



Brussels, 25 May 2020
(OR. en)

8097/20

BUDGET 5

EXPLANATORY MEMORANDUM

Subject: Draft amending budget No 4 to the general budget for 2020 accompanying to proposal to mobilise the EU Solidarity Fund to provide assistance to Portugal, Spain, Italy and Austria
- Council position of 25 May 2020

I. INTRODUCTION

On 30 April 2020, the Commission submitted to the Council draft amending budget (DAB) No 4 to the general budget for 2020 regarding the mobilisation of the EU Solidarity Fund for a total amount of EUR 278.99 million in commitment and payment appropriations.

The objective of this proposal is to finance the mobilisation of the EU Solidarity Fund to provide assistance to Portugal, Spain, Italy and Austria following natural disasters that took place in these Member States in the course of 2019.

The corresponding appropriations are to be recorded under Article 13 06 01 (*EU Solidarity Fund - Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy*), after having deducted the advances already paid out to Portugal and Spain (EUR 6.50 million).

II. CONCLUSION

On 25 May 2020, the Council adopted its position on DAB No 4 to the general budget for 2020 as set out in the ANNEX.

TECHNICAL ANNEX

VOLUME 1

TOTAL REVENUE

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2020 pursuant to Article 1 of Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union

EXPENDITURE

Description	Budget 2020 ¹	Budget 2019 ²	Change (%)
1. Smart and inclusive growth	72 353 828 442	67 556 947 173	+ 7,10
2. Sustainable growth: natural resources	57 904 492 439	57 399 857 331	+ 0,88
3. Security and citizenship	5 278 527 141	3 527 434 894	+ 49,64
4. Global Europe	8 944 061 191	9 358 295 603	- 4,43
5. Administration	10 274 196 704	9 944 904 743	+ 3,31
6. Compensation	p.m.	p.m.	—
Special instruments	690 998 208	705 051 794	- 1,99
Total expenditure ³	155 446 104 125	148 492 491 538	+ 4,68

REVENUE

Description	Budget 2020 ⁴	Budget 2019 ⁵	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 928 450 061	1 894 392 136	+ 1,80
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	3 218 373 955	1 802 988 329	+78,50
Repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	p.m.	—
Net balance of own resources accruing from VAT and GNI-based own resources for earlier years (Chapters 3 1, 3 2 and 3 3)	p.m.	p.m.	—
Total revenue for Titles 3 to 9	5 146 824 016	3 697 380 465	+39,20
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	22 156 900 000	21 471 164 786	+ 3,19
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	18 945 245 250	17 738 667 150	+ 6,80
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	109 197 134 859	105 585 279 137	+ 3,42
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom ⁶	150 299 280 109	144 795 111 073	+ 3,80
Total revenue ⁷	155 446 104 125	148 492 491 538	+ 4,68

¹ The figures in this column correspond to those in the 2020 budget (OJ L 57, 27.2.2020, p. 1) plus amending budgets No 1 and 2/2020 and draft amending budgets No 3 to 4/2020.

² The figures in this column correspond to those in the 2019 budget (OJ L 67, 7.3.2019, p. 1) plus amending budgets No 1 to 3/2019.

³ 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’.

⁴ The figures in this column correspond to those in the 2020 budget (OJ L 57, 27.2.2020, p. 1) plus amending budgets No 1 and 2/2020 and draft amending budgets No 3 to 4/2020.

⁵ The figures in this column correspond to those in the 2019 budget (OJ L 67, 7.3.2019, p. 1) plus amending budgets No 1 to 3/2019.

⁶ The own resources for the 2020 budget are determined on the basis of the budget forecasts adopted at the 175th meeting of the Advisory Committee on Own Resources on 24 May 2019.

⁷ 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’.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases to point (b) of Article 2(1) of Decision 2014/335/EU, 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 ⁸	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	2 064 785 000	4 828 731 000	50	2 414 365 500	2 064 785 000	
Bulgaria	294 223 000	619 079 000	50	309 539 500	294 223 000	
Czechia	954 547 000	2 157 592 000	50	1 078 796 000	954 547 000	
Denmark	1 236 816 000	3 248 081 000	50	1 624 040 500	1 236 816 000	
Germany	15 101 735 000	36 775 058 000	50	18 387 529 000	15 101 735 000	
Estonia	137 193 000	280 639 000	50	140 319 500	137 193 000	
Ireland	960 910 000	2 784 713 000	50	1 392 356 500	960 910 000	
Greece	766 480 000	1 973 712 000	50	986 856 000	766 480 000	
Spain	5 902 319 000	12 978 152 000	50	6 489 076 000	5 902 319 000	
France	11 424 424 000	25 387 121 000	50	12 693 560 500	11 424 424 000	
Croatia	353 644 000	551 259 000	50	275 629 500	275 629 500	Croatia
Italy	7 379 229 000	18 340 730 000	50	9 170 365 000	7 379 229 000	
Cyprus	147 038 000	219 566 000	50	109 783 000	109 783 000	Cyprus
Latvia	127 770 000	328 766 000	50	164 383 000	127 770 000	
Lithuania	201 136 000	483 628 000	50	241 814 000	201 136 000	
Luxembourg	322 993 000	442 746 000	50	221 373 000	221 373 000	Luxembourg
Hungary	612 612 000	1 437 840 000	50	718 920 000	612 612 000	
Malta	94 154 000	132 750 000	50	66 375 000	66 375 000	Malta
Netherlands	3 436 775 000	8 302 270 000	50	4 151 135 000	3 436 775 000	
Austria	1 867 511 000	4 131 641 000	50	2 065 820 500	1 867 511 000	
Poland	2 664 822 000	5 358 014 000	50	2 679 007 000	2 664 822 000	
Portugal	1 102 521 000	2 105 933 000	50	1 052 966 500	1 052 966 500	Portugal
Romania	804 913 000	2 266 156 000	50	1 133 078 000	804 913 000	
Slovenia	236 104 000	507 667 000	50	253 833 500	236 104 000	
Slovakia	363 409 000	999 569 000	50	499 784 500	363 409 000	
Finland	1 051 297 000	2 487 111 000	50	1 243 555 500	1 051 297 000	
Sweden	2 102 533 000	4 888 140 000	50	2 444 070 000	2 102 533 000	
United Kingdom	12 053 669 000	25 863 586 000	50	12 931 793 000	12 053 669 000	
Total	73 765 562 000	169 880 250 000		84 940 125 000	73 471 339 000	

⁸ The base to be used does not exceed 50 % of GNI.

TABLE 2

**Breakdown of own resources accruing from VAT
pursuant to point (b) of Article 2(1) of Decision 2014/335/EU, 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	2 064 785 000	0,30	619 435 500
Bulgaria	294 223 000	0,30	88 266 900
Czechia	954 547 000	0,30	286 364 100
Denmark	1 236 816 000	0,30	371 044 800
Germany	15 101 735 000	0,15	2 265 260 250
Estonia	137 193 000	0,30	41 157 900
Ireland	960 910 000	0,30	288 273 000
Greece	766 480 000	0,30	229 944 000
Spain	5 902 319 000	0,30	1 770 695 700
France	11 424 424 000	0,30	3 427 327 200
Croatia	275 629 500	0,30	82 688 850
Italy	7 379 229 000	0,30	2 213 768 700
Cyprus	109 783 000	0,30	32 934 900
Latvia	127 770 000	0,30	38 331 000
Lithuania	201 136 000	0,30	60 340 800
Luxembourg	221 373 000	0,30	66 411 900
Hungary	612 612 000	0,30	183 783 600
Malta	66 375 000	0,30	19 912 500
Netherlands	3 436 775 000	0,15	515 516 250
Austria	1 867 511 000	0,30	560 253 300
Poland	2 664 822 000	0,30	799 446 600
Portugal	1 052 966 500	0,30	315 889 950
Romania	804 913 000	0,30	241 473 900
Slovenia	236 104 000	0,30	70 831 200
Slovakia	363 409 000	0,30	109 022 700
Finland	1 051 297 000	0,30	315 389 100
Sweden	2 102 533 000	0,15	315 379 950
United Kingdom	12 053 669 000	0,30	3 616 100 700
Total	73 471 339 000		18 945 245 250

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, 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	4 828 731 000		3 103 854 569
Bulgaria	619 079 000		397 937 094
Czechia	2 157 592 000		1 386 876 135
Denmark	3 248 081 000		2 087 830 333
Germany	36 775 058 000		23 638 598 177
Estonia	280 639 000		180 391 627
Ireland	2 784 713 000		1 789 982 538
Greece	1 973 712 000		1 268 680 117
Spain	12 978 152 000		8 342 211 730
France	25 387 121 000		16 318 558 959
Croatia	551 259 000		354 343 153
Italy	18 340 730 000		11 789 217 212
Cyprus	219 566 000		141 134 582
Latvia	328 766 000	0,6427889 ⁹	211 327 127
Lithuania	483 628 000		310 870 698
Luxembourg	442 746 000		284 592 203
Hungary	1 437 840 000		924 227 557
Malta	132 750 000		85 330 223
Netherlands	8 302 270 000		5 336 606 797
Austria	4 131 641 000		2 655 772 872
Poland	5 358 014 000		3 444 071 794
Portugal	2 105 933 000		1 353 670 305
Romania	2 266 156 000		1 456 659 867
Slovenia	507 667 000		326 322 700
Slovakia	999 569 000		642 511 833
Finland	2 487 111 000		1 598 687 283
Sweden	4 888 140 000		3 142 042 014
United Kingdom	25 863 586 000		16 624 825 360
Total	169 880 250 000		109 197 134 859

⁹ Calculation of rate: $(109\,197\,134\,859) / (169\,880\,250\,000) = 0,642788875451973$.

TABLE 4

Calculation of the gross reduction in GNI contribution for Denmark, Netherlands and Sweden and its financing, pursuant to Article 2(5) of Decision 2014/335/EU, Euratom (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,84	32 315 590	32 315 590
Bulgaria		0,36	4 143 098	4 143 098
Czechia		1,27	14 439 375	14 439 375
Denmark	- 146 333 564	1,91	21 737 317	- 124 596 247
Germany		21,65	246 111 806	246 111 806
Estonia		0,17	1 878 136	1 878 136
Ireland		1,64	18 636 293	18 636 293
Greece		1,16	13 208 785	13 208 785
Spain		7,64	86 854 423	86 854 423
France		14,94	169 899 670	169 899 670
Croatia		0,32	3 689 222	3 689 222
Italy		10,80	122 742 708	122 742 708
Cyprus		0,13	1 469 414	1 469 414
Latvia		0,19	2 200 219	2 200 219
Lithuania		0,28	3 236 611	3 236 611
Luxembourg		0,26	2 963 014	2 963 014
Hungary		0,85	9 622 538	9 622 538
Malta		0,08	888 410	888 410
Netherlands	- 782 321 749	4,89	55 561 753	- 726 759 996
Austria		2,43	27 650 415	27 650 415
Poland		3,15	35 857 741	35 857 741
Portugal		1,24	14 093 655	14 093 655
Romania		1,33	15 165 924	15 165 924
Slovenia		0,30	3 397 489	3 397 489
Slovakia		0,59	6 689 472	6 689 472
Finland		1,46	16 644 634	16 644 634
Sweden	- 208 243 919	2,88	32 713 177	- 175 530 742
United Kingdom		15,22	173 088 343	173 088 343
Total	-1 136 899 232	100,00	1 136 899 232	0
EU GDP price deflator, in EUR (spring 2019 economic forecast) : (a) 2011 EU-27 = 100,0000 / (b) 2013 EU-27 = 102,9958 (c) 2013 EU-28 = 102,9874 / (d) 2020 EU-28 = 112,5551				
Lump sum for Netherlands: in 2020 prices: 695 000 000 EUR × [(b/a) × (d/c)] = 782 321 749 EUR				
Lump sum for Sweden: in 2020 prices: 185 000 000 EUR × [(b/a) × (d/c)] = 208 243 919 EUR				
Lump sum for Denmark: in 2020 prices: 130 000 000 EUR × [(b/a) × (d/c)] = 146 333 564 EUR				

TABLE 5

**Correction of budgetary imbalances for the United Kingdom for the year 2019
pursuant to Article 4 of Decision 2014/335/EU, Euratom (Chapter 1 5)**

Description	Coefficient ¹⁰ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,3037	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3015	
3. (1) – (2)	9,0022	
4. Total allocated expenditure		130 008 765 143
5. Enlargement related expenditure ¹¹		30 694 725 929
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		99 314 039 214
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 900 699 546
8. United Kingdom's advantage ¹²		690 825 371
9. Core United Kingdom's correction = (7) – (8)		5 209 874 175
10. Windfall gains deriving from traditional own resources ¹³		- 44 494 806
11. Correction for the United Kingdom = (9) – (10)		5 254 368 981

¹⁰ Rounded percentages.

¹¹ The amount of enlargement-related expenditure corresponds to total allocated expenditure in 13 Member States (that have acceded to the Union after 30 April 2004), except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section.

¹² 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.

¹³ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 20 % as of 1 January 2014 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 254 368 981 (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	2,84	3,35	5,37		1,51	4,87	255 665 342
Bulgaria	0,36	0,43	0,69		0,19	0,62	32 778 186
Czechia	1,27	1,50	2,40		0,68	2,17	114 237 363
Denmark	1,91	2,26	3,61		1,02	3,27	171 975 150
Germany	21,65	25,54	0,00	-19,15	0,00	6,38	335 429 452
Estonia	0,17	0,19	0,31		0,09	0,28	14 858 907
Ireland	1,64	1,93	3,10		0,87	2,81	147 441 346
Greece	1,16	1,37	2,19		0,62	1,99	104 501 525
Spain	7,64	9,01	14,43		4,07	13,08	687 150 240
France	14,94	17,63	28,23		7,95	25,58	1 344 164 122
Croatia	0,32	0,38	0,61		0,17	0,56	29 187 341
Italy	10,80	12,74	20,40		5,75	18,48	971 081 015
Cyprus	0,13	0,15	0,24		0,07	0,22	11 625 294
Latvia	0,19	0,23	0,37		0,10	0,33	17 407 073
Lithuania	0,28	0,34	0,54		0,15	0,49	25 606 504
Luxembourg	0,26	0,31	0,49		0,14	0,45	23 441 937
Hungary	0,85	1,00	1,60		0,45	1,45	76 128 874
Malta	0,08	0,09	0,15		0,04	0,13	7 028 674
Netherlands	4,89	5,76	0,00	-4,32	0,00	1,44	75 725 942
Austria	2,43	2,87	0,00	-2,15	0,00	0,72	37 685 164
Poland	3,15	3,72	5,96		1,68	5,40	283 689 127
Portugal	1,24	1,46	2,34		0,66	2,12	111 502 190
Romania	1,33	1,57	2,52		0,71	2,28	119 985 468
Slovenia	0,30	0,35	0,56		0,16	0,51	26 879 289
Slovakia	0,59	0,69	1,11		0,31	1,01	52 923 874
Finland	1,46	1,73	2,77		0,78	2,51	131 684 305
Sweden	2,88	3,39	0,00	-2,55	0,00	0,85	44 585 277
United Kingdom	15,22	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,17	28,17	100,00	5 254 368 981

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing¹⁴ 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 ¹⁵
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	Collection costs (20 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Reduction in favour of: Denmark, Netherlands and Sweden	United Kingdom correction	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.	2 264 600 000	2 264 600 000	566 150 000	619 435 500	3 103 854 569	32 315 590	255 665 342	4 011 271 001	3.13	6 275 871 001
Bulgaria	p.m.	113 700 000	113 700 000	28 425 000	88 266 900	397 937 094	4 143 098	32 778 186	523 125 278	0.41	636 825 278
Czechia	p.m.	316 800 000	316 800 000	79 200 000	286 364 100	1 386 876 135	14 439 375	114 237 363	1 801 916 973	1.41	2 118 716 973
Denmark	p.m.	372 700 000	372 700 000	93 175 000	371 044 800	2 087 830 333	- 124 596 247	171 975 150	2 506 254 036	1.96	2 878 954 036
Germany	p.m.	4 257 000 000	4 257 000 000	1 064 250 000	2 265 260 250	23 638 598 177	246 111 806	335 429 452	26 485 399 685	20.67	30 742 399 685
Estonia	p.m.	36 900 000	36 900 000	9 225 000	41 157 900	180 391 627	1 878 136	14 858 907	238 286 570	0.19	275 186 570
Ireland	p.m.	333 400 000	333 400 000	83 350 000	288 273 000	1 789 982 538	18 636 293	147 441 346	2 244 333 177	1.75	2 577 733 177
Greece	p.m.	193 100 000	193 100 000	48 275 000	229 944 000	1 268 680 117	13 208 785	104 501 525	1 616 334 427	1.26	1 809 434 427
Spain	p.m.	1 660 500 000	1 660 500 000	415 125 000	1 770 695 700	8 342 211 730	86 854 423	687 150 240	10 886 912 093	8.50	12 547 412 093
France	p.m.	1 823 600 000	1 823 600 000	455 900 000	3 427 327 200	16 318 558 959	169 899 670	1 344 164 122	21 259 949 951	16.59	23 083 549 951
Croatia	p.m.	41 300 000	41 300 000	10 325 000	82 688 850	354 343 153	3 689 222	29 187 341	469 908 566	0.37	511 208 566
Italy	p.m.	1 998 200 000	1 998 200 000	499 550 000	2 213 768 700	11 789 217 212	122 742 708	971 081 015	15 096 809 635	11.78	17 095 009 635
Cyprus	p.m.	27 100 000	27 100 000	6 775 000	32 934 900	141 134 582	1 469 414	11 625 294	187 164 190	0.15	214 264 190
Latvia	p.m.	47 000 000	47 000 000	11 750 000	38 331 000	211 327 127	2 200 219	17 407 073	269 265 419	0.21	316 265 419
Lithuania	p.m.	108 500 000	108 500 000	27 125 000	60 340 800	310 870 698	3 236 611	25 606 504	400 054 613	0.31	508 554 613
Luxembourg	p.m.	16 800 000	16 800 000	4 200 000	66 411 900	284 592 203	2 963 014	23 441 937	377 409 054	0.29	394 209 054
Hungary	p.m.	223 900 000	223 900 000	55 975 000	183 783 600	924 227 557	9 622 538	76 128 874	1 193 762 569	0.93	1 417 662 569
Malta	p.m.	14 700 000	14 700 000	3 675 000	19 912 500	85 330 223	888 410	7 028 674	113 159 807	0.09	127 859 807
Netherlands	p.m.	2 758 500 000	2 758 500 000	689 625 000	515 516 250	5 336 606 797	- 726 759 996	75 725 942	5 201 088 993	4.06	7 959 588 993
Austria	p.m.	222 900 000	222 900 000	55 725 000	560 253 300	2 655 772 872	27 650 415	37 685 164	3 281 361 751	2.56	3 504 261 751

¹⁴ p.m. (own resources + other revenue = total revenue = total expenditure); (150 299 280 109 + 5 146 824 016 = 155 446 104 125 = 155 446 104 125).

¹⁵ Total own resources as percentage of GNI: (150 299 280 109) / (16 988 025 000 000) = 0,88 %; own resources ceiling as percentage of GNI: 1,20 %.

Poland	p.m.	844 800 000	844 800 000	211 200 000	799 446 600	3 444 071 794	35 857 741	283 689 127	4 563 065 262	3.56	5 407 865 262
Portugal	p.m.	199 900 000	199 900 000	49 975 000	315 889 950	1 353 670 305	14 093 655	111 502 190	1 795 156 100	1.40	1 995 056 100
Romania	p.m.	206 000 000	206 000 000	51 500 000	241 473 900	1 456 659 867	15 165 924	119 985 468	1 833 285 159	1.43	2 039 285 159
Slovenia	p.m.	90 700 000	90 700 000	22 675 000	70 831 200	326 322 700	3 397 489	26 879 289	427 430 678	0.33	518 130 678
Slovakia	p.m.	107 700 000	107 700 000	26 925 000	109 022 700	642 511 833	6 689 472	52 923 874	811 147 879	0.63	918 847 879
Finland	p.m.	163 500 000	163 500 000	40 875 000	315 389 100	1 598 687 283	16 644 634	131 684 305	2 062 405 322	1.61	2 225 905 322
Sweden	p.m.	538 600 000	538 600 000	134 650 000	315 379 950	3 142 042 014	- 175 530 742	44 585 277	3 326 476 499	2.60	3 865 076 499
United Kingdom	p.m.	3 174 500 000	3 174 500 000	793 625 000	3 616 100 700	16 624 825 360	173 088 343	- 5 254 368 981	15 159 645 422	11.83	18 334 145 422
Total	p.m.	22 156 900 000	22 156 900 000	5 539 225 000	18 945 245 250	109 197 134 859	0	0	128 142 380 109	100,00	150 299 280 109

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE —

Figures

Title	Heading	Budget 2020	Council position on DAB No 4/2020	New amount
1	OWN RESOURCES	150 026 781 901	272 498 208	150 299 280 109
3	SURPLUSES, BALANCES AND ADJUSTMENTS	3 218 373 955	p.m.	3 218 373 955
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 651 322 700	p.m.	1 651 322 700
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	15 050 000	p.m.	15 050 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	130 000 000	p.m.	130 000 000
7	DEFAULT INTEREST AND FINES	115 000 000	p.m.	115 000 000
8	BORROWING AND LENDING OPERATIONS	2 076 361	p.m.	2 076 361
9	MISCELLANEOUS REVENUE	15 001 000	p.m.	15 001 000
	Total	155 173 605 917	272 498 208	155 446 104 125

TITLE 1 — OWN RESOURCES

Figures

Title Chapter	Heading	Budget 2020	Council position on DAB No 4/2020	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM)	p.m.	p.m.	p.m.
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	22 156 900 000	p.m.	22 156 900 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	18 945 245 250	p.m.	18 945 245 250
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	108 924 636 651	272 498 208	109 197 134 859
1 5	CORRECTION OF BUDGETARY IMBALANCES	0	p.m.	0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	0	p.m.	0
	Title 1 — Total	150 026 781 901	272 498 208	150 299 280 109

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM

Figures

Title Chapter Article Item	Heading	Budget 2020	Council position on DAB No 4/2020	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM			
1 4 0	<i>Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom</i>	108 924 636 651	272 498 208	109 197 134 859
	Chapter 1 4 — Total	108 924 636 651	272 498 208	109 197 134 859

Article 1 4 0 — Own resources based on gross national income pursuant to point (c) of Article 2(1) of Decision 2014/335/EU, Euratom

Figures

Budget 2020	Council position on DAB No 4/2020	New amount
108 924 636 651	272 498 208	109 197 134 859

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 and other revenue in any particular year. By implication, the GNI-based resource ensures that the general budget of the Union 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 (VAT-based payments, 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’ gross national income for financial 2020 year is 0,6428 %.

Legal basis

Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union (OJ L 168, 7.6.2014, p. 105), and in particular point (c) of Article 2(1) thereof.

Member State	Budget 2020	Council position on DAB No 4/2020	New amount
Belgium	3 096 108 992	7 745 577	3 103 854 569
Bulgaria	396 944 054	993 040	397 937 094
Czechia	1 383 415 227	3 460 908	1 386 876 135
Denmark	2 082 620 215	5 210 118	2 087 830 333
Germany	23 579 608 759	58 989 418	23 638 598 177
Estonia	179 941 465	450 162	180 391 627
Ireland	1 785 515 689	4 466 849	1 789 982 538
Greece	1 265 514 163	3 165 954	1 268 680 117
Spain	8 321 393 988	20 817 742	8 342 211 730
France	16 277 836 479	40 722 480	16 318 558 959
Croatia	353 458 900	884 253	354 343 153
Italy	11 759 797 570	29 419 642	11 789 217 212
Cyprus	140 782 385	352 197	141 134 582
Latvia	210 799 767	527 360	211 327 127
Lithuania	310 094 930	775 768	310 870 698
Luxembourg	283 882 012	710 191	284 592 203
Hungary	921 921 174	2 306 383	924 227 557
Malta	85 117 284	212 939	85 330 223
Netherlands	5 323 289 453	13 317 344	5 336 606 797
Austria	2 649 145 470	6 627 402	2 655 772 872
Poland	3 435 477 215	8 594 579	3 444 071 794
Portugal	1 350 292 261	3 378 044	1 353 670 305
Romania	1 453 024 815	3 635 052	1 456 659 867
Slovenia	325 508 371	814 329	326 322 700
Slovakia	640 908 464	1 603 369	642 511 833
Finland	1 594 697 806	3 989 477	1 598 687 283
Sweden	3 134 201 141	7 840 873	3 142 042 014
United Kingdom	16 583 338 602	41 486 758	16 624 825 360
Article 1 4 0 — Total	108 924 636 651	272 498 208	109 197 134 859

SECTION III

COMMISSION

EXPENDITURE — EXPENDITURE

Figures

Title	Heading	Budget 2020		Council position on DAB No 4/2020		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	Economic and financial affairs	550 910 219	1 501 374 219	p.m.	p.m.	550 910 219	1 501 374 219
02	Internal market, industry, entrepreneurship and SMEs	3 203 612 540	2 706 787 634	p.m.	p.m.	3 203 612 540	2 706 787 634
03	Competition	116 380 398	116 380 398	p.m.	p.m.	116 380 398	116 380 398
04	Employment, social affairs and inclusion	14 881 605 545	13 394 134 411	p.m.	p.m.	14 881 605 545	13 394 134 411
05	Agriculture and rural development	58 698 932 091	57 007 767 922	p.m.	p.m.	58 698 932 091	57 007 767 922
06	Mobility and transport	4 871 268 495	3 065 461 523	p.m.	p.m.	4 871 268 495	3 065 461 523
07	Environment	555 989 653	410 691 242	p.m.	p.m.	555 989 653	410 691 242
08	Research and innovation	7 987 937 964	7 093 573 238	p.m.	p.m.	7 987 937 964	7 093 573 238
09	Communications networks, content and technology	2 684 291 569	2 310 507 713	p.m.	p.m.	2 684 291 569	2 310 507 713
10	Direct research	452 584 121	446 424 944	p.m.	p.m.	452 584 121	446 424 944
11	Maritime affairs and fisheries	1 096 734 831	904 804 693	p.m.	p.m.	1 096 734 831	904 804 693
	Reserves(40 02 41)	67 843 000	64 300 000	p.m.	p.m.	67 843 000	64 300 000
		1 164 577 831	969 104 693	p.m.	p.m.	1 164 577 831	969 104 693
12	Financial stability, financial services and capital markets union	114 419 241	115 165 918	p.m.	p.m.	114 419 241	115 165 918
13	Regional and urban policy	42 471 510 173	36 055 407 098	272 498 208	272 498 208	42 744 008 381	36 327 905 306
14	Taxation and customs union	177 055 750	170 293 750	p.m.	p.m.	177 055 750	170 293 750
15	Education and culture	4 828 897 829	4 457 288 075	p.m.	p.m.	4 828 897 829	4 457 288 075
16	Communication	219 381 095	216 738 095	p.m.	p.m.	219 381 095	216 738 095
17	Health and food safety	668 839 926	625 083 932	p.m.	p.m.	668 839 926	625 083 932
18	Migration and home affairs	5 727 715 528	4 186 600 656	p.m.	p.m.	5 727 715 528	4 186 600 656
	Reserves(40 02 41)	1 003 000	1 003 000	p.m.	p.m.	1 003 000	1 003 000
		5 728 718 528	4 187 603 656	p.m.	p.m.	5 728 718 528	4 187 603 656
19	Foreign policy instruments	907 036 746	808 717 831	p.m.	p.m.	907 036 746	808 717 831
20	Trade	119 662 291	118 971 291	p.m.	p.m.	119 662 291	118 971 291
21	International cooperation and development	3 819 395 952	3 320 689 539	p.m.	p.m.	3 819 395 952	3 320 689 539
22	Neighbourhood and enlargement negotiations	4 349 309 007	3 379 739 705	p.m.	p.m.	4 349 309 007	3 379 739 705
23	Humanitarian aid and civil protection	1 740 017 691	1 536 881 622	p.m.	p.m.	1 740 017 691	1 536 881 622
24	Fight against fraud	84 569 600	80 879 853	p.m.	p.m.	84 569 600	80 879 853
25	Commission's policy coordination and legal advice	261 638 248	262 663 248	p.m.	p.m.	261 638 248	262 663 248
26	Commission's administration	1 169 128 790	1 168 977 000	p.m.	p.m.	1 169 128 790	1 168 977 000
27	Budget	72 732 451	72 732 451	p.m.	p.m.	72 732 451	72 732 451
28	Audit	20 254 041	20 254 041	p.m.	p.m.	20 254 041	20 254 041
29	Statistics	162 101 479	159 101 479	p.m.	p.m.	162 101 479	159 101 479
30	Pensions and related expenditure	2 133 215 000	2 133 215 000	p.m.	p.m.	2 133 215 000	2 133 215 000
31	Language services	410 651 078	410 651 078	p.m.	p.m.	410 651 078	410 651 078
32	Energy	2 399 423 663	1 870 314 222	p.m.	p.m.	2 399 423 663	1 870 314 222
33	Justice and consumers	285 532 215	281 548 093	p.m.	p.m.	285 532 215	281 548 093
34	Climate action	180 975 805	114 778 918	p.m.	p.m.	180 975 805	114 778 918
40	Reserves	537 763 000	358 500 000	p.m.	p.m.	537 763 000	358 500 000
	Total	167 961 474 025	150 883 100 832	272 498 208	272 498 208	168 233 972 233	151 155 599 040

Title	Heading	Budget 2020		Council position on DAB No 4/2020		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
	Of which Reserves: 40 02 41	68 846 000	65 303 000	p.m.	p.m.	68 846 000	65 303 000

TITLE 13 — REGIONAL AND URBAN POLICY

Figures

Title Chapter	Heading	FF	Budget 2020		Council position on DAB No 4/2020		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 01	Administrative expenditure of the 'Regional and urban policy' policy area		93 498 974	93 498 974	p.m.	p.m.	93 498 974	93 498 974
13 03	European Regional Development Fund and other regional operations		32 036 715 121	27 453 357 448	p.m.	p.m.	32 036 715 121	27 453 357 448
13 04	Cohesion Fund	1	10 089 302 692	8 323 164 696	p.m.	p.m.	10 089 302 692	8 323 164 696
13 05	Instrument for Pre-Accession Assistance — Regional development and regional and territorial cooperation		81 436 386	43 585 980	p.m.	p.m.	81 436 386	43 585 980
13 06	Solidarity Fund	9	50 000 000	50 000 000	272 498 208	272 498 208	322 498 208	322 498 208
13 07	Aid Regulation	4	35 762 000	37 000 000	p.m.	p.m.	35 762 000	37 000 000
13 08	Structural Reform Support Programme – Operational technical assistance		84 795 000	54 800 000	p.m.	p.m.	84 795 000	54 800 000
	Title 13 — Total		42 471 510 173	36 055 407 098	272 498 208	272 498 208	42 744 008 381	36 327 905 306

CHAPTER 13 06 — SOLIDARITY FUND

Figures

Title Chapter Article Item	Heading	FF	Budget 2020		Council position on DAB No 4/2020		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 06	Solidarity Fund							
13 06 01	<i>Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy</i>	9	50 000 000	50 000 000	272 498 208	272 498 208	322 498 208	322 498 208
13 06 02	<i>Assistance to countries negotiating for accession in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy</i>	9	p.m.	p.m.			p.m.	p.m.
	Chapter 13 06 — Total		50 000 000	50 000 000	272 498 208	272 498 208	322 498 208	322 498 208

Article 13 06 01 — Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy

Figures

Budget 2020		Council position on DAB No 4/2020		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
50 000 000	50 000 000	272 498 208	272 498 208	322 498 208	322 498 208

Remarks

This article is intended to record appropriations resulting from the mobilisation of the European Union Solidarity Fund in the event of major or regional disasters in the Member States. Assistance should be provided in connection with natural disasters to the Member States concerned, with a deadline being laid down for use of the financial assistance awarded and provision being made for beneficiary Member States to substantiate the use made of the assistance they receive. Assistance received which is subsequently offset by third-party payments, or received in excess of the final valuation of damage should be recovered.

Legal basis

Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020 (OJ L 347, 20.12.2013, p. 884), and in particular Article 10 thereof.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council, submitted by the Commission on 4 September 2019, amending Council Regulation (EC) No 2012/2002 in order to provide financial assistance to Member States to cover serious financial burden inflicted on them following a withdrawal of the United Kingdom from the Union without an agreement (COM(2019) 0399).