 draft budget (SEC(2013) 370 of 26.6.2013), Document I page 65, adjusted for transformations of posts into appropriations / transformations of appropriations into posts and transfers between institutions.
- 2015 draft budget.

(d) Including additional posts granted by the budgetary authority in 2013, as follows: 29 for the European Parliament, 1 for the European Ombudsman, 2 for the European Data Protection Supervisor; including 30 posts requested in 2014 for the European Parliament.

(e) By the end of 2017, the European Ombudsman and the European Data Protection Supervisor should reduce their posts by 2 and 3 respectively.

B. UNILATERAL STATEMENTS

3. Joint statement of Bulgaria, Croatia, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Slovakia and Slovenia

"Bulgaria, Croatia, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Slovakia and Slovenia support the Council's position on the draft budget of the European Union for 2015 in order to reach a compromise, however these Member States are convinced that the agreed level of payment appropriations may not be sufficient and could lead to great pressures on the timely fulfilment of Union's legal obligations and meeting the commitments already made in the previous and present multiannual financial frameworks¹.

With this in mind, the above delegations are of the view that the budget for 2015 will only be executable and manageable if additional payment appropriations in Draft Amending Budget 3/2014, especially for cohesion policy, are entered into this year's budget. The mobilization of the contingency margin can address the growing level of unpaid payment claims (in the cohesion policy).

Therefore, in line with the joint statement on payment appropriations, these delegations urge the Council to adopt its position on the Draft Amending Budget 3/2014 including the mobilization of the Contingency Margin according to Article 13 of the MFF Regulation, as quickly as possible in order to avoid further shortfall in payment appropriations."

¹ Croatia was unable to support the Council position on the draft budget 2015, but does support the content of this statement.

4. Joint statement of Austria, Denmark, Finland, France, Germany, the Netherlands, Sweden and the United Kingdom

"In light of the negotiations on the draft budget 2015, Austria, Denmark, Finland, France, Germany, Sweden, the United Kingdom and the Netherlands underline the need to strictly respect the ceilings agreed in the multiannual financial framework (MFF) for 2014-2020.¹

The undersigned countries recall the importance of a sound financial management of the European Union's budget, in accordance with budgetary principles set out in the financial regulation². This implies, among other things, that the Commission shall manage the appropriations within the limits of the voted budget. In case of unforeseen needs, the Commission shall thoroughly examine the scope for reallocation, with particular reference to any possible under-implementation of appropriations. To this extent, the undersigned countries recall the necessity to actively monitor the state of implementation of the annual budget in accordance with point 36 in the Annex of the IIA.

In light of these principles, the undersigned countries have been concerned about the level of payment appropriations proposed by the Commission in its 2015 draft budget, which was above the payment ceiling. The undersigned countries consider that the level of payments for 2015 the Council agreed on is more than sufficient to fulfill all European Union's obligations.

Therefore, Austria, Denmark, Finland, France, Germany, Sweden, the United Kingdom and the Netherlands underline that, for the forthcoming negotiations with the European Parliament on the draft budget 2015, a substantial margin under the ceilings has to be maintained in order to be able to face any unforeseen expenditures during the year. The margin should in particular be sufficient to finance the special instruments within the limits of the payment ceiling.

¹ The United Kingdom was unable to support the Council position on the draft budget 2015, but does support the content of this statement.

² 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.

For this reason, we believe that any future mobilization of the contingency margin in 2015 should be unnecessary. Moreover, this margin is to be mobilized for unforeseen circumstances and at last resort.

We believe special instruments should not be used to exceed the annual payments ceiling and should therefore not be "off budget".

The mobilization of special instruments above the payment ceiling is legally questionable as the MFF regulation as well as preparatory work of the MFF only mention the possibility for the mobilization of special instruments above the ceilings for commitments, but not above the payment ceilings."

DRAFT LETTER

from : President of the Council

to : President of the European Parliament

Sir,

Please find under separate cover the Council's position on the draft general budget of the European Union for the financial year 2015 as adopted by the Council.

(Complimentary close)

BREAKDOWN BY HEADING FOR "TOTAL EXPENDITURE" IN THE MFF HEADINGS

Description	1		2		2/1		3		4		4-1		4/1	
	Budget 2014 (AE No 12014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
1	63 986 340 779	62 392 787 058	66 674 151 686	67 184 519 713	+4,20%	+7,68%	-323 553 433	-1 554 943 599	66 350 598 253	65 629 576 114	+2 364 257 474	+3 236 789 056	+3,69%	+5,19%
			79 785 595					79 785 595						
			66 813 000 000					66 813 000 000						
			218 633 909					542 187 342						
1.a	16 484 010 779	11 441 322 326	17 447 366 091	15 582 589 555	+5,84%	+36,20%	- 323 553 433	-1 334 943 599	17 123 812 658	14 247 645 956	+ 639 801 879	+2 806 323 630	+3,88%	+24,53%
			17 066 000 000					17 066 000 000						
			218 633 909					542 187 342						
1.b	47 502 330 000	50 951 464 732	49 226 785 595	51 601 930 158	+3,63%	+1,28%		- 220 000 000	49 226 785 595	51 381 930 158	+ 1 724 455 595	+ 430 465 426	+3,63%	+0,84%
			79 785 595					79 785 595						
			49 147 000 000					49 147 000 000						
			0					0						
2	59 267 214 684	56 458 930 349	59 253 722 357	56 907 254 933	-0,02%	+0,79%	- 70 592 160	- 145 272 658	59 183 130 197	56 761 982 275	- 84 084 487	+ 303 051 906	-0,14%	+0,54%
			59 599 000 000					59 599 000 000						
			345 277 643					415 869 803						
	43 778 100 000	43 776 956 403	43 903 753 189	43 896 984 216	+0,29%	+0,27%	- 48 472 992	- 48 481 774	43 855 280 197	43 848 502 442	+ 77 180 197	+ 71 546 039	+0,18%	+0,16%
			44 313 000 000					44 313 000 000						
			- 123 000 000					- 123 000 000						
			- 215 000					- 215 000						
			286 031 811					334 504 803						
3	2 171 998 732	1 677 039 976	2 130 721 538	1 881 169 907	-1,90%	+12,17%	- 30 228 854	- 28 478 854	2 100 492 684	1 852 691 053	- 71 506 048	+ 175 651 077	-3,29%	+10,47%
			2 246 000 000					2 246 000 000						
			115 278 462					145 507 316						
4	8 325 000 000	6 191 238 421	8 413 097 321	7 326 986 134	+1,06%	+18,34%	- 70 000 000	- 384 150 000	8 343 097 321	6 942 836 134	+ 18 097 321	+ 751 597 713	+0,22%	+12,14%
			8 749 000 000					8 749 000 000						
			335 902 679					405 002 679						
5	8 405 144 376	8 406 017 176	8 612 224 908	8 612 384 908	+2,46%	+2,46%	- 27 554 844	- 27 554 844	8 584 670 064	8 584 830 064	+ 179 525 688	+ 178 812 888	+2,14%	+2,13%
			9 076 000 000					9 076 000 000						
			463 775 092					491 329 936						
OF which: Administrative expenditure of the institutions	6 782 403 916	6 783 276 716	6 893 144 508	6 893 304 508	+1,63%	+1,62%	- 27 554 844	- 27 554 844	6 865 589 664	6 865 749 664	+ 83 185 748	+ 82 472 948	+1,23%	+1,22%
			7 351 000 000					7 351 000 000						
			457 855 492					485 410 336						

6	Description	1		2		2/1		3		4		4-1		4/1	
		Budget 2014 (AB No I/2014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
		c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
	Compensations	28 600 000	28 600 000	p.m.	p.m.	-100,00%	-100,00%			p.m.	p.m.	-28 600 000	-28 600 000	-100,00%	-100,00%
	ceiling margin														
	MFH Headings	142 184 298 571	135 154 613 000	145 083 917 810	141 912 315 595	+2,04%	+5,00%	-2 140 399 955	-2 140 399 955	144 561 988 519	139 771 915 640	+2 377 689 948	+4 617 302 640	+1,67%	+3,42%
	flexibility instrument ceiling margin (2)			79 785 595	11 315 595			- 11 315 595	- 11 315 595	79 785 595	0				
				146 483 000 000	141 901 000 000					146 483 000 000	141 901 000 000				
				1 478 867 785	0			- 1 478 867 785	- 1 478 867 785	2 000 797 076	2 129 084 360				
	Appropriations as % of GNI (3)(4)	1,06%	1,01%	1,04%	1,02%			0,00%	-0,02%	1,03%	1,00%				

(1) This amount, resulting from the rounding for the calculations of the sub-ceiling and the net transfer, is excluded when calculating the sub-margin.

(2) These amounts are calculated not taking into account appropriations for special instruments (EAR, EGF, EUSF).

(3) The GNI for 2014 is based on the technical adjustment of the financial framework for 2014 in line with movements in GNI (COM(2013) 928 final) of 20 December 2013.

(4) The GNI for 2015 is based on the forecast of GNI issued after the Advisory Committee on Own Resources (ACOR) meeting held on 19 May 2014.

BREAKDOWN FOR "SPECIAL INSTRUMENTS"

Description	1		2		2/1		3		4		4-1		4/1	
	Budget 2014 (AB No 1/2014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
Emergency Aid Reserve (EAR)	297 000 000	150 000 000	303 000 000	150 000 000	+2,02%				303 000 000	150 000 000	+ 6 000 000		+2,02%	
European Globalisation Adjustment Fund (EGF)	159 181 000	50 000 000	162 365 000	25 000 000	+2,00%	-50,00%			162 365 000	25 000 000	+ 3 184 000	- 25 000 000	+2,00%	-50,00%
European Union Solidarity Fund (EUSF)	p.m.	150 000 000	50 000 000	50 000 000		-66,67%			50 000 000	50 000 000	+ 50 000 000	- 100 000 000		-66,67%
Special Instruments	456 181 000	350 000 000	515 365 000	225 000 000	+12,97%	-35,71%			515 365 000	225 000 000	+ 59 184 000	- 125 000 000	+12,97%	-35,71%

GLOBAL AMOUNTS FOR "TOTAL EXPENDITURE" IN THE MFF HEADINGS AND "SPECIAL INSTRUMENTS"

Description	1		2		2/1		3		4		4-1		4/1	
	Budget 2014 (AB No 1/2014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
MFF Headings	142 184 298 571	135 154 613 000	145 083 917 810	141 912 315 595	+2,04%	+5,00%	- 521 929 291	- 2 140 399 955	144 561 988 519	139 771 915 640	+2 377 689 948	+4 617 302 640	+1,67%	+3,42%
Special Instruments	456 181 000	350 000 000	515 365 000	225 000 000	+12,97%	-35,71%			515 365 000	225 000 000	+ 59 184 000	- 125 000 000	+12,97%	-35,71%
Grand total	142 640 479 571	135 504 613 000	145 599 282 810	142 137 315 595	+2,07%	+4,89%	- 521 929 291	- 2 140 399 955	145 077 353 519	139 996 915 640	+2 436 873 948	+4 492 302 640	+1,71%	+3,32%
Appropriations as % of GNI (1)/2)	1,06%	1,01%	1,04%	1,02%			0,00%	-0,02%	1,04%	1,00%				

(1) The GNI for 2014 is based on the technical adjustment of the financial framework for 2014 in line with movements in GNI (COM(2013) 928 final) of 20 December 2013.

(2) The GNI for 2015 is based on the forecast of GNI issued after the Advisory Committee on Own Resources (ACOR) meeting held on 19 May 2014.

ADMINISTRATIVE EXPENDITURE

Description	1		2		2/1		3		4		4-1		4/1		
	Budget 2014 (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)		
	c/a	p/a	c/a	p/a	c/a	p/a	Appropriation	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
Pensions and European Schools Pensions	1 622 740 460	1 622 740 460	1 719 080 400	1 719 080 400	+5,94%	+5,94%		1 719 080 400	1 719 080 400	+96 339 940	+96 339 940	+5,94%	+5,94%		
Staff Pensions	1 457 326 817	1 457 326 817	1 559 377 435	1 559 377 435	+7,00%	+7,00%		1 559 377 435	1 559 377 435	+102 050 618	+102 050 618	+7,00%	+7,00%		
Pensions of former Members	1 441 328 000	1 441 328 000	1 539 997 000	1 539 997 000	+6,85%	+6,85%		1 539 997 000	1 539 997 000	+98 669 000	+98 669 000	+6,85%	+6,85%		
European Schools	15 998 817	15 998 817	19 380 435	19 380 435	+21,14%	+21,14%		19 380 435	19 380 435	+3 381 618	+3 381 618	+21,14%	+21,14%		
	165 413 643	165 413 643	159 702 965	159 702 965	-3,45%	-3,45%		159 702 965	159 702 965	-5 710 678	-5 710 678	-3,45%	-3,45%		
Administrative expenditure of the institutions	6 782 403 916	6 783 276 716	6 893 144 508	6 893 304 508	+1,63%	+1,62%	- 27 554 844	6 865 589 664	6 865 749 664	+ 83 185 748	+ 82 472 948	+1,23%	+1,22%		
Section III - Commission	3 261 180 000	3 262 052 800	3 297 200 000	3 297 360 000	+1,10%	+1,08%	- 16 665 494	3 280 534 506	3 280 694 506	+ 19 354 506	+ 18 641 706	+0,59%	+0,57%		
Commission, excluding Offices	2 965 704 000	2 966 576 800	3 003 812 000	3 003 972 000	+1,28%	+1,26%	- 15 482 177	2 988 329 823	2 988 489 823	+ 22 625 823	+ 21 913 023	+0,76%	+0,74%		
Annex 2 - Publications Office	80 755 000	80 755 000	79 839 000	79 839 000	-1,13%	-1,13%	- 388 967	79 450 033	79 450 033	- 1 304 967	- 1 304 967	-1,62%	-1,62%		
Annex 3 - European Anti-Fraud Office	57 206 000	57 206 000	57 769 000	57 769 000	+0,98%	+0,98%	- 222 841	57 546 159	57 546 159	+ 340 159	+ 340 159	+0,59%	+0,59%		
Annex 4 - European Personnel Selection Office	27 883 000	27 883 000	26 648 000	26 648 000	-4,43%	-4,43%	- 75 430	26 572 570	26 572 570	- 1 310 430	- 1 310 430	-4,70%	-4,70%		
Annex 5 - Office for Administration and Payment of Individual Entitlements	36 260 000	36 260 000	36 521 000	36 521 000	+0,72%	+0,72%	- 134 226	36 386 774	36 386 774	+ 126 774	+ 126 774	+0,35%	+0,35%		
Annex 6 - Office for Infrastructure and Logistics — Brussels	68 833 000	68 833 000	68 528 000	68 528 000	-0,44%	-0,44%	- 267 102	68 260 898	68 260 898	- 572 102	- 572 102	-0,83%	-0,83%		
Annex 7 - Office for Infrastructure and Logistics — Luxembourg	24 539 000	24 539 000	24 083 000	24 083 000	-1,86%	-1,86%	- 94 751	23 988 249	23 988 249	- 550 751	- 550 751	-2,24%	-2,24%		
Other institutions	3 521 223 916	3 521 223 916	3 595 944 508	3 595 944 508	+2,12%	+2,12%	- 10 889 350	3 585 055 158	3 585 055 158	+ 63 831 242	+ 63 831 242	+1,81%	+1,81%		
Section I - European Parliament	1 755 631 742	1 755 631 742	1 794 929 112	1 794 929 112	+2,24%	+2,24%		1 794 929 112	1 794 929 112	+39 297 370	+39 297 370	+2,24%	+2,24%		
Section II - European Council and Council	534 202 300	534 202 300	542 295 500	542 295 500	+1,52%	+1,52%	p.m.	542 295 500	542 295 500	+8 093 200	+8 093 200	+1,52%	+1,52%		
Section IV - Court of Justice of the European Union	348 667 500	348 667 500	354 425 000	354 425 000	+1,65%	+1,65%	- 2 167 000	352 258 000	352 258 000	+3 590 500	+3 590 500	+1,03%	+1,03%		
Section V - Court of Auditors	129 913 575	129 913 575	134 306 000	134 306 000	+3,38%	+3,38%	- 2 528 000	131 778 000	131 778 000	+1 864 425	+1 864 425	+1,44%	+1,44%		
Section VI - European Economic and Social Committee	128 559 380	128 559 380	130 479 720	130 479 720	+1,49%	+1,49%	- 503 450	129 976 270	129 976 270	+1 416 890	+1 416 890	+1,10%	+1,10%		
Section VII - Committee of the Regions	87 636 531	87 636 531	89 233 680	89 233 680	+1,82%	+1,82%	- 282 601	88 951 079	88 951 079	+1 314 548	+1 314 548	+1,50%	+1,50%		
Section VIII - European Ombudsman	9 757 185	9 757 185	10 091 105	10 091 105	+3,42%	+3,42%	- 168 000	9 923 105	9 923 105	+165 920	+165 920	+1,70%	+1,70%		
Section IX - European Data Protection Supervisor	8 227 256	8 227 256	8 883 891	8 883 891	+7,98%	+7,98%	- 104 000	8 779 891	8 779 891	+552 635	+552 635	+6,72%	+6,72%		
Section X - European External Action Service	518 628 447	518 628 447	531 300 500	531 300 500	+2,44%	+2,44%	- 5 136 299	526 164 201	526 164 201	+7 535 754	+7 535 754	+1,45%	+1,45%		
5 — Administration	8 405 144 376	8 406 017 176	8 612 224 908	8 612 384 908	+2,46%	+2,46%	- 27 554 844	8 584 670 064	8 584 830 064	+ 179 525 688	+ 178 812 888	+2,14%	+2,13%		

DETAIL OF BREAKDOWN BY HEADING FOR "TOTAL EXPENDITURE" IN THE MFF HEADINGS

Description	1		2		2/1		3		4		4-1		4/1	
	Budget 2014 (AB No 1/2014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
1	63 986 340 779	62 392 787 058	66 674 151 686	67 184 519 713	+4,20%	+7,68%	- 323 553 433	-1 554 943 599	66 350 598 253	65 629 576 114	+2 364 257 474	-3 236 789 056	+3,69%	+5,19%
	79 785 595		66 813 000 000					79 785 595						
	216 633 909							542 187 342						
I.a	16 484 010 779	11 441 322 326	17 447 366 091	15 582 589 555	+5,84%	+36,20%	- 323 553 433	-1 334 943 599	17 123 812 658	14 247 645 956	+ 639 801 879	+2 806 323 630	+3,88%	+24,53%
	17 666 000 000		218 633 909					17 666 000 000						
	2 417 137 805	1 874 476 490	2 508 893 000	1 965 665 825	+3,80%	+4,86%	- 74 250 000	- 112 750 000	2 434 643 000	1 852 915 825	+ 17 505 195	- 21 560 665	+0,72%	-1,15%
	1 326 180 000	1 123 150 928	1 060 599 000	934 541 000	-20,03%	-16,79%	- 35 250 000	- 29 750 000	1 025 349 000	904 791 000	- 300 831 000	- 218 359 928	-2,68%	-19,44%
	728 024 805	563 208 060	891 924 000	517 603 825	+22,51%	-8,10%	- 11 250 000	- 20 750 000	880 674 000	496 853 825	+ 152 649 195	- 66 354 235	+20,97%	-11,78%
	362 933 000	188 117 302	556 370 000	513 521 000	+53,30%	+172,98%	- 27 750 000	- 62 250 000	528 620 000	451 271 000	+ 165 687 000	+ 263 153 498	+45,65%	+139,89%
	130 377 000	180 000 000	132 984 000	157 545 135	+2,00%	-12,47%	- 194 959 834	- 997 900 000	132 984 000	157 545 135	+ 2 607 000	- 22 454 865	+2,00%	-12,47%
	9 309 690 600	6 258 443 931	9 862 104 000	9 312 261 127	+5,95%	+48,80%	- 189 959 834	- 16 367 875	9 667 144 166	8 314 361 127	+ 357 453 566	+2 055 917 196	+3,84%	+32,85%
	9 022 443 600	6 010 116 109	9 560 015 000	8 969 834 315	+5,96%	+49,25%	- 5 000 000	- 981 532 125	9 370 055 166	7 988 302 190	+ 347 611 566	+1 978 186 081	+3,85%	+32,91%
	287 247 000	248 327 822	302 089 000	342 426 812	+5,17%	+37,89%	- 189 959 834	- 16 367 875	297 089 000	326 658 937	+ 9 842 000	+ 77 731 115	+3,43%	+31,30%
	254 067 275	211 395 333	281 256 725	315 899 177	+10,70%	+49,44%			281 256 725	315 899 177	+ 27 189 450	+ 104 503 844	+10,70%	+49,44%
	1 558 781 000	1 222 414 601	1 592 146 000	1 390 177 000	+2,14%	+13,72%			1 592 146 000	1 390 177 000	+ 33 365 000	+ 167 762 399	+2,14%	+13,72%
	122 776 000	102 371 547	123 143 000	89 973 998	+0,30%	-12,11%	- 6 500 000	- 250 000	116 643 000	89 723 998	- 6 133 000	- 12 647 549	-5,00%	-12,35%
	118 294 900	80 396 387	122 039 600	84 487 760	+3,17%	+5,09%	- 4 500 000	- 4 500 000	117 539 600	79 987 760	- 7 555 300	- 408 627	-0,64%	-0,51%
	1 976 173 001	821 839 186	2 225 015 770	1 452 016 996	+12,59%	+76,68%	- 34 450 000	- 152 050 000	2 190 865 770	1 299 966 996	+ 214 392 769	+ 478 127 810	+10,85%	+58,18%
	409 627 500	12 481 197	487 159 000	78 578 196	+18,93%	+529,57%	- 6 200 000	- 11 071 695	480 959 000	67 506 501	+ 71 331 500	+ 55 025 304	+17,41%	+440,87%
	1 482 442 498	793 086 563	1 645 891 000	1 300 470 000	+11,03%	+63,98%	- 25 250 000	- 126 439 590	1 620 641 000	1 174 030 410	+ 138 198 502	+ 380 943 847	+9,32%	+48,03%
	84 103 003	16 271 426	91 965 770	72 968 800	+9,35%	+348,45%	- 3 000 000	- 14 538 715	88 965 770	58 430 085	+ 4 862 767	+ 42 158 659	+5,78%	+259,10%
	—	85 259 157	p.m.	262 575 225		+207,97%		- 55 000 000	p.m.	207 375 225		+ 122 316 068		+143,46%
	203 797 000	226 804 426	216 572 000	183 603 209	+6,27%	-19,05%	- 4 000 000	- 6 800 000	212 572 000	176 803 209	+ 8 775 000	- 80 001 217	+4,31%	-22,05%
	135 765 000	110 793 294	132 434 000	105 687 857	-2,45%	-6,41%	- 2 000 000	- 2 800 000	130 434 000	100 887 857	- 5 331 000	- 9 905 437	-5,93%	-8,94%
	18 640 000	28 365 713	p.m.	15 518 250	-100,00%	-45,29%		- 55 000 000	p.m.	15 518 250		- 12 847 463	-100,00%	-45,29%
	238 511 198	238 762 261	250 777 996	249 177 996	+5,14%	+4,56%	- 2 803 599	- 2 803 599	247 884 397	246 284 397	+ 9 373 199	+ 7 522 136	+5,93%	+3,15%
I.b	47 502 330 000	50 951 464 732	49 226 785 595	51 601 930 158	+3,63%	+1,28%	- 220 000 000	- 220 000 000	49 226 785 595	51 381 930 158	+ 1 724 455 595	+ 430 465 426	+3,63%	+0,84%
	79 785 595		79 785 595					79 785 595						
	49 147 000 000		49 147 000 000	0				49 147 000 000	0					

Description	1		2		2/1		3		4		4-1		4/1	
	Budget 2014 (Adj No I/2014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
Investment for growth and jobs Regional convergence (Less developed regions)	43 513 700 000 23 264 100 000	48 744 365 925 29 802 000 000	45 146 571 797 24 203 316 917	48 823 063 754 27 804 193 754	+3,75% +4,04%	-0,16% -6,70%	-176 400 000	45 146 571 797 24 203 316 917	48 646 663 754 27 804 193 754	+1 632 871 797 +939 216 917	-97 702 171 -1 997 806 246	+3,75% +4,04%	-0,20% -6,70%	
Transition regions	4 697 700 000	276 190 792	4 854 219 812	931 000 000	+3,33%	+237,09%	-41 500 000	4 854 219 812	889 500 000	+156 519 812	+613 309 208	+3,33%	+222,06%	
Competitiveness (More developed regions)	7 403 400 000	7 575 334 869	7 529 085 455	7 052 600 000	+1,70%	-6,90%	-90 500 000	7 529 085 455	6 962 160 000	+125 685 455	-613 174 869	+1,70%	-8,09%	
Outermost and sparsely populated regions	209 100 000	13 000 000	213 401 352	38 900 000	+2,06%	+199,23%	-5 000 000	213 401 352	33 900 000	+4 301 352	+20 900 000	+2,06%	+160,77%	
Cohesion fund	7 939 400 000	11 077 840 264	8 346 548 261	12 996 310 000	+5,13%	+17,32%	-39 400 000	8 346 548 261	12 956 910 000	+407 148 261	+1 879 069 736	+5,13%	+16,96%	
Connecting Europe Facility (CEF) – CF contribution	983 000 000	p.m.	1 216 978 479	410 376 025	+23,80%		-5 400 000	1 216 978 479	404 976 025	+233 978 479	+404 976 025	+23,80%		
European territorial cooperation	506 700 000	1 306 494 793	738 361 859	1 198 540 000	+46,01%	-8,49%	-25 000 000	738 361 859	1 170 540 000	+232 661 859	-135 954 793	+46,01%	-10,41%	
Youth Employment initiative (specific top-up allocation)	1 804 100 000	450 000 000	1 407 161 806	600 000 000	-22,00%	+33,33%		1 407 161 806	600 000 000	-396 938 194	+150 000 000	-22,00%	+33,33%	
Technical assistance and innovative actions	188 600 000	134 600 000	192 628 945	188 324 764	+2,14%	+37,69%	-8 200 000	192 628 945	177 124 764	+4 028 945	+42 524 764	+2,14%	+31,59%	
European Aid to the Most Deprived (FEAD)	501 280 000	307 280 000	525 082 709	379 110 300	+4,75%	-23,38%	-5 000 000	525 082 709	374 110 300	+23 802 709	+66 530 300	+4,75%	+21,75%	
Pilot projects and preparatory actions	5 950 000	8 724 014	p.m.	8 515 315	-100,00%	-2,39%		p.m.	8 515 315	-5 950 000	-2 208 699	-100,00%	-2,39%	
2 Sustainable growth: natural resources ceiling margin	59 267 214 684	56 458 930 369	59 253 722 357	56 907 254 933	-0,02%	+0,79%	-70 592 160	59 183 130 197	56 761 982 275	-84 084 487	+303 051 906	-0,14%	+0,54%	
			<i>59 599 000 000</i>	<i>59 900 000 000</i>				<i>59 599 000 000</i>						
			<i>346 277 643</i>	<i>43 896 984 216</i>				<i>415 869 803</i>						
European Agricultural Guarantee Fund (EAGF) – Market related expenditure and direct payments	43 778 100 000	43 776 956 403	43 903 753 189	43 896 984 216	+0,29%	+0,27%	-48 472 992	43 855 280 197	43 848 802 442	+77 180 197	+71 546 039	+0,18%		
			<i>44 313 000 000</i>					<i>44 313 000 000</i>						
			<i>- 123 000 000</i>					<i>- 123 000 000</i>						
			<i>- 215 000</i>					<i>- 215 000</i>						
			<i>286 031 811</i>					<i>334 504 803</i>						
<i>net transfer between eafsf and eafpd</i>														
<i>excluded when calculating the sub-margin (1)</i>														
			<i>sub-margin</i>											
European Agricultural Fund for Rural Development (EAFRD)	13 991 006 059	11 615 089 028	13 823 616 077	11 646 654 000	-1,20%	+0,27%	-1 604 544	13 822 011 533	11 601 649 740	-168 994 526	-13 439 288	-1,21%	-0,12%	
European Maritime and Fisheries Fund (EMFF)	1 017 304 809	731 812 153	1 035 504 965	960 085 742	+1,79%	+31,19%	-3 488 000	1 032 016 965	929 975 742	+14 712 156	+198 163 589	+1,45%	+27,08%	
Sustainable Fisheries Partnership Agreements (SFPAs) and compulsory contributions to Regional Fisheries Management Organisations (RFMOs) and to other international organisations	866 274 809	583 140 854	884 472 965	810 285 742	+2,10%	+38,95%	-3 188 000	881 284 965	783 475 742	+15 010 156	+200 334 888	+1,73%	+34,35%	
Sustainable Fisheries Partnership Agreements (SFPAs) and compulsory contributions to Regional Fisheries Management Organisations (RFMOs) and to other international organisations	151 030 000	148 671 299	151 032 000	149 800 000	0,00%	+0,76%	-300 000	150 732 000	146 800 000	-2 998 000	-2 171 299	-0,20%	-1,46%	
Environment and climate action (LIFE)	404 612 000	255 156 530	435 097 000	330 103 000	+7,53%	+29,37%	-16 926 077	418 170 923	308 526 923	+13 558 923	+53 370 393	+3,35%	+20,92%	
Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	7 300 000	3 000 000	5 303 400	5 328 031	-27,35%	+77,60%		5 303 400	5 328 031	-1 996 600	+2 328 031	-27,35%	+77,60%	
Pilot projects and preparatory actions	18 500 000	26 524 439	p.m.	17 652 218	-100,00%	-33,45%		p.m.	17 652 218	-18 500 000	-8 872 221	-100,00%	-33,45%	

Description	1		2		2/1		3		4		4-1		4/1	
	Budget 2014 (Adj. No 12/014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
Decentralised agencies	50 391 816	50 391 816	50 447 726	50 447 726	+0,11%	+0,11%	- 100 547	- 100 547	- 50 347 179	- 50 347 179	- 44 637	- 44 637	-0,09%	-0,09%
3 Security and citizenship	2 171 998 732	1 677 039 976	2 130 721 538	1 881 169 907	-1,90%	+12,17%	- 30 228 854	- 28 478 854	2 100 492 684	1 852 691 053	- 71 506 048	+ 175 651 077	-3,29%	+10,47%
			115 278 462					2 246 000 000	145 507 316					
Asylum, Migration and Integration Fund	403 259 040	146 386 390	416 736 382	330 962 000	+3,34%	+19,75%	- 13 300 000	- 13 300 000	416 736 382	350 962 000	+ 13 477 342	+ 204 575 610	+3,34%	+139,75%
Internal Security Fund	403 259 040	230 270 000	414 757 696	282 222 000	+2,85%	+22,56%	- 1 000 000	- 1 000 000	414 757 696	282 222 000	+ 11 498 656	+ 51 952 000	+2,85%	+22,56%
IT systems	18 571 000	9 890 732	18 943 000	23 000 000	+2,00%	+132,54%	- 2 080 000	- 2 080 000	17 943 000	22 000 000	+ 4 057 000	+ 12 709 268	+3,38%	+128,50%
Justice	47 012 000	35 700 000	49 251 000	44 148 554	+4,76%	+23,67%	- 2 070 000	- 2 070 000	47 171 000	42 568 554	+ 4 602 446	+ 6 868 554	+0,34%	+19,24%
Rights, Equality and Citizenship	55 238 000	55 184 000	49 632 654	49 632 654	+3,82%	-10,06%	- 1 000 000	- 1 000 000	55 239 000	48 362 654	+ 6 876 346	- 6 821 346	+0,07%	-12,36%
Union Civil Protection Mechanism	28 219 000	29 950 000	29 238 000	28 459 000	+3,68%	-4,98%	- 1 000 000	- 1 000 000	28 238 000	27 459 000	+ 779 000	- 2 491 000	+0,14%	-8,32%
Europe for Citizens	25 388 000	27 853 600	24 250 000	19 014 100	-4,48%	-31,74%	- 2 080 000	- 2 080 000	23 250 000	18 514 100	+ 4 735 900	+ 9 473 500	+1,16%	+21,16%
Food and feed	253 394 000	218 466 000	258 530 000	224 470 000	+2,03%	+2,75%	- 8 000 000	- 8 000 000	256 450 000	219 300 000	+ 3 656 000	+ 924 000	+0,42%	+4,21%
Health	58 579 000	44 776 500	59 750 000	59 250 000	+2,00%	+32,32%	- 3 100 000	- 3 100 000	51 750 000	54 250 000	- 6 829 000	- 2 496 000	-1,66%	-1,66%
Consumer	24 053 000	21 812 000	24 657 000	21 696 000	+2,51%	-0,53%	- 5 800 000	- 5 800 000	21 557 000	20 596 000	- 2 496 000	- 1 216 000	-10,38%	-5,57%
Creative Europe	180 572 900	184 291 291	177 674 000	166 153 000	-1,61%	-9,84%	- 75 000	- 75 000	171 874 000	161 103 000	- 8 698 900	- 23 188 291	-4,82%	-12,58%
Other actions and programmes	p.m.	645 000	p.m.	p.m.	-100,00%	-100,00%			p.m.	p.m.		- 645 000	-100,00%	-100,00%
Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	166 665 000	163 244 374	84 913 000	89 189 862	-49,05%	-45,36%			84 838 000	85 714 862	- 81 827 000	- 77 529 512	-49,10%	-47,49%
Of which 'Communication actions'	85 645 000	82 224 374	83 873 000	88 055 776	-2,07%	+7,09%			83 798 000	84 580 776	- 1 847 000	- 2 356 402	-2,16%	-2,87%
Pilot projects and preparatory actions	17 380 000	18 181 337	p.m.	10 202 807	-100,00%	-43,88%			p.m.	10 202 807	- 17 380 000	- 7 978 530	-100,00%	-43,88%
Decentralised agencies	490 388 752	490 388 752	514 632 460	512 769 930	+4,94%	+4,56%	- 4 023 854	- 4 023 854	510 608 606	508 746 076	+ 20 219 854	+ 18 357 324	+4,2%	+3,74%
4 Global Europe	8 325 000 000	6 191 238 421	8 413 097 321	7 326 986 134	+1,06%	+18,34%	- 70 000 000	- 384 150 000	8 343 097 321	6 942 836 134	+ 18 097 321	+ 751 597 713	+0,22%	+12,14%
			8 749 000 000					8 749 000 000	405 902 679					
Instrument for Pre-accession assistance (IPA II)	1 578 425 933	1 391 689 911	1 580 117 354	1 566 802 900	+0,11%	+12,58%	- 13 300 000	- 13 300 000	1 566 817 354	1 407 302 900	- 11 608 579	+ 15 612 989	-0,74%	+1,12%
European Neighbourhood Instrument (ENI)	2 192 204 999	1 380 205 243	2 027 280 383	1 546 263 757	-7,52%	+12,03%	- 30 000 000	- 30 000 000	2 013 430 383	1 546 263 757	- 178 774 616	+ 166 088 514	-8,16%	+12,03%
Development Cooperation Instrument (DCI)	2 341 000 200	1 721 239 202	2 467 688 999	2 081 869 384	+5,41%	+20,95%	- 1 400 000	- 1 400 000	2 437 688 999	1 902 869 384	+ 96 688 799	+ 181 630 182	+4,13%	+10,55%
Partnership instrument for cooperation with third countries (PI)	118 890 842	37 527 200	119 231 000	95 198 912	+0,29%	+153,68%	- 1 400 000	- 1 400 000	117 831 000	86 179 204	- 1 059 842	+ 48 652 004	-0,89%	+129,64%
European Instrument for Democracy and Human Rights (EIDHR)	184 243 699	120 332 465	182 894 000	150 654 720	-0,73%	+25,20%	- 1 700 000	- 1 700 000	181 194 000	138 399 927	- 3 049 699	+ 18 067 462	-1,66%	+15,01%
Instrument contributing to Stability and Peace	318 174 528	207 664 542	320 766 000	225 207 133	+0,81%	+8,45%	- 2 200 000	- 2 200 000	318 566 000	217 299 462	+ 391 472	+ 9 634 920	+0,12%	+4,64%
Humanitarian aid	920 276 000	785 425 349	918 842 000	918 842 000	-0,16%	+16,99%	- 7 400 000	- 7 400 000	911 442 000	918 442 000	- 8 634 000	+ 133 016 651	-0,96%	+16,94%
Common Foreign and Security Policy (CFSP)	314 469 000	234 825 000	320 766 000	268 527 483	+2,00%	+14,35%	- 100 000	- 100 000	320 766 000	268 527 483	+ 6 297 000	+ 33 702 483	+2,00%	+14,35%
Instrument for Nuclear Safety Cooperation (INSC)	30 546 872	55 764 789	61 159 000	60 326 715	+100,21%	+8,18%			61 059 000	59 173 491	+ 30 512 128	+ 3 408 702	+99,89%	+6,11%
Macro-financial Assistance (MFA)	60 000 000	52 153 011	77 955 000	74 396 314	+29,92%	+42,65%			77 955 000	68 832 189	+ 17 955 000	+ 16 679 178	+29,92%	+31,98%
Guarantee Fund for External Actions	58 432 294	58 432 294	144 409 518	144 409 518	+147,14%	+147,14%			144 409 518	144 409 518	+ 85 977 224	+ 85 977 224	+147,14%	+147,14%
Union Civil Protection Mechanism	19 546 000	5 994 416	16 934 000	13 128 762	-13,36%	+19,02%			16 934 000	11 693 170	- 2 612 000	+ 5 698 754	-13,36%	+95,07%

Description	1		2		2/1		3		4		4-1		4/1	
	Budget 2014 (Adj. Vo (2014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
EU Aid Volunteers initiative (EUAV)	12 677 000	3 288 416	14 765 000	11 000 019	+234,51%	-30 000	- 846 678	14 715 000	10 153 341	+ 2 038 000	+ 6 864 925	+16,08%	+208,76%	
Other actions and programmes	74 173 103	51 770 762	76 404 067	66 117 697	+3,01%	+27,71%	-1 598 386	76 404 067	64 519 311	+ 2 230 964	+ 12 748 549	+3,01%	+24,62%	
Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	64 481 018	45 389 998	63 940 000	71 770 561	-0,84%	+58,12%	- 5 469 823	63 940 000	66 300 738	- 541 018	+ 20 910 740	-0,84%	+46,07%	
Pilot projects and preparatory actions	17 440 012	19 517 323	p.m.	12 525 259	-100,00%	-35,82%	p.m.	12 525 259	12 525 259	- 17 440 012	- 6 992 064	-100,00%	-35,82%	
Decentralised agencies	20 018 500	20 018 500	19 945 000	19 945 000	-0,37%	-0,37%	19 945 000	19 945 000	- 73 500	- 73 500	- 73 500	-0,37%	-0,37%	
5 Administration	8 405 144 376	8 406 017 176	8 612 224 908	8 612 384 908	+2,46%	+2,46%	- 27 554 844	8 584 670 064	8 584 830 064	+ 179 525 688	+ 178 812 888	+2,14%	+2,13%	
			<i>9 076 000 000</i>					<i>9 076 000 000</i>						
			<i>463 775 092</i>					<i>491 329 936</i>						
Pensions and European Schools	1 622 740 460	1 622 740 460	1 719 080 400	1 719 080 400	+5,94%	+5,94%		1 719 080 400	1 719 080 400	+ 96 339 940	+ 96 339 940	+5,94%	+5,94%	
Pensions	1 457 326 817	1 457 326 817	1 559 377 435	1 559 377 435	+7,00%	+7,00%		1 559 377 435	1 559 377 435	+ 102 050 618	+ 102 050 618	+7,00%	+7,00%	
European schools	165 413 643	165 413 643	159 702 965	159 702 965	-3,45%	-3,45%		159 702 965	159 702 965	- 5 710 678	- 5 710 678	-3,45%	-3,45%	
Administrative expenditure of the institutions	6 782 403 916	6 783 276 716	6 893 144 508	6 893 304 508	+1,63%	+1,62%	- 27 554 844	6 865 589 664	6 865 749 664	+ 83 185 748	+ 82 472 948	+1,23%	+1,22%	
			<i>7 351 000 000</i>					<i>7 351 000 000</i>						
			<i>487 855 492</i>					<i>485 410 336</i>						
European Parliament	1 755 631 742	1 755 631 742	1 794 929 112	1 794 929 112	+2,24%	+2,24%		1 794 929 112	1 794 929 112	+ 39 297 370	+ 39 297 370	+2,24%	+2,24%	
European Council and Council	534 202 300	534 202 300	542 295 500	542 295 500	+1,52%	+1,52%		542 295 500	542 295 500	+ 8 093 200	+ 8 093 200	+1,52%	+1,52%	
Commission	3 261 180 000	3 262 082 800	3 297 200 000	3 297 360 000	+1,08%	+1,08%		3 280 534 506	3 280 694 506	+ 19 354 506	+ 18 641 706	+0,59%	+0,57%	
Commission, excluding Offices	2 964 204 000	2 964 576 800	3 003 812 000	3 003 852 000	+1,32%	+1,32%		2 988 329 823	2 988 369 823	+ 24 125 823	+ 23 793 023	+0,81%	+0,80%	
Annex 2 - Publications Office	80 755 000	80 755 000	79 839 000	79 839 000	-1,13%	-1,13%		79 450 033	79 450 033	- 1 304 967	- 1 304 967	-1,62%	-1,62%	
Annex 3 - European Anti-Fraud Office	57 206 000	57 206 000	57 769 000	57 769 000	+0,98%	+0,98%		57 546 159	57 546 159	+ 340 159	+ 340 159	+0,59%	+0,59%	
Annex 4 - European Personnel Selection Office	27 883 000	27 883 000	26 648 000	26 648 000	-4,43%	-4,43%		26 572 570	26 572 570	- 1 310 430	- 1 310 430	-4,70%	-4,70%	
Annex 5 - Office for Administration and Payment of Individual Entitlements	36 260 000	36 260 000	36 521 000	36 521 000	+0,72%	+0,72%		36 386 774	36 386 774	+ 126 774	+ 126 774	+0,35%	+0,35%	
Annex 6 - Office for Infrastructure and Logistics — Brussels	68 833 000	68 833 000	68 528 000	68 528 000	-0,44%	-0,44%		68 260 898	68 260 898	- 572 102	- 572 102	-0,83%	-0,83%	
Annex 7 - Office for Infrastructure and Logistics — Luxembourg	24 539 000	24 539 000	24 083 000	24 083 000	-1,86%	-1,86%		23 988 249	23 988 249	- 550 751	- 550 751	-2,24%	-2,24%	
Pilot projects and preparatory actions	1 500 000	2 000 000	p.m.	120 000	-100,00%	-94,00%		p.m.	120 000	- 1 500 000	- 1 880 000	-100,00%	-94,00%	
Decentralised agencies	p.m.	p.m.	p.m.	p.m.				p.m.	p.m.					
Court of Justice of the European Union	348 667 500	348 667 500	354 425 000	354 425 000	+1,65%	+1,65%		352 258 000	352 258 000	+ 3 590 500	+ 3 590 500	+1,03%	+1,03%	
Court of Auditors	129 913 575	129 913 575	134 306 000	134 306 000	+3,38%	+3,38%		131 778 000	131 778 000	+ 1 864 425	+ 1 864 425	+1,44%	+1,44%	
European Economic and Social Committee	128 559 380	128 559 380	130 479 720	130 479 720	+1,49%	+1,49%		129 976 270	129 976 270	+ 1 416 890	+ 1 416 890	+1,10%	+1,10%	
Committee of the Regions	87 636 531	87 636 531	89 233 680	89 233 680	+1,82%	+1,82%		88 951 079	88 951 079	+ 1 314 548	+ 1 314 548	+1,50%	+1,50%	
European Ombudsman	9 757 185	9 757 185	10 091 105	10 091 105	+3,42%	+3,42%		9 923 105	9 923 105	+ 165 920	+ 165 920	+1,70%	+1,70%	
European data-protection Supervisor	8 227 256	8 227 256	8 883 891	8 883 891	+7,98%	+7,98%		8 779 891	8 779 891	+ 552 635	+ 552 635	+6,72%	+6,72%	
European External Action Service	518 628 447	518 628 447	531 300 500	531 300 500	+2,44%	+2,44%		526 064 201	526 064 201	+ 7 535 754	+ 7 535 754	+1,45%	+1,45%	

Description	1		2		2/1		3		4		4-1		4/1	
	Budget 2014 (AB No 12/2014 incl.) (Adjusted / Member pensions)		DB 2015		Difference (%)		Council's Changes on DB 2015		Council's Position on DB 2015		Difference (amount)		Difference (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
6														
Compensations	28 600 000	28 600 000	0	0	-100,00%	-100,00%					-28 600 000	-28 600 000	-100,00%	-100,00%
	28 600 000	28 600 000			-100,00%	-100,00%					-28 600 000	-28 600 000	-100,00%	-100,00%
MFF Headings	142 184 298 571	135 154 613 000	145 083 917 810	141 912 315 595	+2,04%	+5,00%	-521 929 291	-2 140 399 955	144 561 988 519	139 771 915 640	+2 377 689 948	+4 617 302 640	+1,67%	+3,42%
<i>flexibility instrument ceiling margin (2)</i>			79 785 595	11 315 595				- 11 315 595	79 785 595	0				
			146 483 000 000	141 901 000 000				146 483 000 000	146 483 000 000	141 901 000 000				
			1 478 867 785	0				- 11 315 595	2 000 297 076	2 129 084 360				
Appropriations as % of GNI (3)/(4)	1,06%	1,01%	1,04%	1,02%			0,00%	-0,02%	1,03%	1,00%				

(1) This amount, resulting from the rounding for the calculations of the sub-ceiling and the net transfer, is excluded when calculating the sub-margin.

(2) These amounts are calculated not taking into account appropriations for special instruments (EAR, EGF, EUSF).

(3) The GNI for 2014 is based on the technical adjustment of the financial framework for 2014 in line with movements in GNI (COM(2013) 928 final) of 20 December 2013.

(4) The GNI for 2015 is based on the forecast of GNI issued after the Advisory Committee on Own Resources (ACOR) meeting held on 19 May 2014.