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From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
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To:	Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union
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Subject:	Draft amending budget No 8 to the general budget for 2014: Statement of revenue by section - Statement of expenditure by section: Section III – Commission

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Delegations will find attached document COM(2014) 722 final.

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Encl.: COM(2014) 722 final



Brussels, 27.11.2014  
COM(2014) 722 final

**DRAFT AMENDING BUDGET N° 8  
TO THE GENERAL BUDGET 2014**

**STATEMENT OF REVENUE BY SECTION**

**STATEMENT OF EXPENDITURE BY SECTION**  
**Section III – Commission**

**DRAFT AMENDING BUDGET N° 8  
TO THE GENERAL BUDGET 2014**

**STATEMENT OF REVENUE BY SECTION**

**STATEMENT OF EXPENDITURE BY SECTION  
Section III – Commission**

Having regard to:

- the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
- the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the Financial Regulation applicable to the general budget of the Union<sup>1</sup>, and in particular Article 41 thereof,
- the Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020<sup>2</sup>, and in particular Article 13 thereof,
- the general budget of the European Union for the financial year 2014 adopted on 20 November 2013<sup>3</sup>,
- the amending budget No 1/2014<sup>4</sup>, adopted on 16 April 2014,
- the draft amending budget No 2/2014<sup>5</sup>, adopted on 15 April 2014,

The European Commission hereby presents to the budgetary authority the draft amending budget No 8 to the 2014 budget.

## **CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION**

The changes to the statement of revenue and expenditure by section are available on EUR-Lex (<http://eur-lex.europa.eu/budget/www/index-en.htm>). An English version of the changes to this statement is attached for information as a budgetary annex.

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<sup>1</sup> OJ L 298, 26.10.2012, p. 1.  
<sup>2</sup> OJ L 347, 20.12.2013, p. 884.  
<sup>3</sup> OJ L 51, 20.2.2014, p. 1.  
<sup>4</sup> OJ L 204, 11.07.2014, p.1.  
<sup>5</sup> COM(2014) 234, 15.4.2014.

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## 1. INTRODUCTION

On 15 April 2014 the Commission transmitted the Draft Amending Budget (DAB) No 2 for the year 2014, which was intended to budget the surplus resulting from the implementation of the budget year 2013<sup>6</sup>. On 17 July 2014 Council completed its reading of the Draft Amending Budget, and on 22 October 2014 the European Parliament voted its reading. As the European Parliament adopted amendments to the Draft Amending Budget, which could not be accepted by the Council, a Conciliation Committee was convened, in accordance with Article 314 §4(c) of the Treaty on the Functioning of the European Union (TFEU).

The Conciliation Committee worked over a period of twenty-one days, between 28 October and 17 November 2014. However, it was not possible to reconcile the positions of the European Parliament and Council on the package of outstanding Draft Amending Budgets for 2014 (DAB 2-7) as well as on the 2015 budget, within the time period allowed, mostly due to a difference of opinion between the European Parliament and the Council on the outstanding payment needs for 2014 as reflected in the increase in payment appropriations requested in Draft Amending Budget 3/2014.

Although there was no disagreement on the calculation of the surplus itself and its treatment in a separate amending budget, as set out in Article 18 of the Financial Regulation, DAB 2 was part of the overall 'package' under negotiation in the Conciliation Committee. That is why the Commission presents again, in line with Article 314(8) TFEU, the same amending budget (as Draft Amending Budget No 8/2014), to be adopted by the budgetary authority as part of a package which includes all outstanding amending budgets for 2014.

## 2. SURPLUS 2013

The present Draft Amending Budget (DAB) No 8/2014 is intended to budget the surplus resulting from the implementation of the budget year 2013.

1. The implementation of the budget year 2013 shows a surplus of EUR 1 005 406 925,37 (not including contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2014 budget.

The registering of the surplus can be analysed as follows:

2013	EFTA-EEA	European Union	Total
Revenue for the financial year	293 208 636,00	149 210 450 357,56	149 503 658 993,56
Payments against current year appropriations	-293 010 664,09	-147 273 877 214,59	-147 566 887 878,68
Payment appropriations carried over to year N+1	-4 220 213,94	-1 325 132 086,83	-1 329 352 300,77
Cancellation of unused appropriations carried over from year N-1	465 452,28	33 282 462,39	33 747 914,67
<i>Difference between assigned revenue carried over from years N-1 to N and N to N+1</i>		402 838 997,98	402 838 997,98
Exchange differences for the year		-42 155 591,14	-42 155 591,14
Budget outturn 2013	-3 556 789,75	1 005 406 925,37	1 001 850 135,62

<sup>6</sup> COM(2014) 234, 15.4.2014.

2. The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the EU Budget.
3. The table below presents a breakdown of the European Union outturn for 2013 in terms of budget implementation (revenue and expenditure, for all Institutions):

*(in million EUR)*

<b>Outturn breakdown 2013</b>	
<b>Sub-total outturn on income</b>	<b>771</b>
<b>Outturn on income (differences between revenue collected and budgeted), of which:</b>	
— Title 1 (own resources)	-226
— Title 3 (surpluses, balances and adjustments)	-360
— Title 7 (interest on late payments and fines)	1 331
— Other Titles	26
<b>Sub-total outturn on expenditure</b>	<b>276</b>
<b>Outturn on expenditure, of which:</b>	
— Under-implementation of appropriations authorised in 2013 budget: Commission	107
— Under-implementation of appropriations carried over from 2012: Commission	54
— Un-mobilised reserves in 2013	1
— Under-implementation of appropriations authorised in 2013 budget and appropriations carried over from 2012: administration heading 5 (other Institutions)	114
<b>Sub-total exchange rate differences</b>	<b>-42</b>
<b>Total outturn 2013</b>	<b>1 005</b>