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BUDGET 28

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 3 to the general budget for 2024: Reinforcing the European Public Prosecutor's Office following the accession of Poland and the expected participation of Sweden: Council position of 22 April 2024
– *Technical annex*

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

A. FINANCING OF THE UNION’S ANNUAL BUDGET

Calculation of the financing of the budget

Allocation of resources of the Union in order to ensure, pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), the financing of the Union's annual budget

Revenue description	Budget 2024 ¹	Budget 2023 ²	Change (%)
Miscellaneous revenue (Titles 3 to 6)	6 131 117 988	11 643 369 035	- 47,34
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	632 625 574	2 519 010 950	- 74,89
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	6 763 743 562	14 162 379 985	- 52,24
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	24 620 400 000	23 730 100 000	+ 3,75
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	23 616 137 250	22 458 526 500	+ 5,15
Plastic packaging waste own resource (Table 3, Chapter 1 7)	7 093 555 280	7 201 885 360	- 1,50
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	84 683 638 505	97 650 082 928	- 13,28
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 ^{3,4}	140 013 731 035	151 040 594 788	- 7,30
Total revenue⁵	146 777 474 597	165 202 974 773	- 11,15

¹ The figures in this column correspond to those in the 2024 budget (OJ L, 2024/207, 22.2.2024, p. 1) plus draft amending budgets No 1 to 3/2024.

² The figures in this column correspond to those in the 2023 budget (OJ L 58, 23.2.2023, p. 1) plus amending budgets No 1/2023 to No 4/2023.

³ The own resources for the 2024 budget are determined on the basis of the budget forecasts adopted at the 188th meeting of the Advisory Committee on Own Resources on 25 May 2023.

⁴ This amount includes EUR 3 334 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

⁵ Article 310(1), third subparagraph, TFEU reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

**Calculation of capping of value added tax (VAT) bases
pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053**

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 ⁶	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 458 073 000	6 053 077 000	50	3 026 538 500	2 458 073 000	
Bulgaria	485 944 000	986 492 000	50	493 246 000	485 944 000	
Czechia	1 381 193 000	3 303 904 000	50	1 651 952 000	1 381 193 000	
Denmark	1 644 830 000	4 024 834 000	50	2 012 417 000	1 644 830 000	
Germany	18 671 727 000	44 177 819 000	50	22 088 909 500	18 671 727 000	
Estonia	198 069 000	411 271 000	50	205 635 500	198 069 000	
Ireland	1 311 262 000	4 306 468 000	50	2 153 234 000	1 311 262 000	
Greece	956 124 000	2 337 353 000	50	1 168 676 500	956 124 000	
Spain	7 177 495 000	14 907 594 000	50	7 453 797 000	7 177 495 000	
France	14 424 761 000	30 027 033 000	50	15 013 516 500	14 424 761 000	
Croatia	455 555 000	775 338 000	50	387 669 000	387 669 000	Croatia
Italy	9 414 014 000	21 373 179 000	50	10 686 589 500	9 414 014 000	
Cyprus	202 758 000	282 122 000	50	141 061 000	141 061 000	Cyprus
Latvia	210 650 000	450 918 000	50	225 459 000	210 650 000	
Lithuania	340 270 000	764 050 000	50	382 025 000	340 270 000	
Luxembourg	439 386 000	583 760 000	50	291 880 000	291 880 000	Luxembourg
Hungary	943 801 000	2 122 059 000	50	1 061 029 500	943 801 000	
Malta	102 827 000	179 697 000	50	89 848 500	89 848 500	Malta
Netherlands	4 872 698 000	10 430 238 000	50	5 215 119 000	4 872 698 000	
Austria	2 373 455 000	5 082 933 000	50	2 541 466 500	2 373 455 000	
Poland	4 023 815 000	7 884 404 000	50	3 942 202 000	3 942 202 000	Poland
Portugal	1 301 810 000	2 651 464 000	50	1 325 732 000	1 301 810 000	
Romania	1 253 684 000	3 485 670 000	50	1 742 835 000	1 253 684 000	
Slovenia	332 589 000	676 624 000	50	338 312 000	332 589 000	
Slovakia	571 831 000	1 279 109 000	50	639 554 500	571 831 000	
Finland	1 117 920 000	2 886 018 000	50	1 443 009 000	1 117 920 000	
Sweden	2 425 597 000	5 831 366 000	50	2 915 683 000	2 425 597 000	
Total	79 092 138 000	177 274 794 000		88 637 397 000	78 720 457 500	

⁶ The base to be used does not exceed 50 % of GNI.

TABLE 2

**Breakdown of own resource accruing from VAT
pursuant to Article 2(1) point (b) of Decision (EU, Euratom) 2020/2053 (Chapter 1 3)**

Member State	1 % of capped VAT base	Uniform rate of VAT-based own resource (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	2 458 073 000	0,30	737 421 900
Bulgaria	485 944 000	0,30	145 783 200
Czechia	1 381 193 000	0,30	414 357 900
Denmark	1 644 830 000	0,30	493 449 000
Germany	18 671 727 000	0,30	5 601 518 100
Estonia	198 069 000	0,30	59 420 700
Ireland	1 311 262 000	0,30	393 378 600
Greece	956 124 000	0,30	286 837 200
Spain	7 177 495 000	0,30	2 153 248 500
France	14 424 761 000	0,30	4 327 428 300
Croatia	387 669 000	0,30	116 300 700
Italy	9 414 014 000	0,30	2 824 204 200
Cyprus	141 061 000	0,30	42 318 300
Latvia	210 650 000	0,30	63 195 000
Lithuania	340 270 000	0,30	102 081 000
Luxembourg	291 880 000	0,30	87 564 000
Hungary	943 801 000	0,30	283 140 300
Malta	89 848 500	0,30	26 954 550
Netherlands	4 872 698 000	0,30	1 461 809 400
Austria	2 373 455 000	0,30	712 036 500
Poland	3 942 202 000	0,30	1 182 660 600
Portugal	1 301 810 000	0,30	390 543 000
Romania	1 253 684 000	0,30	376 105 200
Slovenia	332 589 000	0,30	99 776 700
Slovakia	571 831 000	0,30	171 549 300
Finland	1 117 920 000	0,30	335 376 000
Sweden	2 425 597 000	0,30	727 679 100
Total	78 720 457 500		23 616 137 250

TABLE 3

**Breakdown of own resource accruing from plastic packaging waste
pursuant to Article 2(1) point (c) of Decision (EU, Euratom) 2020/2053 (Chapter 1 7)**

Member State	Plastic packaging waste that is not recycled (kg)	Call rate per kg in EUR	Gross contribution	Lump-sum reduction	Net contribution
	(1)	(2)	(3) = (1) × (2)	(4)	(5) = (3) – (4)
Belgium	210 481 600		168 385 280		168 385 280
Bulgaria	78 333 100		62 666 480	22 000 000	40 666 480
Czechia	151 911 000		121 528 800	32 187 600	89 341 200
Denmark	174 315 600		139 452 480		139 452 480
Germany	1 775 737 600		1 420 590 080		1 420 590 080
Estonia	30 721 000		24 576 800	4 000 000	20 576 800
Ireland	239 431 900		191 545 520		191 545 520
Greece	128 174 800		102 539 840	33 000 000	69 539 840
Spain	1 021 478 800		817 183 040	142 000 000	675 183 040
France	1 881 735 000		1 505 388 000		1 505 388 000
Croatia	46 091 100		36 872 880	13 000 000	23 872 880
Italy	1 283 130 600	0,80	1 026 504 480	184 048 000	842 456 480
Cyprus	10 704 200		8 563 360	3 000 000	5 563 360
Latvia	29 035 800		23 228 640	6 000 000	17 228 640
Lithuania	42 100 600		33 680 480	9 000 000	24 680 480
Luxembourg	15 275 900		12 220 720		12 220 720
Hungary	349 653 800		279 723 040	30 000 000	249 723 040
Malta	14 686 800		11 749 440	1 415 900	10 333 540
Netherlands	294 526 000		235 620 800		235 620 800
Austria	211 597 900		169 278 320		169 278 320
Poland	791 305 700		633 044 560	117 000 000	516 044 560
Portugal	272 224 800		217 779 840	31 322 000	186 457 840
Romania	350 584 500		280 467 600	60 000 000	220 467 600
Slovenia	29 768 900		23 815 120	6 279 700	17 535 420
Slovakia	56 783 400		45 426 720	17 000 000	28 426 720
Finland	109 384 300		87 507 440		87 507 440
Sweden	156 835 900		125 468 720		125 468 720
Total	9 756 010 600		7 804 808 480	711 253 200	7 093 555 280

TABLE 4

**Determination of uniform rate and breakdown of own resource based on GNI
pursuant to Article 2(1) point (d) of Decision (EU, Euratom) 2020/2053 (Chapter 1 4)**

Member State	1 % of gross national income	Uniform rate of 'additional' own resource	'Additional' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	6 053 077 000		2 891 536 766
Bulgaria	986 492 000		471 244 276
Czechia	3 303 904 000		1 578 265 052
Denmark	4 024 834 000		1 922 651 155
Germany	44 177 819 000		21 103 611 909
Estonia	411 271 000		196 462 926
Ireland	4 306 468 000		2 057 186 874
Greece	2 337 353 000		1 116 546 532
Spain	14 907 594 000		7 121 313 035
France	30 027 033 000		14 343 823 792
Croatia	775 338 000		370 376 642
Italy	21 373 179 000		10 209 903 638
Cyprus	282 122 000		134 768 835
Latvia	450 918 000	0, 4776970 ⁷	215 402 179
Lithuania	764 050 000		364 984 398
Luxembourg	583 760 000		278 860 405
Hungary	2 122 059 000		1 013 701 233
Malta	179 697 000		85 840 719
Netherlands	10 430 238 000		4 982 493 475
Austria	5 082 933 000		2 428 101 881
Poland	7 884 404 000		3 766 356 193
Portugal	2 651 464 000		1 266 596 417
Romania	3 485 670 000		1 665 094 126
Slovenia	676 624 000		323 221 260
Slovakia	1 279 109 000		611 026 541
Finland	2 886 018 000		1 378 642 161
Sweden	5 831 366 000		2 785 626 085
Total	177 274 794 000		84 683 638 505

⁷ Calculation of rate: (84 683 638 505) / (177 274 794 000) = 0,477697006969868.

TABLE 5

Annual GNI lump-sum reductions for certain Member States and their financing pursuant to Article 2 paragraph (4) of Decision (EU, Euratom) 2020/2053 (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3,41	304 781 626	304 781 626
Bulgaria		0,56	49 671 371	49 671 371
Czechia		1,86	166 356 588	166 356 588
Denmark	- 442 604 609	2,27	202 656 509	- 239 948 100
Germany	- 4 309 818 359	24,92	2 224 420 326	- 2 085 398 033
Estonia		0,23	20 708 120	20 708 120
Ireland		2,43	216 837 209	216 837 209
Greece		1,32	117 689 276	117 689 276
Spain		8,41	750 620 014	750 620 014
France		16,94	1 511 906 745	1 511 906 745
Croatia		0,44	39 039 447	39 039 447
Italy		12,06	1 076 172 045	1 076 172 045
Cyprus		0,16	14 205 271	14 205 271
Latvia		0,25	22 704 407	22 704 407
Lithuania		0,43	38 471 079	38 471 079
Luxembourg		0,33	29 393 203	29 393 203
Hungary		1,20	106 848 896	106 848 896
Malta		0,10	9 048 017	9 048 017
Netherlands	- 2 255 287 678	5,88	525 178 333	- 1 730 109 345
Austria	- 663 319 905	2,87	255 933 401	- 407 386 504
Poland		4,45	396 991 724	396 991 724
Portugal		1,50	133 505 242	133 505 242
Romania		1,97	175 508 782	175 508 782
Slovenia		0,38	34 069 047	34 069 047
Slovakia		0,72	64 405 082	64 405 082
Finland		1,63	145 315 392	145 315 392
Sweden	- 1 255 024 741	3,29	293 618 140	- 961 406 601
Total	- 8 926 055 292	100,00	8 926 055 292	0
EU GDP price deflator, in EUR, (spring 2023 economic forecast) :				
(a) 2020 EU-27 = 107,1892 ; (b) 2024 EU-27 = 125,8420				
Lump sum for Denmark in 2024 prices: 377 000 000 EUR × [(b/a)] = 442 604 609 EUR				
Lump sum for Germany in 2024 prices: 3 671 000 000 EUR × [(b/a)] = 4 309 818 359 EUR				
Lump sum for Netherlands in 2024 prices: 1 921 000 000 EUR × [(b/a)] = 2 255 287 678 EUR				
Lump sum for Austria in 2024 prices: 565 000 000 EUR × [(b/a)] = 663 319 905 EUR				
Lump sum for Sweden in 2024 prices: 1 069 000 000 EUR × [(b/a)] = 1 255 024 741 EUR				

TABLE 6

Summary of financing⁸ of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT-based own resource	Plastic-based own resource	GNI-based own resource	VAT and GNI-based own resources			Total own resources ⁹
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)				GNI lump-sum reductions and their financing	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	p.m.	2 252 900 000	2 252 900 000	750 966 667	737 421 900	168 385 280	2 891 536 766	304 781 626	4 102 125 572	3,55	6 355 025 572
Bulgaria	p.m.	179 700 000	179 700 000	59 900 000	145 783 200	40 666 480	471 244 276	49 671 371	707 365 327	0,61	887 065 327
Czechia	p.m.	487 600 000	487 600 000	162 533 333	414 357 900	89 341 200	1 578 265 052	166 356 588	2 248 320 740	1,95	2 735 920 740
Denmark	p.m.	456 900 000	456 900 000	152 300 000	493 449 000	139 452 480	1 922 651 155	- 239 948 100	2 315 604 535	2,01	2 772 504 535
Germany	p.m.	4 987 900 000	4 987 900 000	1 662 633 334	5 601 518 100	1 420 590 080	21 103 611 909	-2 085 398 033	26 040 322 056	22,57	31 028 222 056
Estonia	p.m.	68 300 000	68 300 000	22 766 667	59 420 700	20 576 800	196 462 926	20 708 120	297 168 546	0,26	365 468 546
Ireland	p.m.	556 200 000	556 200 000	185 400 000	393 378 600	191 545 520	2 057 186 874	216 837 209	2 858 948 203	2,48	3 415 148 203
Greece	p.m.	355 600 000	355 600 000	118 533 333	286 837 200	69 539 840	1 116 546 532	117 689 276	1 590 612 848	1,38	1 946 212 848
Spain	p.m.	2 227 500 000	2 227 500 000	742 500 000	2 153 248 500	675 183 040	7 121 313 035	750 620 014	10 700 364 589	9,27	12 927 864 589
France	p.m.	2 334 400 000	2 334 400 000	778 133 333	4 327 428 300	1 505 388 000	14 343 823 792	1 511 906 745	21 688 546 837	18,80	24 022 946 837
Croatia	p.m.	63 300 000	63 300 000	21 100 000	116 300 700	23 872 880	370 376 642	39 039 447	549 589 669	0,48	612 889 669
Italy	p.m.	2 711 800 000	2 711 800 000	903 933 333	2 824 204 200	842 456 480	10 209 903 638	1 076 172 045	14 952 736 363	12,96	17 664 536 363
Cyprus	p.m.	41 400 000	41 400 000	13 800 000	42 318 300	5 563 360	134 768 835	14 205 271	196 855 766	0,17	238 255 766
Latvia	p.m.	68 900 000	68 900 000	22 966 667	63 195 000	17 228 640	215 402 179	22 704 407	318 530 226	0,28	387 430 226
Lithuania	p.m.	169 800 000	169 800 000	56 600 000	102 081 000	24 680 480	364 984 398	38 471 079	530 216 957	0,46	700 016 957
Luxembourg	p.m.	16 600 000	16 600 000	5 533 333	87 564 000	12 220 720	278 860 405	29 393 203	408 038 328	0,35	424 638 328
Hungary	p.m.	258 700 000	258 700 000	86 233 333	283 140 300	249 723 040	1 013 701 233	106 848 896	1 653 413 469	1,43	1 912 113 469
Malta	p.m.	23 300 000	23 300 000	7 766 667	26 954 550	10 333 540	85 840 719	9 048 017	132 176 826	0,11	155 476 826
Netherlands	p.m.	3 648 800 000	3 648 800 000	1 216 266 667	1 461 809 400	235 620 800	4 982 493 475	-1 730 109 345	4 949 814 330	4,29	8 598 614 330

⁸ p.m. (own resources + other revenue = total revenue = total expenditure); (140 013 731 035 + 6 763 743 562 = 146 777 474 597 = 146 777 474 597).

⁹ Total own resources as percentage of GNI: (140 013 731 035) / (17 727 479 400 000) = 0,79 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2,00 %.

Member State	Traditional own resources (TOR)				VAT-based own resource	Plastic-based own resource	GNI-based own resource	VAT and GNI-based own resources			Total own resources ⁹
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)				GNI lump-sum reductions and their financing	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Austria	p.m.	294 000 000	294 000 000	98 000 000	712 036 500	169 278 320	2 428 101 881	- 407 386 504	2 902 030 197	2,51	3 196 030 197
Poland	p.m.	1 510 200 000	1 510 200 000	503 400 000	1 182 660 600	516 044 560	3 766 356 193	396 991 724	5 862 053 077	5,08	7 372 253 077
Portugal	p.m.	278 800 000	278 800 000	92 933 333	390 543 000	186 457 840	1 266 596 417	133 505 242	1 977 102 499	1,71	2 255 902 499
Romania	p.m.	348 500 000	348 500 000	116 166 667	376 105 200	220 467 600	1 665 094 126	175 508 782	2 437 175 708	2,11	2 785 675 708
Slovenia	p.m.	272 400 000	272 400 000	90 800 000	99 776 700	17 535 420	323 221 260	34 069 047	474 602 427	0,41	747 002 427
Slovakia	p.m.	140 500 000	140 500 000	46 833 333	171 549 300	28 426 720	611 026 541	64 405 082	875 407 643	0,76	1 015 907 643
Finland	p.m.	220 200 000	220 200 000	73 400 000	335 376 000	87 507 440	1 378 642 161	145 315 392	1 946 840 993	1,69	2 167 040 993
Sweden	p.m.	646 200 000	646 200 000	215 400 000	727 679 100	125 468 720	2 785 626 085	- 961 406 601	2 677 367 304	2,32	3 323 567 304
Total	p.m.	24 620 400 000	24 620 400 000	8 206 800 000	23 616 137 250	7 093 555 280	84 683 638 505	0	115 393 331 035	100,00	140 013 731 035

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	2024 estimate	Council position on DAB No 3/2024	New amount
1	OWN RESOURCES	140 010 131 035	3 600 000	140 013 731 035
2	SURPLUSES, BALANCES AND ADJUSTMENTS	632 625 574		632 625 574
3	ADMINISTRATIVE REVENUE	2 124 029 799		2 124 029 799
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	149 343 107		149 343 107
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.		p.m.
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	3 857 745 082		3 857 745 082
	Total	146 773 874 597	3 600 000	146 777 474 597

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	2024 estimate	Council position on DAB No 3/2024	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR	p.m.		p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES	24 620 400 000		24 620 400 000
1 3	OWN RESOURCE BASED ON VALUE ADDED TAX	23 616 137 250		23 616 137 250
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME	84 680 038 505	3 600 000	84 683 638 505
1 6	GNI LUMP-SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING	0		0
1 7	OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE	7 093 555 280		7 093 555 280
	Title 1 — Total	140 010 131 035	3 600 000	140 013 731 035

CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Figures

Title Chapter Article Item	Heading	2024 estimate	Council position on DAB No 3/2024	New amount
1 4	OWN RESOURCE BASED ON GROSS NATIONAL INCOME			
1 4 0	<i>Own resource based on gross national income</i>	84 680 038 505	3 600 000	84 683 638 505
	Chapter 1 4 — Total	84 680 038 505	3 600 000	84 683 638 505

Article 1 4 0 — Own resource based on gross national income

Figures

2024 estimate	Council position on DAB No 3/2024	New amount
84 680 038 505	3 600 000	84 683 638 505

Remarks

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

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (plastic-based own resource, VAT-based resource, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States.

The rate to be applied to the Member States' GNI for financial year 2024 is 0,4777 %.

Legal basis

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(1), point (d), thereof.

Member State	2024 estimate	Council position on DAB No 3/2024	New amount
Belgium	2 891 413 843	122 923	2 891 536 766
Bulgaria	471 224 243	20 033	471 244 276
Czechia	1 578 197 958	67 094	1 578 265 052
Denmark	1 922 569 421	81 734	1 922 651 155
Germany	21 102 714 772	897 137	21 103 611 909
Estonia	196 454 574	8 352	196 462 926
Ireland	2 057 099 421	87 453	2 057 186 874
Greece	1 116 499 067	47 465	1 116 546 532
Spain	7 121 010 300	302 735	7 121 313 035
France	14 343 214 020	609 772	14 343 823 792
Croatia	370 360 897	15 745	370 376 642
Italy	10 209 469 603	434 035	10 209 903 638
Cyprus	134 763 106	5 729	134 768 835
Latvia	215 393 022	9 157	215 402 179
Lithuania	364 968 882	15 516	364 984 398
Luxembourg	278 848 550	11 855	278 860 405
Hungary	1 013 658 139	43 094	1 013 701 233
Malta	85 837 070	3 649	85 840 719
Netherlands	4 982 281 663	211 812	4 982 493 475
Austria	2 427 998 659	103 222	2 428 101 881
Poland	3 766 196 080	160 113	3 766 356 193
Portugal	1 266 542 572	53 845	1 266 596 417
Romania	1 665 023 341	70 785	1 665 094 126
Slovenia	323 207 519	13 741	323 221 260
Slovakia	611 000 565	25 976	611 026 541
Finland	1 378 583 553	58 608	1 378 642 161
Sweden	2 785 507 665	118 420	2 785 626 085
Article 1 4 0 — Total	84 680 038 505	3 600 000	84 683 638 505

SECTION III — COMMISSION

EXPENDITURE — EXPENDITURE

Figures

Title	Heading	2024 appropriations		Council position on DAB No 3/2024		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Research and Innovation	13 639 104 033	12 701 370 884			13 639 104 033	12 701 370 884
02	European Strategic Investments	4 593 137 505	4 754 299 370			4 593 137 505	4 754 299 370
	Reserves(30 02 02)	1 830 000 4 594 967 505	1 830 000 4 756 129 370			1 830 000 4 594 967 505	1 830 000 4 756 129 370
03	Single Market	953 120 319	909 848 119			953 120 319	909 848 119
	Reserves(30 02 02)	5 107 785 958 228 104	5 107 785 914 955 904			5 107 785 958 228 104	5 107 785 914 955 904
04	Space	2 301 073 345	2 455 510 845			2 301 073 345	2 455 510 845
05	Regional Development and Cohesion	47 916 719 344	17 332 018 024			47 916 719 344	17 332 018 024
06	Recovery and Resilience	4 719 865 703	4 653 961 893			4 719 865 703	4 653 961 893
07	Investing in People, Social Cohesion and Values	21 921 947 902	11 728 323 287	3 600 000	3 600 000	21 925 547 902	11 731 923 287
	Reserves(30 02 02)	2 158 000 21 924 105 902	1 693 000 11 730 016 287			2 158 000 21 927 705 902	1 693 000 11 733 616 287
08	Agriculture and Maritime Policy	54 877 129 402	53 417 033 942			54 877 129 402	53 417 033 942
	Reserves(30 02 02)	66 850 000 54 943 979 402	38 250 000 53 455 283 942			66 850 000 54 943 979 402	38 250 000 53 455 283 942
09	Environment and Climate Action	2 387 264 846	688 732 408			2 387 264 846	688 732 408
	Reserves(30 02 02)	7 386 591 2 394 651 437	7 386 591 696 118 999			7 386 591 2 394 651 437	7 386 591 696 118 999
10	Migration	1 677 316 429	1 528 174 176			1 677 316 429	1 528 174 176
11	Border Management	2 210 626 242	1 716 030 267			2 210 626 242	1 716 030 267
	Reserves(30 02 02)	4 763 000 2 215 389 242	4 763 000 1 720 793 267			4 763 000 2 215 389 242	4 763 000 1 720 793 267
12	Security	730 770 177	732 317 335			730 770 177	732 317 335
	Reserves(30 02 02)	2 041 000 732 811 177	2 041 000 734 358 335			2 041 000 732 811 177	2 041 000 734 358 335
13	Defence	1 964 366 749	1 301 055 196			1 964 366 749	1 301 055 196
14	External Action	14 113 539 967	13 316 536 039			14 113 539 967	13 316 536 039
15	Pre-accession Assistance	2 116 460 033	1 974 621 274			2 116 460 033	1 974 621 274
	Reserves(30 02 01, 30 02 02)	501 000 000 2 617 460 033	23 893 000 1 998 514 274			501 000 000 2 617 460 033	23 893 000 1 998 514 274
16	Expenditure outside the annual ceilings set out in the Multiannual Financial Framework	4 817 544 032	3 824 805 032			4 817 544 032	3 824 805 032
20	Administrative expenditure of the European Commission	4 221 841 225	4 221 841 225			4 221 841 225	4 221 841 225
21	European Schools and Pensions	2 811 521 330	2 811 521 330			2 811 521 330	2 811 521 330
30	Reserves	2 291 192 776	1 751 235 903			2 291 192 776	1 751 235 903
	Total	190 264 541 359	141 819 236 549	3 600 000	3 600 000	190 268 141 359	141 822 836 549
	Of which Reserves: 30 01 01, 30 02 01, 30 02 02	591 136 376	84 964 376			591 136 376	84 964 376

TITLE 07 — INVESTING IN PEOPLE, SOCIAL COHESION AND VALUES

Figures

Title Chapter	Heading	FF	2024 appropriations		Council position on DAB No 3/2024		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
07 01	Support administrative expenditure of the 'Investing in People, Social Cohesion and Values' cluster	2	108 000 107	108 000 107			108 000 107	108 000 107
07 02	European Social Fund Plus (ESF+)	2	16 867 137 252	6 931 481 007			16 867 137 252	6 931 481 007
07 03	Erasmus+	2	3 738 992 637	3 465 000 000			3 738 992 637	3 465 000 000
07 04	European Solidarity Corps	2	136 985 873	131 641 000			136 985 873	131 641 000
07 05	Creative Europe	2	311 159 522	342 135 144			311 159 522	342 135 144
07 06	Citizens, Equality, Rights and Values	2	209 489 763	215 590 866			209 489 763	215 590 866
07 07	Justice	2	40 691 000	37 416 968			40 691 000	37 416 968
07 10	Decentralised Agencies and European Public Prosecutor's Office	2	292 687 169	284 390 169	3 600 000	3 600 000	296 287 169	287 990 169
	Reserves(30 02 02)		2 158 000 294 845 169	1 693 000 286 083 169			2 158 000 298 445 169	1 693 000 289 683 169
07 20	Pilot projects, preparatory actions, prerogatives and other actions	2	216 804 579	212 668 026			216 804 579	212 668 026
	Title 07 — Total		21 921 947 902	11 728 323 287	3 600 000	3 600 000	21 925 547 902	11 731 923 287
	Reserves(30 02 02)		2 158 000	1 693 000			2 158 000	1 693 000
	Total including reserves		21 924 105 902	11 730 016 287			21 927 705 902	11 733 616 287

CHAPTER 07 10 — DECENTRALISED AGENCIES AND EUROPEAN PUBLIC PROSECUTOR'S OFFICE

Figures

Title Chapter Article Item	Heading	FF	2024 appropriations		Council position on DAB No 3/2024		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
07 10	Decentralised Agencies and European Public Prosecutor's Office							
07 10 01	<i>European Foundation for the improvement of living and working conditions (Eurofound)</i>	2.2	24 039 972	24 039 972			24 039 972	24 039 972
07 10 02	<i>European Agency for Safety and Health at Work (EU-OSHA)</i>	2.2	16 501 065	16 501 065			16 501 065	16 501 065
07 10 03	<i>European Centre for the Development of Vocational Training (Cedefop)</i>	2.2	19 153 055	19 153 055			19 153 055	19 153 055
07 10 04	<i>European Union Agency for Fundamental Rights (FRA)</i>	2.2	26 463 318	26 463 318			26 463 318	26 463 318
07 10 05	<i>European Institute for Gender Equality (EIGE)</i>	2.2	9 101 373	9 101 373			9 101 373	9 101 373
07 10 06	<i>European Training Foundation (ETF)</i>	2.2	23 099 791	23 099 791			23 099 791	23 099 791
07 10 07	<i>European Union Agency for Criminal Justice Cooperation (Eurojust)</i>	2.2	55 594 172	60 247 172			55 594 172	60 247 172
	Reserves(30 02 02)		2 158 000 57 752 172	1 693 000 61 940 172			2 158 000 57 752 172	1 693 000 61 940 172
07 10 08	<i>European Public Prosecutor's Office (EPPO)</i>	2.2	70 307 729	70 307 729	3 600 000	3 600 000	73 907 729	73 907 729
07 10 09	<i>European Labour Authority (ELA)</i>	2.2	48 426 694	35 476 694			48 426 694	35 476 694
	Chapter 07 10 — Total		292 687 169	284 390 169	3 600 000	3 600 000	296 287 169	287 990 169
	Reserves(30 02 02)		2 158 000	1 693 000			2 158 000	1 693 000
	Total including reserves		294 845 169	286 083 169			298 445 169	289 683 169

Remarks

Appropriations under this chapter are intended to cover the staff of the decentralised agencies and of the European Public Prosecutor's Office (EPPO) and administrative expenditure (Titles 1 and 2) and, where applicable, operational expenditure relating to the work programme (Title 3).

The establishment plans of the agencies and the EPPO are set out in Annex 'Staff' to this section.

The agencies and the EPPO must inform the European Parliament and the Council about transfers of appropriations between operational and administrative expenditure.

In accordance with Articles 21, 22 and 24 of the Financial Regulation, contributions received from third countries (EFTA States pursuant to the Agreement on the European Economic Area, candidate countries and, if applicable, the western Balkan potential candidates, or other third countries) for participating in Union programmes, amounts repaid in accordance with Article 17 of Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (OJ L 122, 10.5.2019, p. 1) and any other assigned revenue entered in the statement of revenue give rise to the provision of corresponding appropriations and to implementation under this chapter.

The related estimated amounts as well as the corresponding article or item of the statement of revenue are indicated, wherever possible, in the relevant budget lines.

Article 07 10 08 — European Public Prosecutor's Office (EPPO)

Figures

2024 appropriations		Council position on DAB No 3/2024		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
70 307 729	70 307 729	3 600 000	3 600 000	73 907 729	73 907 729

Remarks

The European Public Prosecutor's Office (EPPO) is responsible for investigating, prosecuting and bringing to judgment the perpetrators of, and accomplices to, criminal offences affecting the financial interests of the Union which are provided for in Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (OJ L 198, 28.7.2017, p. 29) and determined by Regulation (EU) 2017/1939. In that respect, the EPPO undertakes investigations, carries out acts of prosecution and exercises the functions of prosecutor in the competent courts of the Member States, until the case has been finally disposed of.

This appropriation is intended to cover the EPPO's recruitment and staff-related expenditure, buildings (including building security), infrastructure and administrative information technology-related expenditures (Titles 1 and 2). It includes operational expenditure related to the costs related to the EPPO's investigations in accordance with Article 91(5) and (6) of Regulation (EU) 2017/1939, the EPPO case management system, the IT exchange platform between the EPPO Central Office, the European Delegated Prosecutors and other judicial and law enforcement authorities in the Member States, which is a key element for the good functioning of the EPPO, and provisions for close protection services for senior EPPO staff, payment of the European Delegated Prosecutors and substantial translation costs for the operational needs of the EPPO (Title 3).

Total Union contribution	75 488 321
<i>of which amount coming from the recovery of surplus</i> <i>(revenue Article 6 6 2)</i>	1 580 592
Amount entered in the budget	73 907 729

Legal basis

Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1).

S — STAFF

S 03 — Bodies set up by the European Union and having legal personality

S 03 01 — Decentralised agencies

S 03 01 31 — European Public Prosecutor's Office (EPPO)

Function group and grade	European Public Prosecutor's Office (EPPO)					
	Budget 2024		Council position on DAB No 3/2024		Budget 2024 (incl. DAB 3/2024)	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16						
AD 15		1				1
AD 14		1				1
AD 13		23		2		25
AD 12		3				3
AD 11		2				2
AD 10		9				9
AD 9		8				8
AD 8		19		1		20
AD 7		42		2		44
AD 6		35		2		37
AD 5		8		2		10
AD Subtotal		151		9		160
AST 11						
AST 10						
AST 9		1				1
AST 8		1				1
AST 7						
AST 6		3				3
AST 5		13				13
AST 4		29		4		33
AST 3		10		7		17
AST 2						
AST 1						
AST Subtotal		57		11		68
AST/SC 6						
AST/SC 5						
AST/SC 4						
AST/SC 3		1				1
AST/SC 2		3				3
AST/SC 1						
AST/SC Subtotal		4				4
Total		212		20		232
Grand total	212		20		232	