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COVER NOTE

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 N° 3 TO THE GENERAL BUDGET 2015 ENTERING THE SURPLUS OF THE FINANCIAL YEAR 2014

Delegations will find attached document **COM(2015) 160 final**.

Encl.: **COM(2015) 160 final**



EUROPEAN
COMMISSION

Brussels, 15.4.2015
COM(2015) 160 final

**DRAFT AMENDING BUDGET N° 3
TO THE GENERAL BUDGET 2015**

ENTERING THE SURPLUS OF THE FINANCIAL YEAR 2014

**DRAFT AMENDING BUDGET N° 3
TO THE GENERAL BUDGET 2015**

ENTERING THE SURPLUS OF THE FINANCIAL YEAR 2014

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 Union¹, and in particular Articles 18(3) and 41 thereof,
- the general budget of the European Union for the financial year 2015 adopted on 17 December 2014²,
- the draft amending budget No 1/2015³, adopted on 13 January 2015,
- the draft amending budget No 2/2015⁴, adopted on 20 January 2015,

The European Commission hereby presents to the European Parliament and to the Council the Draft Amending Budget No 3 to the 2015 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.

¹ OJ L 298, 26.10.2012, p. 1.

² OJ L 69, 13.3.2015, p. 1.

³ COM(2015) 11 final of 13.1.2015.

⁴ COM(2015) 16 final of 20.1.2015.

EXPLANATORY MEMORANDUM

The present Draft Amending Budget (DAB) No 3/2015 is intended to budget the surplus resulting from the implementation of the budget year 2014. As provided for in the Financial Regulation applicable to the general budget of the Union⁵, under Article 18 § 3, it is the only subject of this DAB and it has to be submitted within 15 days following the submission of the provisional accounts, which took place at end March 2015.

1. The implementation of the budget year 2014 shows a surplus of EUR 1 434 557 707.74 (excluding contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2015 budget.

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

2014	EFTA-EEA	European Union	Total
Revenue for the financial year	286 014 835.00	143 654 102 885.62	143 940 117 720.62
Payments against current year appropriations	-283 929 629.35	-140 908 934 464.76	-141 192 864 094.11
Payment appropriations carried over to year N+1	-5 526 599.22	-1 781 565 358.20	-1 787 091 957.42
Cancellation of unused appropriations carried over from year N-1	675 067.59	24 552 393.03	25 227 460.62
<i>Difference between assigned revenue carried over from years N-1 to N and N to N+1</i>		336 471 746.88	336 471 746.88
Exchange differences for the year		109 930 505.17	109 930 505.17
Budget outturn 2014	-2 766 325.98	1 434 557 707.74	1 431 791 381.76

2. The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the 2015 EU Budget. This global decrease by Member State will also be influenced by the updated own resources forecast (Traditional Own Resources (TOR), Value Added Tax (VAT) and Gross National Income (GNI)) including the updated amount of the UK correction which will be available after the Advisory Committee on Own Resources (ACOR) meeting in May 2015.
3. The table below presents a breakdown of the European Union outturn for 2014 in terms of budget implementation (revenue and expenditure, for all Institutions):

⁵ OJ L 298, 26.10.2012, p. 1.

(in million EUR)

Outturn breakdown 2014	
Sub-total outturn on income	1 183
Outturn on income (differences between revenue collected and budgeted), of which:	
— Title 1 (own resources)	479
— Title 3 (surpluses, balances and adjustments)	-1
— Title 7 (interest on late payments and fines)	634
— Other Titles	72
Sub-total outturn on expenditure	142
Outturn on expenditure, of which:	
— Under-implementation of appropriations authorised in 2014 budget: Commission	29
— Under-implementation of appropriations carried over from 2013: Commission	6
— Un-mobilised reserves in 2014	0
— Under-implementation of appropriations authorised in 2014 budget and appropriations carried over from 2013: administration heading 5 (other Institutions)	101
Sub-total exchange rate differences	110
Total outturn 2014	1 435