



Council of the
European Union

**Brussels, 4 September 2015
(OR. en)**

11706/15

BUDGET 28

EXPLANATORY MEMORANDUM

Subject: Draft general budget of the European Union for the financial year 2016:
Council position of 4 September 2015

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I. INTRODUCTION

On 4 September 2015, the Council adopted its position on the draft general budget of the European Union for the financial year 2016, details of which are set out in the present explanatory memorandum.

A first technical annex, set out in Addenda 1 to 4 to this explanatory memorandum, contains a breakdown by heading of the multiannual financial framework (MFF), as well as corresponding detailed figures for each institution and by policy area.

A second technical annex, set out in Addendum 5 to this explanatory memorandum, contains the changes made to remarks and reserves.

II. MAIN FEATURES OF THE COUNCIL'S POSITION ON THE DRAFT GENERAL BUDGET FOR THE FINANCIAL YEAR 2016

A. The Council adopted its position on the draft budget (DB) for 2016¹.

The main features of this position are as follows:

AGGREGATE EXPENDITURE² AS A RESULT OF THE COUNCIL'S POSITION

(EUR million - in rounded figures)

Commitment appropriations (c/a)	153 268.84
Payment appropriations (p/a)	142 119.62

B. Under the Council's position on the DB for 2016, commitment appropriations decrease by -5.36 % compared to the 2015 budget³ and payment appropriations increase by +0.59 %.

The total amount of payment appropriations provided for in the Council's position on the DB for 2016 corresponds to 0.97 % of the EU gross national income (GNI).⁴

¹ Including letter of amendment No 1/2016.

² Amounts include appropriations foreseen for special instruments.

³ Amending budgets No 1 to 5/2015 included.

⁴ Based on the May 2015 forecast of GNI.

C. A summary of the Council's position on the DB for 2016, by heading of the MFF, is given in the following tables:

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

Description	1		2		3		2/1	
	Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)		Council's position on DB 2016 (incl. LA 1/2016)		Difference from DB 2016 (incl. LA 1/2016) (amount)		Difference from budget 2015 (AB No 1/2015 to AB No 5/2015 incl.) (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
1 Smart and inclusive growth	77 954 679 684	66 853 308 910	69 599 083 960	65 922 682 873	- 143 997 887	- 655 511 089	-10.72%	-1.39%
<i>global margin for commitments</i>			543 000 000					
<i>ceiling</i>			69 304 000 000					
<i>margin</i>			247 916 040					
1.a Competitiveness for growth and jobs	17 551 688 425	15 728 578 894	18 780 533 697	17 082 711 993	- 140 897 887	- 435 411 089	+7.00%	+8.61%
<i>global margin for commitments</i>			543 000 000					
<i>ceiling</i>			18 467 000 000					
<i>margin</i>			229 466 303					
1.b Economic, social and territorial cohesion	60 402 991 259	51 124 730 016	50 818 550 263	48 839 970 880	- 3 100 000	- 220 100 000	-15.87%	-4.47%
<i>ceiling</i>			50 837 000 000					
<i>margin</i>			18 449 737					
2 Sustainable growth: natural resources	63 901 960 185	55 998 594 804	62 904 465 705	55 614 755 357	- 199 913 118	- 251 136 601	-1.56%	-0.69%
<i>ceiling</i>			64 262 000 000					
<i>margin</i>			1 357 534 295					
Of which: European Agricultural Guarantee Fund (EAGF) — Market related expenditure and direct payments	43 455 780 762	43 447 624 585	42 668 687 439	42 660 397 912	- 198 936 689	- 198 936 689	-1.81%	-1.81%
<i>sub-ceiling</i>			44 624 000 000					
<i>net transfer between eagf and eafsd</i>			- 674 000 000					
<i>excluded when calculating the sub-margin (1)</i>			- 718 000					
<i>sub-margin</i>			1 280 594 561					
3 Security and citizenship	2 432 848 847	1 929 165 795	2 644 855 260	2 225 365 701	- 25 111 438	- 33 594 038	+8.71%	+15.35%
<i>flexibility instrument (3)</i>			98 855 260		- 25 111 438			
<i>ceiling</i>			2 546 000 000					
<i>margin</i>			0		- 25 111 438			
4 Global Europe	8 410 899 029	7 422 489 907	8 718 289 361	9 088 775 403	- 163 440 000	- 450 440 000	+3.65%	+22.45%
<i>ceiling</i>			9 143 000 000					
<i>margin</i>			424 710 639					
5 Administration	8 660 469 063	8 658 756 179	8 877 538 473	8 879 038 473	- 31 153 579	- 31 153 579	+2.51%	+2.54%
<i>ceiling</i>			9 483 000 000					
<i>margin</i>			605 461 527					
Of which: Administrative expenditure of the institutions	6 941 188 663	6 939 475 779	7 064 942 993	7 066 442 993	- 31 153 579	- 31 153 579	+1.78%	+1.83%
<i>sub-ceiling</i>			7 679 000 000					
<i>sub-margin</i>			614 057 007					
6 Compensations	p.m.	p.m.	p.m.	p.m.				
<i>ceiling</i>			0					
<i>margin</i>			0					
MFF Headings	161 360 856 808	140 862 315 595	152 744 232 759	141 730 617 807	- 563 616 022	-1 421 835 307	-5.34%	+0.62%
<i>flexibility instrument (3)</i>			98 855 260	0	- 25 111 438	- 45 700 000		
<i>global margin for commitments</i>			543 000 000					
<i>ceiling</i>			154 738 000 000	144 685 000 000				
<i>margin (2)</i>			2 635 622 501	2 954 382 193	- 25 111 438	- 45 700 000		
Appropriations as % of GNI (4)(5)	1.15%	1.01%	1.04%	0.96%	0.00%	-0.01%		

(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 amount serves to complement the financing of the temporary and exceptional relocation over two years from the frontline Member States Italy and Greece to other Member States of 40.000 persons in clear need of international protection, pending the rapid adoption of the relevant instruments in the light of the European Council conclusions of June 2015, especially point 4 (a) and (b) thereof.
(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.
(5) The GNI for 2016 is based on the forecast of GNI issued after the Advisory Committee on Own Resources (ACOR) meeting held on 19 May 2015.

BREAKDOWN FOR "SPECIAL INSTRUMENTS"

Description	1		2		3	2/1	
	Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)		Council's position on DB 2016 (incl. LA 1/2016)		Difference from DB 2016 (incl. LA 1/2016) (amount)	Difference from budget 2015 (AB No 1/2015 to AB No 5/2015 incl.) (%)	
	c/a	p/a	c/a	p/a	Appropriation	c/a	p/a
Emergency Aid Reserve (EAR)	303 000 000	150 000 000	309 000 000	309 000 000		+1.98%	+106.00%
European Globalisation Adjustment Fund (EGF)	162 365 000	25 000 000	165 612 000	30 000 000		+2.00%	+20.00%
European Union Solidarity Fund (EUSF)	116 505 850	243 230 818	50 000 000	50 000 000		-57.08%	-79.44%
Special Instruments	581 870 850	418 230 818	524 612 000	389 000 000		-9.84%	-6.99%

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

Description	1		2		3		2/1	
	Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)		Council's position on DB 2016 (incl. LA 1/2016)		Difference from DB 2016 (incl. LA 1/2016) (amount)		Difference from budget 2015 (AB No 1/2015 to AB No 5/2015 incl.) (%)	
	c/a	p/a	c/a	p/a	c/a	p/a	c/a	p/a
MFF Headings	161 360 856 808	140 862 315 595	152 744 232 759	141 730 617 807	- 563 616 022	-1 421 835 307	-5.34%	+0.62%
Special Instruments	581 870 850	418 230 818	524 612 000	389 000 000			-9.84%	-6.99%
Grand total	161 942 727 658	141 280 546 413	153 268 844 759	142 119 617 807	- 563 616 022	-1 421 835 307	-5.36%	+0.59%
Appropriations as % of GNI (1)(2)	1.16%	1.01%	1.04%	0.97%	0.00%	-0.01%		

(1) 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.
(2) The GNI for 2016 is based on the forecast of GNI issued after the Advisory Committee on Own Resources (ACOR) meeting held on 19 May 2015.

The detailed results are set out in the parts of this explanatory memorandum relating to the various sections and policy areas of the budget.¹

¹ See also ADD 1 to ADD 5 to this explanatory memorandum.

D. When adopting its position on the DB for 2016, the Council took into account the following principles:

1. *GENERALLY*

- to work within the framework of the budget guidelines established for the 2016 budget in the Council conclusions adopted in February 2015¹;
- 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 European Union's various priorities, determining appropriations on the basis of past and current budget implementation and realistic absorption capacities;
- to foresee the appropriations necessary to respect the agreement reached on a payment plan for 2015-2016²;
- to comply with the agreement reached on the financing of the European Fund for Strategic Investments as far as the budget for 2016 is concerned;
- to provide the appropriations necessary to implement the European Council conclusions of April and June 2015 on measures in the area of migration;
- to foresee the necessary appropriations enabling the smooth implementation of the new programmes in the third year of the MFF 2014-2020;
- to leave adequate margins under the ceilings of the headings and sub-headings of the MFF, with the exception of sub-heading 1b and heading 3, in order to be able to cope with unforeseen situations;

¹ Doc. 5310/15.

² Doc. 9115/15.

- 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.

As regards *administrative expenditure* of the institutions, the Council recalls the importance of limiting its increase in 2016 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 management¹. It 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 increase the 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.

This approach resulted in an appropriate level of administrative expenditure ensuring a proper functioning of the institutions.

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

¹ OJ C 373, 20.12.2013, p. 1.

As regards *decentralised agencies*, the Council reduced the overall level of contributions from the Union budget by -EUR 5.1 million in commitment appropriations and by -EUR 5.3 million in payment appropriations. Agencies at cruising speed for which contributions from the Union budget would have increased in comparison to their respective 2015 budgets were affected by those reductions. The Council considered that the absorption capacities for these agencies will be lower than the forecasts made by the Commission.

The Council approved the following statement on *payment appropriations*:

"The Council will carefully examine the letter of amendment for agriculture (including information on assigned revenue) in order to appropriately assess the level of resources under heading 2 (Sustainable growth: natural resources) in the 2016 budget.

In line with the joint statement on a payment plan 2015-2016¹, the Council calls on the Commission to continue closely scrutinizing the implementation of the 2014-2020 programmes. To that end, it invites the Commission to present in a timely manner updated figures concerning the state of affairs and estimates regarding 2016 payment appropriations with a view to allowing the budgetary authority to take any necessary decisions in due time for justified needs."

The Council also approved the following 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 Annex 1. It invites the Commission to provide also comparable global data for decentralised and executive agencies in that presentation.

¹ Doc. 9115/15.

The Council recalls that the target year for the full implementation of the 5 % reduction of staff is approaching. It therefore strongly urges institutions still lagging behind in the implementation of the necessary staff reductions to step up their efforts aiming at meeting the 5 % target by 2017.

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. It welcomes the Commission's overview of consolidated data on all external staff employed by the Union, presented in Annex 2, in line with point (b) of Article 38(3) of the Financial Regulation. It invites the Commission to continue providing this information to the budgetary authority when presenting its draft budgets for future years.

The Council underlines that progress towards the 5 % staff reduction target should contribute to savings in the institutions' administrative expenditure."

Annex 1 to the 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										
Institutions	2012 budget ¹	2013-2017 reduction target -5%	Annual reference target ² -1%	Post reduction implementation ³					Remaining distance to -5 % target	
				2013	2014	2015	2016	Total	Posts	% points
European Parliament	6 618	-331	-66	59	-17	-47	-9	-14	317	4.8%
European Council and Council	3 136	-157	-31	-46	-42	-22	-32	-142	15	0.5%
Commission	25 073	-1 254	-251	-250	-250	-263	-252	-1015	239	1.0%
Court of Justice of the European Union	1 952	-98	-20	-20	-20	-7	-20	-67	31	1.6%
Court of Auditors	885	-44	-9	-9	-9	-9	-9	-36	8	0.9%
European Economic and Social Committee	685	-34	-7	-7	-7	-7	-7	-28	6	0.9%
Committee of the Regions	500	-25	-5	-	-5	-5	-7	-17	8	1.6%
European Ombudsman	64	-3 ⁴	-1	-	-	-1	-1	-2	1	1.9%
European Data-Protection Supervisor	43	-2 ⁴	-	-	-	-1	-1	-2	0	0.3%
European External Action Service	1 679	-84	-17	-	-17	-17	-17	-51	33	2.0%
Total institutions	40 635	-2 032	-407	-273	-367	-379	-355	-1 374	658	1.6%

¹ Authorised 2012 posts excluding Croatia enlargement (140 posts) with the following adjustments:

- 60 posts were added to the European Parliament and deducted from the European Economic and Social Committee (-36) and from the Committee of the Region (-24) in order to reflect the impact of the cooperation agreement signed on 5 February 2014 between those institutions.
- 10 posts were transferred from the Council to the EEAS in 2014.
- 2 posts were transferred from the EEAS to the Commission (PMO) in 2014.
- 1 post was transferred from the Court of Auditors to the Commission (PMO) in 2015.
- 1 post was transferred from the Council to the EEAS in 2015.
- 6 posts were transferred from the Council to the Commission (PMO) in 2015.
- 2 posts will be transferred from the European Parliament to the Commission in 2016.
- 1 post will be transferred from the Court of Auditors to the Commission in 2016.

² Linear projection over 5 years at 1 % per year, rounded figures.

³ Sources: authorised budgets 2013, 2014 and 2015 (including amending budgets), draft budget 2016.

⁴ By the end of 2017, the European Ombudsman and the European Data Protection Supervisor are expected to reduce their posts by 3 and 2 respectively.

Annex 2 to the Council statement on 5 % staff reduction

EVOLUTION OF EXTERNAL STAFF IN ALL INSTITUTIONS 2012 - 2016																
Institution	B2012		B2013		B2014		B2015		DB2016		Evolution 2016 / 2015			Evolution 2016 / 2012		
	EUR (mn)	FTE	EUR (mn)	FTE	EUR (mn)	FTE	EUR (mn)	FTE	EUR (mn)	FTE	EUR	FTE	% FTE	EUR	FTE	% FTE
European Parliament	220.9	6 675	217.7	6 854	231.0	7 515	237.3	7 253	253.8	7 824	7.0%	571	7.9%	14.9%	1 149	17.2%
European Council and Council	8.9	220	10.7	240	9.9	234	10.2	234	10.2	234	0.6%	0	0.0%	15.1%	14	6.4%
Commission	452.6	8 570	455.5	8 412	448.9	8 313	449.2	8 162	454.0	8 040	1.1%	-123	-1.5%	0.3%	-530	-6.2%
Court of Justice of the European Union	5.2	142	6.1	158	6.2	163	6.4	171	6.7	177	4.9%	6	3.6%	29.9%	36	25.1%
Court of Auditors	3.5	77	3.5	74	3.4	69	3.5	71	3.9	76	10.7%	5	7.7%	9.7%	-1	-1.2%
European Economic and Social Committee	2.7	51	2.7	50	2.5	47	2.6	47	2.5	46	-1.4%	-1	-2.6%	-6.7%	-5	-9.4%
Committee of the Regions	2.6	88	2.6	88	2.5	88	2.5	55	2.7	59	7.6%	4	7.7%	3.0%	-29	-33.0%
European Ombudsman	0.2	4	0.3	6	0.4	9	0.5	10	0.5	11	4.8%	1	5.0%	143.8%	7	162.5%
European Data-Protection Supervisor	0.3	7	0.4	8	0.4	8	0.4	9	0.4	9	4.9%	0	0.0%	40.8%	2	28.9%
European External Action Service	79.2	1 816	83.1	1 853	80.6	1 894	81.3	1 828	85.9	1 760	5.6%	-68	-3.7%	8.5%	-56	-3.1%
Total institutions	776.1	17 649	782.6	17 743	785.7	18 338	793.8	17 840	820.6	18 235	3.4%	396	2.2%	5.7%	586	3.3%

2. *IN OTHER GENERAL RESPECTS*

(a) Nomenclature

As regards nomenclature, the Council accepted the DB for 2016 as modified by letter of amendment No 1/2016.

(b) Legal bases

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

(c) Programme statements

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

3. *EXPENDITURE BY HEADING OF THE MULTIANNUAL FINANCIAL FRAMEWORK*

As to expenditure under the different headings and sub-headings of the MFF, the Council's position is to:

(a) in the case of expenditure for **smart and inclusive growth (heading 1 of the MFF)**

(i) as regards **competitiveness for growth and jobs** expenditure **(sub-heading 1a of the MFF)**

- establish the level of commitment appropriations, targeting a total reduction of -EUR 140.9 million in the appropriations requested in the DB for 2016 on a number of specific budget lines including administrative support expenditure;

- this includes the use of the global margin for commitments for an amount of EUR 543.0 million under this sub-heading as proposed in letter of amendment No 1/2016;
- set the level of payment appropriations, reducing the appropriations requested in the DB for 2016 by a total amount of -EUR 435.4 million, of which -EUR 110.0 million in Large Infrastructure Projects, -EUR 219.1 million in the Common Strategic Framework for Research and Innovation, -EUR 13.7 million in Employment and Social Innovation, -EUR 26.5 million in Customs, Fiscalis and Anti-Fraud, -EUR 21.4 million in the Connecting Europe Facility, -EUR 5.0 million in Energy projects to aid economic recovery, -EUR 17.5 million in actions financed under the prerogatives of the Commission and specific competences conferred to the Commission and -EUR 18.0 million in other programmes;
- the amounts mentioned above also take into account reductions in contributions to decentralised agencies for a total amount of -EUR 4.0 million in commitment appropriations and -EUR 4.1 million in payment appropriations under this sub-heading;
- the margin available under sub-heading 1a is EUR 229.5 million.

(ii) concerning **economic, social and territorial cohesion** expenditure
(**sub-heading 1b of the MFF**)

- establish the level of commitment appropriations, targeting a total reduction by -EUR 3.1 million in the appropriations requested in the DB for 2016 on a number of specific budget lines related to administrative support expenditure under this sub-heading;
- set the level of payment appropriations, reducing the appropriations requested in the DB for 2016 for programmes under the new programming period by a total amount of -EUR 220.1 million, in particular in the field of Transition regions (-EUR 5.1 million), Competitiveness (More developed regions) (-EUR 109.7 million), the Cohesion fund (-EUR 42.2 million), European territorial cooperation (-EUR 43.5 million) and Technical assistance and innovative actions (-EUR 19.6 million);
- the margin available under sub-heading 1b is EUR 18.5 million.

(b) regarding expenditure for **sustainable growth: natural resources**
(**heading 2 of the MFF**)

- reduce the level of commitment appropriations requested in the DB for 2016 by -EUR 199.9 million on administrative support expenditure lines, on operational lines under the European Agricultural Guarantee Fund, the European Agricultural Fund for Rural Development, 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 for 2016 by a total amount of -EUR 251.1 million, of which -EUR 198.9 million in the European Agricultural Guarantee Fund, -EUR 45.6 million in the European Agricultural Fund for Rural Development, -EUR 4.5 million in the European Maritime and Fisheries Fund, and -EUR 2.1 million in the LIFE programme;
 - 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 the autumn;
 - the amounts mentioned above also take into account reductions in contributions to decentralised agencies for an additional amount of -EUR 0.05 million in commitment and payment appropriations under this heading;
 - the margin available under heading 2 is EUR 1 357.5 million.
- (c) in the case of expenditure relating to **security and citizenship (heading 3 of the MFF)**
- establish the level of commitment appropriations with a total reduction of -EUR 25.1 million of the appropriations requested in the DB for 2016 on a number of budget lines concerning administrative support expenditure and operational expenditure for new programmes;
 - set the level of payment appropriations, including a total reduction of -EUR 33.6 million of the appropriations requested in the DB for 2016 on a number of budget lines concerning administrative support expenditure (-EUR 0.2 million) and operational expenditure for new programmes (-EUR 32.3 million);

- the amounts mentioned above also take into account reductions in contributions to decentralised agencies of -EUR 1.1 million in commitment and payment appropriations under this heading;
 - the margin under heading 3 is equal to zero and is left unchanged;
 - therefore, the Flexibility Instrument is mobilised for an amount of EUR 98.9 million in commitment appropriations¹.
- (d) in the context of expenditure relating to **global Europe (heading 4 of the MFF)**
- establish the level of commitment appropriations, targeting a total reduction by -EUR 163.4 million in the appropriations requested in the DB for 2016 on a number of specific budget lines;
 - set the level of payment appropriations, reducing the appropriations requested in the DB for 2016 by a total amount of -EUR 450.4 million, of which -EUR 119.1 million in the Instrument for Pre-accession assistance, -EUR 100.3 million in the European Neighbourhood Instrument, -EUR 143.0 million in the Development Cooperation Instrument, -EUR 11.0 million in the Partnership instrument for cooperation with third countries, -EUR 25.1 million in the European Instrument for Democracy and Human Rights, -EUR 44.1 million in the Instrument contributing to Stability and Peace, -EUR 2.3 million in the Instrument for Nuclear Safety Cooperation, -EUR 0.05 million in the EU Aid Volunteers initiative and -EUR 5.6 million in other actions and programmes;

¹ The amount serves to complement the financing of the temporary and exceptional relocation over two years from the frontline Member States Italy and Greece to other Member States of 40 000 persons in clear need of international protection, pending the rapid adoption of the relevant instruments in the light of the European Council conclusions of June 2015, especially point 4 (a) and (b) thereof.

– the margin available under heading 4 is EUR 424.7 million.

(e) regarding **administration (heading 5 of the MFF)**

– the position of the Council is summarised in the following table:

Description	1	2	3	2/1
	Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	Council's position on DB 2016 (incl. LA 1/2016)	Difference from DB 2016 (incl. LA 1/2016) (amount)	Difference from budget 2015 (AB No 1/2015 to AB No 5/2015 incl.) (%)
	p/a	p/a	p/a	p/a
Pensions and European Schools	1 719 280 400	1 812 595 480		+5.43%
Pensions	1 559 377 435	1 640 510 000		+5.20%
<i>Staff Pensions</i>	<i>1 539 997 000</i>	<i>1 618 958 000</i>		+5.13%
<i>Pensions of former Members</i>	<i>19 380 435</i>	<i>21 552 000</i>		+11.20%
European Schools	159 902 965	172 085 480		+7.62%
Administrative expenditure of the institutions	6 939 475 779	7 066 442 993	- 31 153 579	+1.83%
Section III - Commission	3 273 252 116	3 307 805 196	- 19 296 004	+1.06%
<i>Commission, excluding Offices</i>	<i>2 979 383 116</i>	<i>3 015 040 936</i>	<i>- 17 706 064</i>	<i>+1.20%</i>
<i>Annex 2 - Publications Office</i>	<i>79 839 000</i>	<i>78 948 564</i>	<i>- 302 636</i>	<i>-1.12%</i>
<i>Annex 3 - European Anti-Fraud Office</i>	<i>57 746 000</i>	<i>58 699 020</i>	<i>- 355 980</i>	<i>+1.65%</i>
<i>Annex 4 - European Personnel Selection Office</i>	<i>26 648 000</i>	<i>26 270 505</i>	<i>- 159 495</i>	<i>-1.42%</i>
<i>Annex 5 - Office for Administration and Payment of Individual Entitlements</i>	<i>37 025 000</i>	<i>37 297 740</i>	<i>- 222 260</i>	<i>+0.74%</i>
<i>Annex 6 - Office for Infrastructure and Logistics — Brussels</i>	<i>68 528 000</i>	<i>68 105 934</i>	<i>- 334 066</i>	<i>-0.62%</i>
<i>Annex 7 - Office for Infrastructure and Logistics — Luxembourg</i>	<i>24 083 000</i>	<i>23 442 497</i>	<i>- 215 503</i>	<i>-2.66%</i>
Other institutions	3 666 223 663	3 758 637 797	- 11 857 575	+2.52%
<i>Section I - European Parliament</i>	<i>1 794 729 112</i>	<i>1 838 448 600</i>		<i>+2.44%</i>
<i>Section II - European Council and Council</i>	<i>541 791 500</i>	<i>545 054 000</i>		<i>+0.60%</i>
<i>Section IV - Court of Justice of the European Union</i>	<i>357 062 000</i>	<i>375 872 000</i>	<i>- 1 994 000</i>	<i>+5.27%</i>
<i>Section V - Court of Auditors</i>	<i>132 906 000</i>	<i>134 362 100</i>	<i>- 1 125 000</i>	<i>+1.10%</i>
<i>Section VI - European Economic and Social Committee</i>	<i>129 055 970</i>	<i>129 867 150</i>	<i>- 304 325</i>	<i>+0.63%</i>
<i>Section VII - Committee of the Regions</i>	<i>88 867 199</i>	<i>89 968 203</i>	<i>- 200 000</i>	<i>+1.24%</i>
<i>Section VIII - European Ombudsman</i>	<i>10 091 105</i>	<i>10 248 951</i>	<i>- 135 000</i>	<i>+1.56%</i>
<i>Section IX - European Data Protection Supervisor</i>	<i>8 883 891</i>	<i>9 153 043</i>	<i>- 135 000</i>	<i>+3.03%</i>
<i>Section X - European External Action Service</i>	<i>602 836 886</i>	<i>625 663 750</i>	<i>- 7 964 250</i>	<i>+3.79%</i>
5 — Administration	8 658 756 179	8 879 038 473	- 31 153 579	+2.54%

– the margin available under heading 5 is EUR 605.5 million;

– as regards staff levels, the Council accepted the establishment plans as proposed by the Commission in the DB for 2016.

4. *SPECIAL INSTRUMENTS*

The Council accepted the amounts in commitment and payment appropriations proposed by the Commission in the DB for 2016 concerning the Emergency Aid Reserve, the European Globalisation Adjustment Fund and the European Union Solidarity Fund.

III. ESTIMATED REVENUE

1. According to the Council's position on the DB for 2016, the European Union's total budget revenue amounts to EUR 142 119 617 807, equivalent to 0.97 % of the EU gross national income (GNI)¹.

The own resources needed to finance the European Union's DB for 2016, as resulting from the Council's position, represent 0.96 % of EU GNI, less than the ceiling of 1.23 % of GNI, as arrived at by the method of calculation in Article 3(1) of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources².

The estimates of miscellaneous revenue, dependent on contributions from salaries, and the related consolidated tables were adjusted in line with the decisions taken on the requests for appropriations and posts by the various institutions.

The revenue to finance the Council's position on the DB for 2016 is shown in the tables on the following pages.

¹ Based on the May 2015 forecast of GNI.

² OJ L 163, 23.6.2007, p. 17.

A. 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	Budget 2015 ¹	Change (%)
1. Smart and inclusive growth	65 922 682 873	66 853 308 910	-1.39
2. Sustainable growth: natural resources	55 614 755 357	55 998 594 804	-0.69
3. Security and citizenship	2 225 365 701	1 929 165 795	+15.35
4. Global Europe	9 088 775 403	7 422 489 907	+22.45
5. Administration	8 879 038 473	8 658 756 179	+2.54
6. Compensations	p.m.	p.m.	—
Special instruments	389 000 000	418 230 818	-6.99
Total expenditure²	142 119 617 807	141 280 546 413	+0.59

REVENUE

Description	Budget 2016	Budget 2015 ¹	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 595 948 073	1 575 497 557	+1.30
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	1 434 557 708	—
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.	p.m.	—
Total revenue for Titles 3 to 9	1 595 948 073	3 010 055 265	-46.98
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	18 590 000 000	16 825 900 000	+10.48
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 812 783 576	18 264 479 250	+3.00
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	103 120 886 158	103 180 111 898	-0.06
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ³	140 523 669 734	138 270 491 148	+1.63
Total revenue²	142 119 617 807	141 280 546 413	+0.59

¹ The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015, p. 1) plus amending budgets No 1 to No 5/2015.

² 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".

³ 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		2 908 448 541
Bulgaria	421 349 576		295 608 820
Czech Republic	1 504 649 302		1 055 626 088
Denmark	2 784 815 730		1 953 760 343
Germany	31 089 578 000		21 811 706 931
Estonia	206 957 500		145 196 449
Ireland	1 681 832 000		1 179 933 246
Greece	1 825 366 000		1 280 633 280
Spain	11 112 124 500		7 796 001 702
France	22 246 075 500		15 607 316 356
Croatia	427 238 463		299 740 323
Italy	16 221 126 500		11 380 355 737
Cyprus	164 549 000		115 443 657
Latvia	258 200 500	0.7015762 ¹	181 147 317
Lithuania	384 106 522		269 479 981
Luxembourg	319 485 000		224 143 061
Hungary	1 118 843 433		784 953 886
Malta	83 745 500		58 753 847
Netherlands	6 795 975 500		4 767 894 435
Austria	3 299 760 000		2 315 032 969
Poland	4 416 658 720		3 098 622 491
Portugal	1 766 052 500		1 239 020 342
Romania	1 617 874 308		1 135 062 054
Slovenia	376 395 000		264 069 761
Slovakia	773 099 500		542 388 183
Finland	2 045 366 500		1 434 980 387
Sweden	4 517 946 432		3 169 683 536
United Kingdom	25 379 828 021		17 805 882 435
Total	146 984 591 507		103 120 886 158

¹ Calculation of rate: $(103\,120\,886\,158) / (146\,984\,591\,507) = 0.701576165914568$.

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 the ten Member States which joined the Union on 1 May 2004 and the two Member States which joined the Union on 1 January 2007, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

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

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)
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	2 908 448 541	261 447 948	3 693 306 189	3.03	5 469 606 189	
Bulgaria	400 000	58 200 000	58 600 000	19 533 333	63 202 436	295 608 820	26 573 040	385 384 296	0.32	443 984 296	
Czech Republic	3 400 000	216 200 000	219 600 000	73 200 000	200 818 634	1 055 626 088	94 892 954	1 351 337 676	1.11	1 570 937 676	
Denmark	3 400 000	340 900 000	344 300 000	114 766 667	311 819 810	1 953 760 343	175 628 561	2 441 208 714	2.00	2 785 508 714	
Germany	26 300 000	3 655 500 000	3 681 800 000	1 227 266 664	3 912 398 326	21 811 706 931	337 679 947	26 061 785 204	21.37	29 743 585 204	
Estonia	0	24 900 000	24 900 000	8 300 000	30 202 119	145 196 449	13 052 084	188 450 652	0.15	213 350 652	
Ireland	0	250 700 000	250 700 000	83 566 667	219 088 800	1 179 933 246	106 067 246	1 505 089 292	1.23	1 755 789 292	
Greece	1 400 000	130 300 000	131 700 000	43 900 000	221 387 850	1 280 633 280	115 119 431	1 617 140 561	1.33	1 748 840 561	
Spain	4 700 000	1 261 400 000	1 266 100 000	422 033 334	1 375 304 700	7 796 001 702	700 802 719	9 872 109 121	8.10	11 138 209 121	
France	30 900 000	1 571 200 000	1 602 100 000	534 033 333	2 952 872 217	15 607 316 356	1 402 981 958	19 963 170 531	16.37	21 565 270 531	
Croatia	1 700 000	44 000 000	45 700 000	15 233 334	64 085 770	299 740 323	26 944 431	390 770 524	0.32	436 470 524	
Italy	4 700 000	1 596 900 000	1 601 600 000	533 866 667	1 741 842 900	11 380 355 737	1 023 009 556	14 145 208 193	11.60	15 746 808 193	

¹ p.m. (own resources + other revenue = total revenue = total expenditure); (140 523 669 734 + 1 595 948 073 = 142 119 617 807 = 142 119 617 807).

² Total own resources as percentage of GNI: (140 523 669 734) / (14 698 459 150 700) = 0,96 %; own resources ceiling as percentage of GNI: 1.23 %.

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments					Total own resources ¹
	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)	
Cyprus	0	17 800 000	17 800 000	5 933 333	24 682 350	115 443 657	10 377 528	150 503 535	0.12	168 303 535
Latvia	0	28 200 000	28 200 000	9 400 000	28 305 295	181 147 317	16 283 800	225 736 412	0.19	253 936 412
Lithuania	800 000	69 600 000	70 400 000	23 466 667	45 043 722	269 479 981	24 224 251	338 747 954	0.28	409 147 954
Luxembourg	0	15 100 000	15 100 000	5 033 333	47 922 750	224 143 061	20 148 798	292 214 609	0.24	307 314 609
Hungary	2 100 000	109 300 000	111 400 000	37 133 333	133 968 470	784 953 886	70 561 531	989 483 887	0.81	1 100 883 887
Malta	0	11 200 000	11 200 000	3 733 333	12 561 825	58 753 847	5 281 535	76 597 207	0.06	87 797 207
Netherlands	7 200 000	2 230 500 000	2 237 700 000	745 900 000	819 396 150	4 767 894 435	73 814 596	5 661 105 181	4.64	7 898 805 181
Austria	3 200 000	208 100 000	211 300 000	70 433 334	462 261 900	2 315 032 969	35 840 396	2 813 135 265	2.31	3 024 435 265
Poland	12 800 000	489 200 000	502 000 000	167 333 334	555 928 977	3 098 622 491	278 543 175	3 933 094 643	3.23	4 435 094 643
Portugal	100 000	131 200 000	131 300 000	43 766 667	242 598 450	1 239 020 342	111 378 737	1 592 997 529	1.31	1 724 297 529
Romania	900 000	123 500 000	124 400 000	41 466 667	173 796 047	1 135 062 054	102 033 658	1 410 891 759	1.16	1 535 291 759
Slovenia	0	64 200 000	64 200 000	21 400 000	56 158 800	264 069 761	23 737 913	343 966 474	0.28	408 166 474
Slovakia	1 300 000	96 400 000	97 700 000	32 566 667	79 892 400	542 388 183	48 756 674	671 037 257	0.55	768 737 257
Finland	700 000	113 700 000	114 400 000	38 133 333	279 661 350	1 434 980 387	128 994 091	1 843 635 828	1.51	1 958 035 828
Sweden	2 600 000	514 300 000	516 900 000	172 300 000	587 407 923	3 169 683 536	49 071 747	3 806 163 206	3.12	4 323 063 206
United Kingdom	9 500 000	3 323 100 000	3 332 600 000	1 110 866 667	3 646 763 905	17 805 882 435	-5 283 248 305	16 169 398 035	13.26	19 501 998 035
Total	124 700 000	18 465 300 000	18 590 000 000	6 196 666 667	18 812 783 576	103 120 886 158	0	121 933 669 734	100.00	140 523 669 734

¹ Total own resources as percentage of GNI: $(140\,523\,669\,734) / (14\,698\,459\,150\,700) = 0.96\%$; own resources ceiling as percentage of GNI: 1.23 %.

2. Net traditional own resources (customs duties and sugar levies) amount to EUR 18 590 million.
3. The Union VAT base amounts to EUR 62 937.5 million for 2016 (at the rate of 1 %), taking into account the general capping of Member States' GNI base at 50 %, which has actually had to be applied in the case of the VAT bases of five Member States (Bulgaria, Croatia, Cyprus, Luxembourg and Malta). The uniform rate of VAT own resources is 0.30 %.
4. The uniform rate of "additional base" own resources resulting from the Council's position on the DB for 2016 is 0.7016 %.
5. Revenue other than own resources (Titles 4 to 9) amounts to EUR 1 595.95 million.
6. In Title 4 (Miscellaneous Community taxes, levies and dues), Articles 4 0 0, 4 0 4 and 4 1 0 have been adjusted on the basis of the decisions taken regarding appropriations and staff.
7. Total own resources in % of GNI: $(140\,523\,669\,734) / (14\,698\,459\,150\,700) = 0.96\%$; ceiling of the own resources in % of GNI: 1.23 %.

IV. ESTIMATED EXPENDITURE

A. ADMINISTRATIVE EXPENDITURE FOR EACH INSTITUTION¹

EUROPEAN PARLIAMENT - Section I

The Council did not modify the European Parliament's draft budget in its position on the DB for 2016.

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
1 794 729 112	1 838 448 600	1 838 448 600		+2.44%

EUROPEAN COUNCIL AND COUNCIL - Section II

The Council did not modify the European Council's and Council's draft budget in its position on the DB for 2016.

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
541 791 500	545 054 000	545 054 000		+0.60%

¹ See also ADD 2, ADD 3 and ADD 5 to this explanatory memorandum.

COMMISSION – Section III

ADMINISTRATIVE APPROPRIATIONS

The Council's position regarding the Commission's administrative budget for 2016 is as follows:

Description	1	2	3	3-2	3/1
	Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
	p/a	p/a	p/a	p/a	p/a
Commission, excluding Offices	2 979 383 116	3 032 747 000	3 015 040 936	- 17 706 064	+1.20%
Annex 2 - Publications Office	79 839 000	79 251 200	78 948 564	- 302 636	-1.12%
Annex 3 - European Anti-Fraud Office	57 746 000	59 055 000	58 699 020	- 355 980	+1.65%
Annex 4 - European Personnel Selection Office	26 648 000	26 430 000	26 270 505	- 159 495	-1.42%
Annex 5 - Office for Administration and Payment of Individual Entitlements	37 025 000	37 520 000	37 297 740	- 222 260	+0.74%
Annex 6 - Office for Infrastructure and Logistics — Brussels	68 528 000	68 440 000	68 105 934	- 334 066	-0.62%
Annex 7 - Office for Infrastructure and Logistics — Luxembourg	24 083 000	23 658 000	23 442 497	- 215 503	-2.66%
Section III - Commission	3 273 252 116	3 327 101 200	3 307 805 196	- 19 296 004	+1.06%

Targeted reductions were made by applying a specific decrease to the appropriations related to Institution officials temporarily assigned to national civil services, to international organisations or to public or private institutions or undertakings (-EUR 50 000), contract staff (-EUR 1 000 000), recruitment costs (-EUR 372 250), rent and purchase (-EUR 1 167 000), buildings (-EUR 1 750 000), security (-EUR 2 559 750), mission and representation (-EUR 46 000) and general equipment, vehicles and furniture (-EUR 11 000). These amounts include 25 % of the provisions requested to cover a possible deterioration of the Euro exchange rate.

The remaining 75 % of the amounts estimated to cover a possible exchange rate deterioration were placed in the reserve: recruitment costs (EUR 66 750), rent and purchase (EUR 1 251 000), security (EUR 179 250), mission and representation (EUR 138 000) and general equipment, vehicles and furniture (EUR 33 000). The reserve will be lifted if, in the course of the budgetary year, the evolution of the Euro exchange rate makes these amounts necessary.

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 4.3 % for the Commission's headquarters (-EUR 10 750 064). For delegations, the flat rate abatement is maintained at 5.9 %, as proposed in the DB for 2016.

An overall amount of EUR 1 812.6 million was accepted for pensions and European Schools, representing an increase of +5.43 % compared to the 2015 budget.

PUBLICATIONS OFFICE (OP)

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
79 839 000	79 251 200	78 948 564	-302 636	-1.12%

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 4.8 % (-EUR 302 636).

EUROPEAN ANTI-FRAUD OFFICE (OLAF)

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
57 746 000	59 055 000	58 699 020	-355 980	+1.65%

A targeted reduction was made by applying a specific decrease to the appropriations related to officials and temporary staff (-EUR 130 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 2.1 % (-EUR 225 980).

EUROPEAN PERSONNEL SELECTION OFFICE (EPSO)

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
26 648 000	26 430 000	26 270 505	-159 495	-1.42%

A targeted reduction was made by applying a specific decrease to the appropriations related to officials and temporary staff (-EUR 90 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 0.7 % (-EUR 69 495).

OFFICE FOR THE ADMINISTRATION AND PAYMENT OF INDIVIDUAL
ENTITLEMENTS (PMO)

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
37 025 000	37 520 000	37 297 740	-222 260	+0.74%

A targeted reduction was made by applying a specific decrease to the appropriations related to officials and temporary staff (-EUR 130 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 2.9 % (-EUR 92 260).

OFFICE FOR INFRASTRUCTURE AND LOGISTICS IN BRUSSELS (OIB)

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
68 528 000	68 440 000	68 105 934	-334 066	-0.62%

A targeted reduction was made by applying a specific decrease to the appropriations related to officials and temporary staff (-EUR 150 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 1.8 % (-EUR 184 066).

OFFICE FOR INFRASTRUCTURE AND LOGISTICS IN LUXEMBOURG (OIL)

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
24 083 000	23 658 000	23 442 497	-215 503	-2.66%

A targeted reduction was made by applying a specific decrease to the appropriations related to officials and temporary staff (-EUR 150 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 1.4 % (-EUR 65 503).

COURT OF JUSTICE OF THE EUROPEAN UNION – Section IV¹

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
357 062 000	377 866 000	375 872 000	-1 994 000	+5.27%

A targeted reduction was made by applying a specific decrease to the appropriations related to Security and surveillance of buildings (-EUR 440 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 3.2 % (-EUR 1 554 000).

EUROPEAN COURT OF AUDITORS - Section V

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
132 906 000	135 487 100	134 362 100	-1 125 000	+1.10%

Targeted reductions were made by applying a specific decrease to the appropriations related to other staff (-EUR 150 000), in-service training and staff exchanges (-EUR 58 000), missions (-EUR 200 000), limited consultations, studies and surveys (-EUR 100 000), documentation, library and archiving expenditure (-EUR 18 000) and publications of a general nature (-EUR 74 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 3.465 % (-EUR 525 000).

¹ The Council's position includes an overall amount of EUR 375 893 000 under this section which takes into account the institution's contribution to accredited European Schools (Type 2) of EUR 21 000.

EUROPEAN ECONOMIC AND SOCIAL COMMITTEE – Section VI

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
129 055 970	130 171 475	129 867 150	-304 325	+0.63%

A targeted reduction was made by applying a specific decrease to the appropriations related to travel and subsistence allowances, attendance at meetings and associated expenditure (-EUR 55 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 5.0 % (-EUR 249 325).

COMMITTEE OF THE REGIONS – Section VII

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
88 867 199	90 168 203	89 968 203	-200 000	+1.24%

A targeted reduction was made by applying a specific decrease to the appropriations related to security and surveillance of buildings (-EUR 200 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries is maintained at 6.0 % as proposed in the DB for 2016.

EUROPEAN OMBUDSMAN – Section VIII¹

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
10 091 105	10 383 951	10 248 951	-135 000	+1.56%

Targeted reductions were made by applying a specific decrease to the appropriations related to other staff (-EUR 20 000), graduate traineeships, grants and exchanges of officials (-EUR 30 000), and purchase, servicing and maintenance of equipment and software, and related work (-EUR 50 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 0.7 % (-EUR 35 000).

EUROPEAN DATA PROTECTION SUPERVISOR – Section IX

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
8 883 891	9 288 043	9 153 043	-135 000	+3.03%

Targeted reductions were made by applying a specific decrease to the appropriations related to mission expenses, travel expenses and other ancillary expenditure (-EUR 20 000), equipment (-EUR 15 000), translation and interpretation costs (-EUR 50 000) and expenditure on publishing and information (-EUR 15 000).

Taking into account the current vacancy rate, the flat rate abatement on salaries was set at 0.7 % (-EUR 35 000).

¹ The Council's position includes an overall amount of EUR 10 523 951 under this section which takes into account the institution's contribution to accredited European Schools (Type 2) of EUR 275 000.

EUROPEAN EXTERNAL ACTION SERVICE – Section X

The Council's position is as follows:

Budget 2015 (AB No 1/2015 to AB No 5/2015 incl.)	DB 2016 (incl. LA 1/2016)	Council's position on DB 2016 (incl. LA 1/2016)	Difference (amount)	Difference (%)
1	2	3	3-2	3/1
602 836 886	633 628 000	625 663 750	-7 964 250	+3.79%

Targeted reductions were made by applying a specific decrease to the appropriations related to cryptography and highly classified information and communications technology (-EUR 1 593 000), security of information and communication technology up to the level "EU restricted" (-EUR 700 000), external staff and outside services (-EUR 1 120 250), other expenditure related to staff (-EUR 203 000), buildings and associated costs (-EUR 2 968 750) and other administrative expenditure (-EUR 427 250). These amounts include 25 % of the provisions requested to cover a possible deterioration of the Euro exchange rate.

The remaining 75 % of the amounts estimated to cover a possible exchange rate deterioration were placed in the reserve: external staff and outside services (EUR 3 360 750), other expenditure related to staff (EUR 609 000), buildings and associated costs (EUR 8 906 250) and other administrative expenditure (EUR 1 281 750). The reserve will be lifted if, in the course of the budgetary year, the evolution of the Euro exchange rate makes these amounts necessary.

Taking into account the current vacancy rate, the flat rate abatement on salaries for headquarters was set at 5.0 % (-EUR 490 000) and for delegations at 3.0 % (-EUR 462 000).

B. COMMISSION EXPENDITURE BY POLICY AREA¹

TITLE 01 – ECONOMIC AND FINANCIAL AFFAIRS

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
01 02 01	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro	11 952 000	10 450 000		-1 250 000
01 02 04	Protecting the euro banknotes and coins against counterfeiting and related fraud	1 038 500	742 500		-250 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.²

¹ See also ADD 4 to this explanatory memorandum.

² Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 02 - INTERNAL MARKET, INDUSTRY, ENTREPRENEURSHIP AND SMEs

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
02 03 01	Operation and development of the internal market of goods and services	22 193 000	17 000 000	-500 000	-1 500 000
02 03 02 01	Support to standardisation activities performed by CEN, Cenelec and ETSI	17 970 000	16 300 000		-1 800 000
02 03 02 02	Support to organisations representing small and middle-sized enterprises (SMEs) and societal stakeholders in standardisation activities	3 843 000	2 300 000		-1 400 000
02 03 04	Internal Market Governance Tools	3 650 000	3 250 000		-250 000
02 04 51	Completion of previous research framework programmes — Seventh Framework Programme — EC (2007 to 2013)	p.m.	85 300 000		-500 000
02 05 01	Developing and providing global satellite-based radio navigation infrastructures and services (Galileo) by 2020	586 569 000	293 520 000	-1 600 000	-14 480 000
02 05 02	Providing satellite-based services improving the performance of GPS to gradually cover the whole European Civil Aviation Conference (ECAC) region by 2020 (EGNOS)	246 667 000	202 825 000	-13 333 000	-12 175 000
02 05 51	Completion of European satellite navigation programmes (EGNOS and Galileo)	p.m.	15 000 000		-2 000 000
02 06 01	Delivering operational services relying on space-borne observations and in-situ data (Copernicus)	120 177 000	102 480 000	-2 176 000	-22 520 000
02 06 02	Building an autonomous Union's Earth Observation capacity (Copernicus)	454 216 000	450 420 000	-6 998 000	-24 580 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and decentralised agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
02 01 04 03	Support expenditure for European satellite navigation programmes	2 040 000	2 040 000	-1 360 000	-1 360 000
02 01 04 04	Support expenditure for European Earth observation programme (Copernicus)	1 690 000	1 690 000	-910 000	-910 000
02 01 05 03	Other management expenditure for Research and Innovation programmes — Horizon 2020	3 045 000	3 045 000	-134 000	-134 000
02 03 03	European Chemicals Agency — Chemicals legislation	68 904 700	68 904 700	-3 900 300	-3 900 300

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 03 – COMPETITION

In this policy area, the Council accepted the appropriations requested by the Commission.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 04 – EMPLOYMENT, SOCIAL AFFAIRS AND INCLUSION

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
04 02 19	Completion of the European Social Fund — Regional competitiveness and employment (2007 to 2013)	p.m.	1 109 595 811		-20 404 189
04 02 61	European Social Fund — Transition regions — Investment for growth and jobs goal	1 631 895 346	927 965 850		-2 034 150
04 02 62	European Social Fund — More developed regions — Investment for growth and jobs goal	3 479 119 793	2 178 091 258		-21 908 742
04 02 63 01	European Social Fund — Operational technical assistance	18 000 000	9 000 000		-3 000 000
04 03 01 01	Cost of preliminary consultation meetings with trade union representatives	452 800	300 000		-50 000
04 03 01 03	Free movement of workers, coordination of social security schemes and measures for migrants, including migrants from third countries	8 589 000	5 700 000		-500 000
04 03 01 04	Analysis of and studies on the social situation, demographics and the family	4 118 000	2 300 000		-500 000
04 03 01 05	Information and training measures for workers' organisations	18 508 200	13 000 000	-250 000	-3 500 000
04 03 01 06	Information, consultation and participation of representatives of undertakings	7 313 000	4 400 000		-2 000 000
04 03 01 08	Industrial relations and social dialogue	15 775 000	9 300 000		-3 000 000
04 03 02 01	Progress — Supporting the development, implementation, monitoring and evaluation of Union employment and social policy and working conditions legislation	73 587 600	31 456 000	-1 094 000	-7 394 000
04 03 02 02	EURES — Promoting workers' voluntary geographical mobility and boosting employment opportunities	21 726 000	11 675 000	-335 000	-2 625 000
04 03 02 03	Microfinance and Social Entrepreneurship — Increasing access, and the availability of, financing for legal and physical persons, especially those furthest from the labour market, and social enterprises	25 624 200	14 272 000		-2 728 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and decentralised agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
04 01 04 01	Support expenditure for European Social Fund and non-operational technical assistance	13 600 000	13 600 000	-1 800 000	-1 800 000
04 01 04 02	Support expenditure for the programme Employment and Social Innovation	3 728 000	3 728 000	-1 000 000	-1 000 000
04 03 12	European Agency for Safety and Health at Work	14 655 260	14 655 260	-7 740	-7 740

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 05 – AGRICULTURE AND RURAL DEVELOPMENT

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
05 02 06 05	Quality improvement measures	43 500 000	43 500 000	-1 500 000	-1 500 000
05 02 08 03	Operational funds for producer organisations	373 200 000	373 200 000	-13 800 000	-13 800 000
05 02 08 11	Aid to producer groups for preliminary recognition	92 400 000	92 400 000	-3 600 000	-3 600 000
05 02 09 08	National support programmes for the wine sector	1 072 800 000	1 072 800 000	-10 200 000	-10 200 000
05 02 10 01	Promotion measures — Payments by Member States	66 500 000	66 500 000	-4 500 000	-4 500 000
05 03 01 07	Redistributive payment	1 246 346 280	1 246 346 280	-4 653 720	-4 653 720
05 03 01 10	Basic payment scheme (BPS)	16 951 741 400	16 951 741 400	-53 258 600	-53 258 600
05 03 01 11	Payment for agricultural practices beneficial for the climate and the environment	12 193 470 920	12 193 470 920	-45 529 080	-45 529 080
05 03 02 60	Voluntary coupled support scheme	4 031 945 160	4 031 945 160	-15 054 840	-15 054 840

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
05 04 60 01	Promoting sustainable rural development, a more territorially and environmentally balanced, climate-friendly and innovative Union agricultural sector	18 650 559 495	8 528 557 800		-45 442 200
05 04 60 02	Operational technical assistance	21 363 000	19 919 308		-106 135
05 05 04 02	Support for economic, social and territorial development and related progressive alignment with the Union acquis	69 000 000	34 400 000		-7 000 000
05 06 01	International agricultural agreements	6 016 518	4 436 518	-950 000	-2 530 000
05 07 01 02	Monitoring and preventive measures — Direct payments by the Union	6 539 206	6 539 206	-2 590 794	-2 590 794
05 07 01 06	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	8 800 000	8 800 000	-26 200 000	-26 200 000
05 07 02	Settlement of disputes	21 128 869	21 128 869	-8 371 131	-8 371 131
05 08 01	Farm Accountancy Data Network (FADN)	10 828 958	13 196 749	-4 290 367	-4 290 367
05 08 02	Surveys on the structure of agricultural holdings	179 058	1 429 058	-70 942	-70 942
05 08 03	Restructuring of systems for agricultural surveys	4 069 522	3 824 983	-1 612 320	-1 612 320
05 08 06	Enhancing public awareness of the common agricultural policy	5 729 863	5 729 863	-2 270 137	-2 270 137
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	3 138 532	3 138 532	-1 243 468	-1 243 468

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and executive agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
05 01 04 01	Support expenditure for the European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance	7 953 802	7 953 802	-162 322	-162 322
05 01 04 03	Support expenditure for pre-accession assistance in the field of agriculture and rural development (IPA)	502 600	502 600	-50 000	-50 000
05 01 04 04	Support expenditure for the European Agricultural Fund for Rural Development (EAFRD) — Non-operational technical assistance	4 280 640	4 280 640	-87 360	-87 360
05 01 05 01	Expenditure related to officials and temporary staff implementing Research and Innovation programmes — Horizon 2020	1 277 075	1 277 075	-206 400	-206 400
05 01 05 02	External personnel implementing Research and Innovation programmes — Horizon 2020	321 010	321 010	-103 200	-103 200
05 01 05 03	Other management expenditure for Research and Innovation programmes — Horizon 2020	600 000	600 000	-230 664	-230 664
05 01 06 01	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme	1 419 408	1 419 408	- 28 968	- 28 968

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 06 – MOBILITY AND TRANSPORT

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
06 02 06	Transport security	2 200 000	1 450 000		-250 000
06 02 51	Completion of Trans-European networks programme	p.m.	624 036 000		-6 304 000
06 02 52	Completion of Marco Polo programme	p.m.	17 185 423		-2 000 000
06 03 51	Completion of previous research framework programmes — Seventh Framework Programme — EC (2007 to 2013)	p.m.	86 595 589		-20 000 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure, executive agency, decentralised agencies and joint undertakings

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
06 01 04 01	Support expenditure for Connecting Europe Facility (CEF) — Transport	2 400 000	2 400 000	-100 000	-100 000
06 01 06 01	Innovation and Networks Executive Agency — Contribution from Connecting Europe Facility (CEF)	13 913 000	13 913 000	-1 097 344	-1 097 344
06 02 03 02	European Maritime Safety Agency — Anti-pollution measures	21 583 997	17 656 596	-16 003	-155 205
06 02 04	European Railway Agency	25 179 760	25 179 760	-33 240	-33 240
06 03 07 32	Single European Sky Air Traffic Management Research 2 Joint Undertaking (SESAR2)	55 000 000	45 000 000	-5 000 000	-10 000 000
06 03 07 33	Shift2Rail (S2R) Joint Undertaking – Support expenditure	1 445 618	1 077 618	-132 000	-500 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 07 – ENVIRONMENT

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
07 02 01	Contributing to a greener and more resource-efficient economy and to the development and implementation of Union environmental policy and legislation	128 700 000	48 510 000	-131 000	-490 000
07 02 02	Halting and reversing biodiversity loss	157 206 000	48 510 000		-490 000
07 02 03	Supporting better environmental governance and information at all levels	55 683 358	39 600 000		-400 000
07 02 04	Contribution to multilateral and international environment agreements	4 000 000	3 415 000		-585 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure, executive agency and decentralised agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
07 01 04 01	Support expenditure for the Programme for the Environment and Climate Action (LIFE) — Sub-programme for Environment	1 568 000	1 568 000	-32 000	-32 000
07 01 06 01	Executive Agency for Small and Medium-sized Enterprises — Contribution from LIFE	4 382 209	4 382 209	-89 433	-89 433
07 02 06	European Environment Agency	35 516 625	35 516 625	-40 229	-40 229

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 08 – RESEARCH AND INNOVATION

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
08 02 02 02	Enhancing access to risk finance for investing in research and innovation	329 381 199	312 062 482		-25 510 000
08 02 05	Horizontal activities of Horizon 2020	78 306 522	49 820 088	-30 856 000	-30 000 000
08 02 51	Completion of previous research framework programme — Seventh Framework Programme — EC indirect action (2007 to 2013)	p.m.	1 856 645 867		-11 000 000
08 03 01 01	Euratom — Fusion energy	129 719 003	125 233 979	-2 520 000	-7 000 000
08 03 01 02	Euratom — Nuclear fission and radiation protection	58 015 715	p.m.	-1 120 000	

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure, executive agencies and joint undertakings

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
08 01 05 02	External personnel implementing Research and Innovation programmes — Horizon 2020	26 538 539	26 538 539	-700 000	-700 000
08 01 05 03	Other management expenditure for Research and Innovation programmes — Horizon 2020	47 036 366	47 036 366	-2 000 000	-2 000 000
08 01 05 11	Expenditure related to officials and temporary staff implementing Research and Innovation programmes — Euratom programme	9 248 832	9 248 832	-200 000	-200 000
08 01 05 13	Other management expenditure for Research and Innovation programmes — Euratom programme	3 117 000	3 117 000	-155 850	-155 850

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
08 01 06 01	European Research Council Executive Agency — Contribution from Horizon 2020	37 572 775	37 572 775	-3 408 700	-3 408 700
08 01 06 02	Research Executive Agency — Contribution from Horizon 2020	57 578 646	57 578 646	-2 393 400	-2 393 400
08 01 06 03	Executive Agency for Small and Medium-sized Enterprises — Contribution from Horizon 2020	21 056 309	21 056 309	-3 821 100	-3 821 100
08 01 06 04	Innovation and Networks Executive Agency — Contribution from Horizon 2020	3 968 902	3 968 902	-880 300	-880 300
08 02 07 31	Innovative Medicines Initiative 2 Joint Undertaking (IMI2) — Support expenditure	935 000	700 000	-265 000	-500 000
08 02 07 32	Innovative Medicines Initiative 2 Joint Undertaking (IMI2)	197 787 000	63 973 824		-5 000 000
08 02 07 33	Bio-Based Industries Joint Undertaking (BBI) — Support expenditure	1 773 263	1 596 263	-173 000	-350 000
08 02 07 34	Bio-Based Industries Joint Undertaking (BBI)	156 136 237	50 148 775		-10 000 000
08 02 07 35	Clean Sky 2 Joint Undertaking (Clean Sky 2) — Support expenditure	2 244 785	2 125 785	-381 000	-500 000
08 02 07 36	Clean Sky 2 Joint Undertaking (Clean Sky 2)	194 773 655	159 301 922		-18 000 000
08 02 07 38	Fuel Cells and Hydrogen 2 Joint Undertaking (FCH2)	102 166 319	39 844 982		-7 500 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 09 – COMMUNICATIONS NETWORKS, CONTENT AND TECHNOLOGY

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
09 02 01	Definition and implementation of the Union's policy in the field of electronic communication	3 530 000	3 400 000		-700 000
09 03 02	Creating an environment more conducive to private investment for telecommunication infrastructure projects — CEF Broadband	36 146 000	16 643 500	-1 141 000	-2 000 000
09 04 53 01	Completion of Competitiveness and Innovation Framework Programme — Information and Communication Technologies Policy Support Programme (ICT PSP) (2007 to 2013)	p.m.	37 588 500		-1 000 000
09 05 01	MEDIA sub-programme — Operating transnationally and internationally and promoting transnational circulation and mobility	99 712 000	95 115 407	-1 000 000	-3 000 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure, decentralised agency and joint undertaking

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
09 01 04 01	Support expenditure for Connecting Europe Facility (CEF) — Information and Communication Technologies (ICT)	297 000	297 000	-200 000	-200 000
09 01 04 02	Support expenditure for Creative Europe programme — media sub-programme	1 386 680	1 386 680	-28 300	-28 300
09 01 05 01	Expenditure related to officials and temporary staff implementing Research and Innovation programmes — Horizon 2020	43 000 048	43 000 048	-255 900	-255 900
09 02 04	Body of European Regulators for Electronic Communications (BEREC) — Office	4 037 569	4 037 569	-34 431	-34 431
09 04 07 31	Electronic Components and Systems for European Leadership Joint Undertaking (ECSEL) — Support expenditure	903 130	819 130	-116 000	-200 000
09 04 07 32	Electronic Components and Systems for European Leadership Joint Undertaking (ECSEL)	134 075 070	105 651 306	-19 052 000	-15 000 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 10 – DIRECT RESEARCH

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:⁰

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
10 03 01	Euratom activities of Direct Research	10 666 000	10 500 000		- 1 000 000
10 05 01	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes	28 543 000	30 500 000		- 1 500 000

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget lines:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
10 01 05 01	Expenditure related to officials and temporary staff implementing Research and Innovation programmes — Horizon 2020	136 699 990	136 699 990	- 1 141 600	- 1 141 600
10 01 05 02	External personnel implementing Research and Innovation programmes — Horizon 2020	32 400 000	32 400 000	- 288 000	- 288 000
10 01 05 04	Other expenditure for new major research infrastructures — Horizon 2020	1 000 000	1 000 000	- 1 000 000	- 1 000 000
10 01 05 13	Other management expenditure for Research and Innovation programmes — Euratom programme	30 045 400	30 045 400	- 5 000 000	- 5 000 000
10 01 05 14	Other expenditure for new major research infrastructures — Euratom programme	1 500 000	1 500 000	- 500 000	- 500 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 11 – MARITIME AFFAIRS AND FISHERIES

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
11 06 60	Promoting sustainable and competitive fisheries and aquaculture, balanced and inclusive territorial development of fisheries areas and fostering the implementation of the Common Fisheries Policy	805 000 000	331 650 000	-423 852	-3 350 000
11 06 61	Fostering the development and implementation of the Union's Integrated Maritime Policy	38 426 980	30 186 090		-304 910
11 06 62 01	Scientific Advice and knowledge	8 485 701	13 860 000		-140 000
11 06 62 02	Control and enforcement	15 510 967	32 373 000		-327 000
11 06 62 03	Voluntary contributions to international organisations	7 978 580	6 831 000		-69 000
11 06 62 04	Governance and communication	5 078 000	4 463 910		-45 090
11 06 62 05	Market intelligence	4 900 000	4 059 000		-41 000
11 06 63 01	European Maritime and Fisheries Fund (EMFF) — Operational Technical assistance	4 080 000	4 257 000		-43 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure, executive agency and decentralised agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
11 01 04 01	Support expenditure for Maritime affairs and fisheries — Non-operational administrative and technical assistance	3 626 000	3 626 000	-74 000	-74 000
11 01 06 01	Executive Agency for Small- and Medium-sized Enterprises — Contribution from European Maritime and Fisheries Fund (EMFF)	2 888 803	2 888 803	-58 955	-58 955
11 06 64	European Fisheries Control Agency	9 063 220	9 063 220	-6 780	-6 780

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 12 – FINANCIAL STABILITY, FINANCIAL SERVICES AND CAPITAL MARKETS UNION

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
12 02 01	Implementation and development of the single market for financial services	3 306 000	3 000 000		-500 000
12 02 03	Standards in the fields of financial reporting and auditing	8 118 000	6 600 000		-2 000 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 13 – REGIONAL AND URBAN POLICY

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
13 03 18	Completion of European Regional Development Fund (ERDF) — Regional competitiveness and employment	p.m.	2 302 998 509		-42 349 491
13 03 61	European Regional Development Fund (ERDF) — Transition regions — Investment for growth and jobs goal	3 396 891 363	1 860 036 800		-3 085 200
13 03 62	European Regional Development Fund (ERDF) — More developed regions — Investment for growth and jobs goal	4 426 018 219	2 750 605 336		-25 024 664
13 03 64 01	European Regional Development Fund (ERDF) — European territorial cooperation	958 188 214	284 930 000		-43 500 000
13 03 64 02	Participation of candidate countries and potential candidates in ERDF ETC— Contribution from Heading 4 (IPA II)	5 171 292	500 000		-1 000 000
13 03 65 01	European Regional Development Fund (ERDF) — Operational technical assistance	74 000 000	58 715 941		-7 500 000
13 03 66	European Regional Development Fund (ERDF) — Innovative Actions in the field of Sustainable Urban Development	52 049 523	48 649 262		-4 500 000
13 04 01	Completion of Cohesion Fund projects (prior to 2007)	p.m.	70 000 000		-20 000 000
13 04 60	Cohesion Fund — Investment for growth and jobs goal	8 738 484 012	4 077 806 436		-22 193 564
13 04 61 01	Cohesion Fund — Operational technical assistance	26 000 000	20 606 496		-1 500 000
13 05 63 02	Cross-border cooperation (CBC) — Contribution from Heading 4	15 050 502	10 050 502	-10 000 000	-15 000 000

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget line:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
13 01 04 01	Support expenditure for European Regional Development Fund (ERDF)	10 000 000	10 000 000	-1 300 000	-1 300 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 14 – TAXATION AND CUSTOMS UNION

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
14 02 01	Supporting the functioning and modernisation of the customs union	70 753 000	42 000 000	-980 000	-15 000 000
14 02 02	Membership of international organisations in the field of customs	1 115 000	1 040 000		-75 000
14 03 01	Improving the proper functioning of the taxation systems	31 309 000	22 500 000	-140 000	-5 000 000
14 04 01	Implementation and development of the internal market	3 200 000	2 900 000		-300 000

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget line:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
14 01 04 01	Support expenditure for Customs	75 000	75 000	-25 000	-25 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 15 – EDUCATION AND CULTURE

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
15 03 51	Completion of previous research framework programme — Seventh Framework Programme (2007 to 2013)	p.m.	291 500 000		-12 500 000
15 04 01	Strengthening the financial capacity of SMEs and organisations in the European cultural and creative sectors, and fostering policy development and new business models	20 329 000	17 133 220	-3 500 000	-5 000 000
15 04 02	Culture sub-programme — Supporting cross-border actions and promoting transnational circulation and mobility	51 727 000	42 000 000	-1 100 000	-3 000 000

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget lines:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
15 01 04 02	Support expenditure for Creative Europe programme — Culture sub-programme	814 400	814 400	-16 620	-16 620
15 01 05 01	Expenditure relating to officials and temporary staff implementing research and innovation programmes — Horizon 2020	1 948 214	1 948 214	-100 000	-100 000
15 01 05 03	Other management expenditure for Research and Innovation programmes — Horizon 2020	939 250	939 250	-200 000	-200 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 16 – COMMUNICATION

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
16 03 01 02	Information for the media and audio visual productions	5 763 360	5 460 480	-240 140	-227 520
16 03 01 04	Communication of the Commission Representations, Citizens' Dialogues and 'Partnership' actions	14 155 200	13 154 000	-589 800	
16 03 02 03	Online and written information and communication tools	22 512 000	18 427 200	-938 000	-767 800
16 03 02 05	Public opinion analysis	6 374 400	6 264 960	-265 600	-261 040

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget line:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
16 01 04 02	Support expenditure for communication actions	1 013 320	1 013 320	- 20 680	- 20 680

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 17 – HEALTH AND FOOD SAFETY

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
17 03 01	Third programme for the Union's action in the field of health (2014-2020)	55 451 000	45 000 000	-1 000 000	-3 500 000
17 03 13	International agreements and membership of international organisations in the field of public health and tobacco control	200 000	195 000		-5 000
17 04 01	Ensuring a higher animal health status and high level of protection of animals in the Union	174 000 000	160 340 000	-3 000 000	-4 500 000
17 04 02	Ensuring timely detection of harmful organisms for plants and their eradication	12 000 000	5 600 000	-2 000 000	-500 000
17 04 03	Ensuring effective, efficient and reliable controls	47 401 000	51 250 000	-3 000 000	-4 000 000
17 04 04	Fund for emergency measures related to animal and plant health	19 000 000	16 000 000	-1 000 000	-2 000 000
17 04 10	Contributions to International agreements and membership of international organisations in the fields of food safety, animal health, animal welfare and plant health	290 000	260 000		-30 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and decentralised agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
17 01 04 02	Support expenditure for the 'Third programme for the Union's action in the field of health (2014-2020)'	1 470 000	1 470 000	-30 000	-30 000
17 01 04 03	Support expenditure in the field of Food and feed safety, animal health, animal welfare and Plant health	1 470 000	1 470 000	-30 000	-30 000
17 03 11	European Food Safety Authority	76 244 000	76 005 220		-69 780

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 18 – MIGRATION AND HOME AFFAIRS

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
18 04 01	Europe for Citizens — Strengthening remembrance and enhancing capacity for civic participation at the Union level	21 977 000	16 650 000	-1 000 000	-2 000 000
18 05 51	Completion of previous research framework programmes — Seventh Framework Programme — EC (2007 to 2013)	p.m.	108 300 000		-12 500 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and decentralised agencies

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
18 01 04 03	Support expenditure for the programme 'Europe for Citizens'	156 800	156 800	-3 200	-3 200
18 01 04 04	Support expenditure for the Justice Programme — Anti-drugs	98 000	98 000	-2 000	-2 000
18 01 05 01	Expenditure related to officials and temporary staff implementing Research and Innovation programmes — Horizon 2020	1 899 533	1 899 533	-330 000	-330 000
18 02 07	European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu-LISA')	79 833 626	79 833 626	-448 374	-448 374
18 06 02	European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	14 719 140	14 719 140	-4 860	-4 860

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 19 – FOREIGN POLICY INSTRUMENTS

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
19 02 01	Response to crisis and emerging crisis	226 506 177	134 139 600		-19 000 000
19 05 01	Cooperation with third countries to advance and promote Union and mutual interests	105 652 000	51 400 000		-8 000 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and executive agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
19 01 04 03	Support expenditure for the European Instrument for Democracy and Human Rights (EIDHR) — Expenditure related to election observation Missions (EOMs)	606 727	606 727	-80 000	-80 000
19 01 04 04	Support expenditure for the Partnership Instrument	4 136 000	4 136 000	-900 000	-900 000
19 01 06 01	Education, Audiovisual and Culture Executive Agency — Contribution from the Partnership Instrument	170 000	170 000	-60 000	-60 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 20 – TRADE

In this policy area, the Council accepted the appropriations requested by the Commission.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 21 – INTERNATIONAL COOPERATION AND DEVELOPMENT

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
21 02 01	Cooperation with Latin America	319 767 528	133 151 000	-500 000	-500 000
21 02 02	Cooperation with Asia	666 364 525	231 089 650	-250 000	-34 000 000
21 02 03	Cooperation with Central Asia	128 698 347	32 066 277		-17 000 000
21 02 04	Cooperation with Middle East	66 504 914	22 081 395		-4 500 000
21 02 05	Cooperation with Afghanistan	199 417 199	78 419 366		-5 000 000
21 02 06	Cooperation with South Africa	36 000 000	7 678 745	-24 000 000	-5 000 000
21 02 07 01	Environment and climate change	174 564 526	50 500 000		-20 000 000
21 02 07 02	Sustainable energy	76 584 234	37 000 000	-1 000 000	-35 000 000
21 02 07 03	Human development	161 483 821	120 096 000	-150 000	-250 000
21 02 07 04	Food and nutrition security and sustainable agriculture	186 995 232	88 283 000	-500 000	-500 000
21 02 07 05	Migration and asylum	45 057 470	17 560 000	-200 000	-5 000 000
21 02 08 01	Civil society in development	180 875 198	79 753 855		-7 000 000
21 02 08 02	Local authorities in development	52 291 733	14 116 751	-8 000 000	-4 000 000
21 02 30	Agreement with the Food and Agriculture Organisation (FAO) and other United Nations bodies	338 000	311 630		-60 000
21 02 40	Commodities agreements	4 425 000	3 509 783	-950 000	-2 240 000
21 04 01	Enhancing the respect for and observance of human rights and fundamental freedoms and supporting democratic reforms	130 293 231	50 025 044		-25 000 000
21 05 01	Global, trans-regional and emerging threats	64 393 076	25 166 619		-25 000 000
21 06 01	Promotion of a high level of nuclear safety, radiation protection and the application of efficient and effective safeguards of nuclear material in third countries	30 369 456	19 827 600		-2 300 000
21 09 51 02	Latin America	—	9 060 000		-1 500 000
21 09 51 03	Africa	—	729 916		-550 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and executive agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
21 01 04 01	Support expenditure for the Development Cooperation Instrument (DCI)	78 880 954	78 880 954	-5 000 000	-5 000 000
21 01 04 04	Support expenditure for the Instrument contributing to Stability and Peace (IcSP)	2 156 924	2 156 924	-50 000	-50 000
21 01 06 01	Education, Audiovisual and Culture Executive Agency — Contribution from Development Cooperation Instruments (DCIs)	2 082 000	2 082 000	-250 000	-250 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 22 – NEIGHBOURHOOD AND ENLARGEMENT NEGOTIATIONS

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
22 02 03 01	Support for political reforms and related progressive alignment with the Union acquis	215 300 000	112 258 000	-25 000 000	-10 000 000
22 02 03 02	Support for economic, social and territorial development and related progressive alignment with the Union acquis	321 484 000	139 076 038		-27 000 000
22 02 04 01	Multi-country programmes, regional integration and territorial cooperation	296 700 614	71 967 662	-30 000 000	-59 000 000
22 04 01 02	Mediterranean countries — Poverty reduction and sustainable development	636 900 000	239 000 000		-50 000 000
22 04 01 03	Mediterranean countries — Confidence building, security and the prevention and settlement of conflicts	61 000 000	37 000 000	-55 000 000	-21 000 000
22 04 02 01	Eastern Partnership — Human rights and mobility	194 700 000	78 830 000		-4 000 000
22 04 02 02	Eastern Partnership — Poverty reduction and sustainable development	325 100 000	115 000 000		-12 000 000
22 04 02 03	Eastern Partnership — Confidence building, security and the prevention and settlement of conflicts	8 000 000	3 200 000		-800 000
22 04 03 03	Support to other multi-country cooperation in the neighbourhood — Umbrella programme	189 500 000	73 000 000		-12 000 000

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget line:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
22 01 04 02	Support expenditure for the European Neighbourhood Instrument (ENI)	44 859 007	44 859 007	-500 000	-500 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 23 – HUMANITARIAN AID AND CIVIL PROTECTION

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
23 03 01 01	Disaster prevention and preparedness within the Union	28 866 000	23 000 000	-500 000	-500 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget line:

Executive agency

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
23 01 06 01	Education, Audiovisual and Culture Executive Agency — Contribution from EU Aid Volunteers initiative	939 000	939 000	-50 000	-50 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 24 – FIGHT AGAINST FRAUD

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
24 02 01	Preventing and combating fraud, corruption and any other illegal activities affecting the Union's financial interests	14 382 300	14 307 530	-160 000	-5 000 000
24 04 01	Supporting Mutual Assistance in Customs Matters and facilitating secure electronic communication tools for Member States to report irregularities	6 629 000	5 250 000		-1 250 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 25 – COMMISSION'S POLICY COORDINATION AND LEGAL ADVICE

In this policy area, the Council accepted the appropriations requested by the Commission.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 26 – COMMISSION'S ADMINISTRATION

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
26 02 01	Procedures for awarding and advertising public supply, works and service contracts	9 600 000	8 700 000		-400 000
26 03 51	Completion of ISA programme	p.m.	21 453 380		-300 000

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget line:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
26 01 04 01	Support expenditure for interoperability solutions for European public administrations, businesses and citizens (ISA ²)	350 000	350 000	-50 000	-50 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 27 – BUDGET

In this policy area, the Council accepted the appropriations requested by the Commission.¹

TITLE 28 – AUDIT

In this policy area, the Council accepted the appropriations requested by the Commission.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 29 – STATISTICS

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
29 02 01	Providing quality statistical information, implementing new methods of production of European statistics and strengthening the partnership within the European Statistical System	55 682 000	32 000 000	-761 000	-8 000 000

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget line:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
29 01 04 01	Support expenditure for the European statistical programme	2 900 000	2 900 000	-50 000	-50 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 30 – PENSIONS AND RELATED EXPENDITURE

In this policy area, the Council accepted the appropriations requested by the Commission.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 31 – LANGUAGE SERVICES

In this policy area, the Council accepted the appropriations requested by the Commission.¹

TITLE 32 - ENERGY

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
32 02 01 04	Creating an environment more conducive to private investment for energy projects	61 213 000	24 326 614	-12 695 000	-6 875 000
32 02 02	Support activities for the European energy policy and internal energy market	5 098 000	3 500 000		-1 500 000
32 02 03	Security of energy installations and infrastructure	312 000	286 000		-150 000
32 02 51	Completion of financial support for projects of common interest in the trans-European energy network	p.m.	13 250 000		-1 750 000
32 02 52	Completion of energy projects to aid economic recovery	p.m.	171 000 000		-5 000 000
32 03 01	Nuclear safeguards	23 499 000	18 400 000	-250 000	-3 000 000
32 03 02	Nuclear safety and protection against radiation	3 865 000	2 500 000		-1 000 000
32 04 51	Completion of the Seventh Framework Programme (2007 to 2013)	p.m.	72 804 849		-500 000
32 04 53	Completion of the 'Intelligent energy — Europe' programme (2007 to 2013)	p.m.	90 431 406		-7 000 000
32 05 51	Completion of European Joint Undertaking for ITER — Fusion for Energy (F4E) (2007 to 2013)	p.m.	340 500 000		-9 500 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and joint undertaking

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
32 01 04 01	Support expenditure for Connecting Europe Facility — Energy	878 000	878 000	-1 100 000	-1 100 000
32 01 05 21	Expenditure related to officials and temporary staff implementing research and innovation programmes — ITER	6 733 943	6 733 943	-447 715	-447 715
32 01 05 23	Other management expenditure for research and innovation programmes — ITER	2 449 000	2 449 000	-50 000	-50 000
32 05 01 01	Construction, operation and exploitation of the ITER facilities — European Joint Undertaking for ITER — Fusion for Energy (F4E) — Support expenditure	44 298 000	43 737 000	-439 000	-1 000 000
32 05 01 02	Construction, operation and exploitation of the ITER facilities – European Joint Undertaking for ITER — Fusion for Energy (F4E)	270 475 092	129 000 000	-5 000 000	-21 000 000

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

TITLE 33 - JUSTICE AND CONSUMERS

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
33 02 01	Ensuring the protection of rights and empowering citizens	24 196 000	17 100 000	-1 110 000	-500 000
33 02 02	Promoting non-discrimination and equality	32 546 000	22 000 000	-1 000 000	-1 000 000
33 03 01	Supporting and promoting judicial training and facilitating effective access to justice for all	31 668 000	22 710 433	-1 500 000	-500 000
33 04 01	Safeguarding consumers' interest and improving their safety and information	22 002 000	15 500 000	-1 100 000	-1 000 000

Applying a similar approach as for the administrative expenditure of institutions, and taking into account realistic absorption capacities, the Council reduced the appropriations on the following budget lines:

Support expenditure and decentralised agencies

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
33 01 04 01	Support expenditure for the Rights, Equality and Citizenship Programme	1 078 000	1 078 000	-22 000	-22 000
33 01 04 02	Support expenditure for the Justice Programme	1 078 000	1 078 000	-22 000	-22 000
33 01 04 03	Support expenditure for the Consumer programme	1 078 000	1 078 000	-22 000	-22 000
33 02 07	European Institute for Gender Equality (EIGE)	7 523 220	7 523 220	-3 780	-3 780
33 03 04	The European Union's Judicial Cooperation Unit (Eurojust)	42 204 653	42 204 653	-614 084	-614 084

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 34 – CLIMATE ACTION

Based on budget implementation in 2014, budget implementation forecasts for 2015 and realistic absorption capacities, the Council retained the following specific reductions:

Operational expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
34 02 01	Reducing Union greenhouse gas emissions	49 435 000	22 671 000		-229 000
34 02 02	Increasing the resilience of the Union to climate change	48 785 000	22 621 500		-228 500
34 02 03	Better climate governance and information at all levels	13 502 000	7 177 500		-72 500
34 02 04	Contribution to multilateral and international climate agreements	884 000	809 000		-75 000

Applying a similar approach as for the administrative expenditure of institutions, the Council reduced the appropriations on the following budget line:

Support expenditure

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
34 01 04 01	Support expenditure for the Programme for the Environment and Climate Action (LIFE) — Sub-programme for Climate action	3 249 180	3 249 180	-32 820	-32 820

The Council accepted the appropriations requested by the Commission for the other budget lines in this policy area.¹

TITLE 40 – RESERVES

In this title, the Council accepted the appropriations for operational expenditure requested by the Commission.

¹ Except for appropriations on budget lines for administrative expenditure under heading 5 of the multiannual financial framework (see table on page 75).

**BUDGET LINES RELATED TO ADMINISTRATIVE EXPENDITURE UNDER
HEADING 5 OF THE MULTIANNUAL FINANCIAL FRAMEWORK**

The reductions retained by the Council are summarised in the following table:

Line	Description	Council's position on DB 2016 (incl. LA 1/2016)		Council's changes on DB 2016 (incl. LA 1/2016)	
		c/a	p/a	c/a	p/a
26 01 22 02	Acquisition and renting of buildings in Brussels	213 388 000	213 388 000	- 750 000	- 750 000
26 01 22 03	Expenditure related to buildings in Brussels	74 075 000	74 075 000	- 1 750 000	- 1 750 000
26 01 22 06	Guarding of buildings in Brussels	32 000 000	32 000 000	- 1 000 000	- 1 000 000
26 01 40	Security and monitoring	9 074 000	9 074 000	- 1 500 000	- 1 500 000
26 01 60 06	Institution officials temporarily assigned to national civil services, to international organisations or to public or private institutions or undertakings	200 000	200 000	- 50 000	- 50 000
A2 01 01	Expenditure related to officials and temporary staff	54 555 364	54 555 364	- 302 636	- 302 636
A3 01 01	Expenditure related to officials and temporary staff	40 115 020	40 115 020	- 355 980	- 355 980
A4 01 01	Expenditure related to officials and temporary staff	9 775 505	9 775 505	- 159 495	- 159 495
A5 01 01	Expenditure related to officials and temporary staff	15 612 740	15 612 740	- 222 260	- 222 260
A6 01 01	Expenditure related to officials and temporary staff	31 388 934	31 388 934	- 334 066	- 334 066
A7 01 01	Expenditure related to officials and temporary staff	11 847 497	11 847 497	- 215 503	- 215 503
XX 01 01 01 01	Remuneration and allowances	1 879 393 936	1 879 393 936	- 10 750 064	- 10 750 064
XX 01 01 02 02	Expenses and allowances related to recruitment, transfers and termination of service	6 749 000	6 749 000	- 439 000	- 439 000
XX 01 01 02 02 (R)	<i>Expenses and allowances related to recruitment, transfers and termination of service</i>	66 750	66 750	+ 66 750	+ 66 750
XX 01 02 01 01	Contract staff	64 206 000	64 206 000	- 1 000 000	- 1 000 000
XX 01 02 12 01	Missions, conferences and representation expenses	5 403 000	5 403 000	- 184 000	- 184 000
XX 01 02 12 01 (R)	<i>Missions, conferences and representation expenses</i>	138 000	138 000	+ 138 000	+ 138 000
XX 01 03 02 01	Acquisition, renting and related expenditure	26 890 000	26 890 000	- 1 907 000	- 1 907 000
XX 01 03 02 01 (R)	<i>Acquisition, renting and related expenditure</i>	1 430 250	1 430 250	+ 1 430 250	+ 1 430 250
XX 01 03 02 02	Equipment, furniture, supplies and services	792 000	792 000	- 44 000	- 44 000
XX 01 03 02 02 (R)	<i>Equipment, furniture, supplies and services</i>	33 000	33 000	+ 33 000	+ 33 000