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**DRAFT General Budget
of the European Union
for the financial year 2015**

GENERAL INTRODUCTION

DOCUMENTS

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GENERAL INTRODUCTION



DRAFT GENERAL BUDGET 2015

STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

Having regard to:

- the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
- Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union¹ and in particular Article 38 thereof,
- the Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020², and in particular Article 13 thereof,
- the original draft general budget of the European Union for the financial year 2015 presented by the Commission on 24 June 2014³,
- the amending letter No 1/2015⁴,
- the Council's position on the original draft general budget of the European Union for the financial year 2015 adopted by the Council on 2 September 2014,
- the European Parliament's amendments on the Council's position on the original draft general budget of the European Union for the financial year 2015, adopted by the European Parliament on 22 October 2014,

The European Commission hereby presents to the budgetary authority the draft general budget for 2015.

¹ OJ L 296, 26.10.2012, p. 1.
² OJ L 347, 20.12.2013, p. 884.
³ COM(2014) 300.
⁴ COM(2014) 637.

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CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

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

1. INTRODUCTION

On 24 June 2014, the Commission transmitted the Draft Budget for 2015 in all the official languages⁵. On 2 September 2014, Council completed its reading of the Draft Budget and on 22 October 2014, the European Parliament voted its reading. As the European Parliament adopted amendments to the Draft Budget, which could not be accepted by the Council, a Conciliation Committee was convened, in accordance with Article 314 §4(c) of the Treaty on the Functioning of the European Union (TFEU).

The Conciliation Committee worked over a period of twenty-one days, between 28 October and 17 November 2014. Although significant progress was made during the discussions, including as regards the acceptance of the need to mobilise the Contingency Margin for payment appropriations in 2014, it was not possible to reconcile the positions of the European Parliament and Council within the time period allowed, in particular with regard to the level of payment appropriations to meet outstanding payment needs for 2014. This prevented reaching an agreement on the 2015 budget, as well as on Draft Amending Budget No 2/2014⁶, No 3/2014⁷, No 4/2014⁸, No 5/2014⁹ and No 7/2014¹⁰ as all these were considered as a package by the European Parliament and Council¹¹.

In the absence of agreement in the Conciliation Committee, the Commission now submits a new Draft Budget 2015, in accordance with Article 314 §8 of the TFEU. The Commission is seeking to reconcile the positions of the two arms of the Budgetary Authority in this proposal for a new Draft Budget, without recourse to a further period of Conciliation. The consequences of non-agreement on the budget would be the recourse to provisional twelfths in 2015, with detrimental effects on the implementation of key policies and programmes and would send a damaging message to the citizens of Europe at a time of economic uncertainty.

With this imperative of reaching a timely adoption of the 2015 budget, the Commission proposal for a new Draft Budget for 2015 builds on the progress made on budget 2015 in the Conciliation Committee, which to a large extent restored the Commission's original Draft Budget, as amended by Amending Letter No 1/2015¹², in particular for commitments, though with a lower level for payments. This proposal also takes into account recent discussions and proposals to maximise the contribution of the EU budget to economic growth. In this regard, the proposal for a new Draft Budget is focused on supporting in particular those policies in favour of competitiveness and economic convergence, thus contributing to growth and jobs, as well as those budget lines which allow Europe to address crises especially in its neighbourhood. It also reflects the 10 priority policy areas set out in the political guidelines for the new Commission¹³, such as boosting jobs, growth and investment, connecting the digital single market, increasing the resilience of the energy supply while fighting against global warming, securing Europe's borders and having a stronger Europe when it comes to foreign policy.

⁵ COM(2014) 300, 24.6.2014.

⁶ COM(2014) 234, 15.4.2014.

⁷ COM(2014) 329, 28.5.2014.

⁸ COM(2014) 461, 9.7.2014.

⁹ COM(2014) 564, 8.9.2014.

¹⁰ COM(2014) 650 17.10.2014

¹¹ Even if Draft Amending Budget No 6/2014 was also part of the package discussed in the Conciliation Committee, its adoption was planned to take place in December, so as to be able to take into account the necessary adjustments of the own resources, in particular as regards the amounts for VAT and GNI balances effectively made available on the first working day of December 2014.

¹² COM(2014) 637, 15.10.2014.

¹³ "An agenda for jobs, growth, fairness and democratic change": Political Guidelines for the next European Commission, Opening Statement of President Juncker in the European Parliament plenary session in Strasbourg on 15 July 2014.

2. THE MULTIANNUAL FINANCIAL FRAMEWORK AND THE NEW 2015 DRAFT BUDGET

2.1. Ceilings of the multiannual financial framework for the 2015 budget

The ceilings for commitment and payment appropriations in the multiannual financial framework (MFF)¹⁴ for the establishment of the 2015 draft budget are presented in the table below:

| Heading | | 2015 commitment appropriations in million EUR, at current prices |
|--|--|--|
| Commitment appropriations | | |
| 1. | Smart and inclusive growth | 66 813,0 |
| 1a | Competitiveness for growth and jobs | 17 666,0 |
| 1b | Economic, social and territorial cohesion | 49 147,0 |
| 2. | Sustainable growth: natural resources | 59 599,0 |
| | of which: European Agricultural Guarantee Fund (EAGF) — Market related expenditure and direct payments | 44 313,0 |
| 3. | Security and citizenship | 2 246,0 |
| 4. | Global Europe | 8 749,0 |
| 5. | Administration | 9 076,0 |
| | of which: Administrative expenditure of the institutions | 7 351,0 |
| 6. | Compensations | 0,0 |
| TOTAL COMMITMENT APPROPRIATIONS | | 146 483,0 |
| TOTAL PAYMENT APPROPRIATIONS | | 141 901,0 |

In the MFF, the overall ceiling for commitment appropriations (CA) is set at EUR 146 483 million, which represents 1,05 % of EU gross national income (GNI). The ceiling for payment appropriations (PA) is EUR 141 901 million, or 1,02 % of GNI.

2.2. Overview on the new 2015 Draft Budget

(Commitment (CA) and payment (PA) appropriations in million EUR, rounded figures at current prices)

| Heading | Budget 2014 ⁽¹⁾ | | Budget 2014 adjusted ⁽²⁾ | | Draft budget (DB) 2015 | | Difference 2015 – 2014 (adjusted) | | Difference 2015 / 2014 (adjusted) | |
|---|----------------------------|-----------------|-------------------------------------|-----------------|------------------------|-----------------|-----------------------------------|----------------|-----------------------------------|--------------|
| | (1) | | (2) | | (3) | | (3 – 1) | | (3 / 1) | |
| | CA | PA | CA | PA | CA | PA | CA | PA | CA | PA |
| 1. Smart and inclusive growth | 63 986,3 | 66 374,5 | 63 985,9 | 66 374,0 | 66 718,8 | 66 900,8 | 2 732,9 | 526,7 | 4,3% | 0,8% |
| <i>Of which under Flexibility Instrument</i> | 89,3 | | 89,3 | | 83,3 | | | | | |
| <i>Ceiling</i> | 63 973,0 | | 63 973,0 | | 66 813,0 | | | | | |
| <i>Margin</i> | 76,0 | | 76,4 | | 177,5 | | | | | |
| 1a Competitiveness for growth and jobs | 16 484,0 | 12 028,3 | 16 484,0 | 12 028,3 | 17 488,5 | 15 833,3 | 1 004,5 | 3 805,0 | 6,1% | 31,6% |
| <i>Ceiling</i> | 16 560,0 | | 16 560,0 | | 17 666,0 | | | | | |
| <i>Margin</i> | 76,0 | | 76,0 | | 177,5 | | | | | |
| 1b Economic, social and territorial cohesion | 47 502,3 | 54 346,2 | 47 502,3 | 54 346,2 | 49 230,3 | 51 067,4 | 1 728,0 | -3 278,7 | 3,6% | -6,0% |
| <i>Of which under Flexibility Instrument</i> | 89,3 | | 89,3 | | 83,3 | | | | | |
| <i>Ceiling</i> | 47 413,0 | | 47 413,0 | | 49 147,0 | | | | | |
| <i>Margin</i> | 0,0 | | 0,0 | | 0,0 | | | | | |
| 2. Sustainable growth: natural resources | 59 190,9 | 56 558,8 | 59 190,9 | 56 558,7 | 58 808,6 | 56 231,1 | - 382,3 | - 327,6 | -0,6% | -0,6% |
| <i>Ceiling</i> | 59 303,0 | | 59 303,0 | | 59 599,0 | | | | | |
| <i>Margin</i> | 112,1 | | 112,1 | | 790,4 | | | | | |
| Of which: European Agricultural | 43 778,1 | 43 777,0 | 43 778,1 | 43 777,0 | 43 455,8 | 43 448,3 | - 322,3 | - 328,7 | -0,7% | -0,8% |

¹⁴ OJ L 347, 20.12.2013. The figures are based on the technical adjustment of the financial framework for 2015 in line with movements in GNI, adopted by the Commission on 28 May 2014 (COM(2014) 307).

| Heading | Budget 2014 ⁽¹⁾ | | Budget 2014 adjusted ⁽²⁾ | | Draft budget (DB) 2015 | | Difference 2015 – 2014 (adjusted) | | Difference 2015 / 2014 (adjusted) | |
|---|----------------------------|------------------|-------------------------------------|------------------|------------------------|------------------|-----------------------------------|----------------|-----------------------------------|----------------|
| | (1) | | (2) | | (3) | | (3 – 1) | | (3 / 1) | |
| | CA | PA | CA | PA | CA | PA | CA | PA | CA | PA |
| Guarantee Fund (EAGF) — Market related expenditure and direct payments ⁽²⁾ | | | | | | | | | | |
| <i>Sub-ceiling</i> | 44 130,0 | | 44 130,0 | | 44 313,0 | | | | | |
| <i>Net transfer between EAGF and EAFRD</i> | 351,9 | | 351,9 | | 123,2 | | | | | |
| <i>Sub-margin</i> | 0,0 | | 0,0 | | 734,0 | | | | | |
| 3. Security and citizenship | 2 172,0 | 1 677,0 | 2 172,0 | 1 677,0 | 2 146,7 | 1 884,3 | - 25,3 | 207,3 | -1,2% | 12,4% |
| <i>Ceiling</i> | 2 179,0 | | 2 179,0 | | 2 246,0 | | | | | |
| <i>Margin</i> | 7,0 | | 7,0 | | 99,3 | | | | | |
| 4. Global Europe | 8 325,0 | 6 842,0 | 8 254,2 | 6 780,4 | 8 356,4 | 7 428,0 | 102,3 | 647,6 | 1,2% | 9,6% |
| <i>Ceiling</i> | 8 335,0 | | 8 335,0 | | 8 749,0 | | | | | |
| <i>Margin</i> | 10,0 | | 80,8 | | 392,6 | | | | | |
| 5. Administration | 8 404,5 | 8 405,4 | 8 475,9 | 8 467,5 | 8 680,5 | 8 668,1 | 204,6 | 200,6 | 2,4% | 2,4% |
| <i>Ceiling</i> | 8 721,0 | | 8 721,0 | | 9 076,0 | | | | | |
| <i>Margin</i> | 316,5 | | 245,1 | | 395,5 | | | | | |
| Of which: Administrative expenditure of the institutions | 6 792,2 | 6 793,1 | 6 863,6 | 6 855,2 | 6 961,2 | 6 948,8 | 97,6 | 93,6 | 1,4% | 1,4% |
| <i>Sub-ceiling</i> | 7 056,0 | | 7 056,0 | | 7 351,0 | | | | | |
| <i>Sub-margin</i> | 263,8 | | 192,4 | | 389,8 | | | | | |
| 6. Compensations | 28,6 | 28,6 | 28,6 | 28,6 | 0,0 | 0,0 | - 28,6 | - 28,6 | -100,0% | -100,0% |
| <i>Ceiling</i> | 29,0 | | 29,0 | | 0,0 | | | | | |
| <i>Margin</i> | 0,4 | | 0,4 | | 0,0 | | | | | |
| Appropriations for headings 1 to 6 | 142 107,4 | 139 886,3 | 142 107,4 | 139 886,3 | 144 711,0 | 141 112,3 | 2 603,6 | 1 226,0 | 1,8% | 0,9% |
| <i>Of which under Flexibility Instrument</i> | 89,3 | 0,0 | 89,3 | 0,0 | 83,3 | 11,3 | | | | |
| <i>Of which under Contingency Margin</i> | 0,0 | 4 026,7 | 0,0 | 4 026,7 | 0,0 | 0,0 | | | | |
| <i>Ceiling</i> | 142 540,0 | 135 866,0 | 142 540,0 | 135 866,0 | 146 483,0 | 141 901,0 | | | | |
| <i>Margin</i> | 521,9 | 6,4 | 521,9 | 6,4 | 1 855,3 | 800,0 | | | | |
| Appropriations as % of GNI ⁽³⁾ | 1,05% | 1,04% | 1,05% | 1,04% | 1,04% | 1,01% | | | | |
| Other Special instruments ⁽⁴⁾ | 582,9 | 482,9 | 582,9 | 482,9 | 515,4 | 225,0 | - 67,5 | - 257,9 | -11,6% | -53,4% |
| Total appropriations | 142 690,3 | 140 369,2 | 142 690,3 | 140 369,2 | 145 226,3 | 141 337,3 | 2 536,0 | 968,1 | 1,8% | 0,7% |
| Appropriations as % of GNI ⁽³⁾ | 1,06% | 1,04% | 1,06% | 1,04% | 1,04% | 1,01% | | | | |

- (1) Budget 2014 includes amending budget 1 and draft amending budgets 3 to 8.
- (2) To facilitate the comparison with the new draft budget 2015, the budget 2014 has been adjusted to take into account the transfers of the so-called "common administrative costs" of EU Delegations and of the EU Special Representatives from the Commission section to the EEAS section, as set out in section 3.1.7.
- (3) The draft budget is based on the forecast on GNI issued after the Advisory Committee on Own Resources (ACOR) meeting held on 19 May 2014.
- (4) 'Other Special instruments' includes the 'Emergency Aid Reserve (EAR)', the 'European Globalisation Adjustment Fund (EGF)' and the 'European Union Solidarity Fund (EUSF)'. The corresponding appropriations are considered outside the MFF for the purpose of the calculation of the margins under the ceilings for appropriations. This is also the case for the appropriations related to the Flexibility Instrument.

In terms of *commitment* appropriations, the total expenditure proposed in the new Draft Budget (DB) 2015 (including special instruments) is EUR 145 226,3 million, corresponding to 1,04 % of GNI¹⁵, that is EUR 2 536,0 million more than in 2014 (+ 1,8 %), when including Draft Amending Budgets No 3-8/2014, and leaves a combined total margin of EUR 1 855,3 million under the various ceilings of the MFF.

For *payment* appropriations (including special instruments), the requested total expenditure is EUR 141 337,3 million, corresponding to 1,01 % of GNI. This is an increase of EUR 968,0 million compared to payment appropriations in the 2014 budget (+ 0,7 %), when including Draft Amending Budgets No 3-8/2014, and leaves a margin of EUR 800,0 million under the MFF ceiling.

Commitment appropriations for **Competitiveness for Growth and Jobs (heading 1a)** are set at EUR 17 488,5 million. This is an increase of 6,1 % compared to the 2014 budget, which is mostly due to Horizon 2020, the Connecting Europe Facility (CEF) and the large infrastructure projects 'ITER' and

¹⁵ The Draft Budget is based on the 19 May 2014 forecast of GNI issued after the Advisory Committee on Own Resources (ACOR) meeting.

‘Copernicus’ under this heading, and leaves a margin of EUR 177,5 million. Payment appropriations increase by 31,6 % to EUR 15 833,3 million. This significant increase takes into account the low level of payments in 2014 for programmes such as Horizon 2020 and the need to address the growing level of outstanding commitments while allowing for sufficient pre-financing to launch the new programmes.

For **Economic, Social and Territorial Cohesion (heading 1b)** commitment appropriations increase by 3,6 % to EUR 49 230,3 million, leaving no margin. This includes the additional structural funds foreseen for Cyprus, for which the Commission proposes the mobilisation of the Flexibility Instrument for an amount of EUR 83,3 million in commitment appropriations and EUR 11,3 million in payment appropriations. Payment appropriations decrease by 6,0 % compared to the 2014 budget as modified by Draft Amending Budgets, to EUR 51 067,4 million.

Commitment appropriations of EUR 58 808,6 million are proposed for **Sustainable Growth: Natural Resources (heading 2)**. This level of expenditure represents a -0,6 % reduction compared to the 2014 budget and leaves a margin of EUR 790,4 million under the ceiling. Payment appropriations amount to EUR 56 231,1 million, with the same decrease (-0,6 %) compared to 2014 as modified by Draft Amending Budgets. Integrating the latest update on assigned revenue, the funding for market related expenditure and direct aids reaches EUR 43 455,8 million in commitment appropriations, and EUR 43 448,3 million in payment appropriations. When combining EAGF assigned revenue and requested appropriations, global EAGF expenditure increases by EUR 273,6 million compared to the original draft budget. A margin under the sub-ceiling for market measures and direct aids amounting to EUR 734,0 million is left.

Security and Citizenship (heading 3) sees a 1,2 % decrease¹⁶ in commitment appropriations to EUR 2 146,7 million, leaving a margin of EUR 99,3 million. Payment appropriations increase by 12,4 % to EUR 1 884,3 million, due to the start-up of the Asylum, Migration and Integration Fund and the Internal Security Fund.

Heading 4, Global Europe sees an increase in commitment appropriations of 0,4 % to EUR 8 356,4 million, leaving an unallocated margin of EUR 392,6 million available under the ceiling. Payment appropriations increase by 8,6 % to EUR 7 428,0 million, mostly to take account of the rapidly growing level of outstanding commitments under this heading.

Commitment and payment appropriations for **Administration (heading 5)** for all institutions combined including pensions and European schools increase by 3,3 %, for commitments (EUR 8 680,5 million) and 3,1 % for payments (EUR 8 668,1 million). This takes into account the proposed transfer of "common administrative costs of EU Delegations" and the EU Special Representatives from the operational headings (mostly heading 4 Global Europe) to heading 5 (Administration), as set out in section 3 below. The resulting unallocated margin is EUR 395,5 million.

3. KEY ELEMENTS OF THE NEW DRAFT BUDGET PROPOSAL

As mentioned in the introduction above, the Commission new Draft Budget is building on progress made during the failed Conciliation in view of reconciling the positions of the two arms of the Budgetary Authority in the very limited timeframe left before the end of the year.

The details of the changes proposed to the original Draft Budget, as modified by Amending Letter No 1/2015, are outlined hereafter.

3.1. Expenditure Headings of the Financial Framework

In terms of commitment appropriations, the new Draft Budget builds on the progress made on budget 2015 in the Conciliation Committee, both for major spending programmes and for administrative (support)

¹⁶ The decrease for heading 3 is mostly explained by the end of the ‘Schengen Facility for Croatia’ in 2015 (EUR 80,0 million in the 2014 budget), in line with the financial package agreed for the accession of Croatia.

expenditure, which are broadly in line with the level proposed by the Commission in Amending Letter 1/2015, as well as for so-called ‘closed’ lines (see section 3.1.1 below) and more horizontal issues including decentralised and executive agencies which are detailed in section 3.2 below.

3.1.1. ‘Closed’ lines

Unless stated otherwise in the sections below, appropriation of budget lines not amended by either Council or Parliament, and those for which Parliament accepted Council’s amendments during their respective reading are confirmed at that level.

3.1.2. Heading 1a — Competitiveness for Growth and Jobs

For heading 1a, commitment appropriations are set at the level proposed by the Commission in the original Draft Budget, with amendments to the programmes included in the table below, to reflect the priority of contributing to enhancing access to finance through the EU budget, especially for the small and middle-sized enterprises (SMEs):

in EUR 1,000

| Budget line | Name | Reinforcements of commitment appropriations | | |
|-------------|---|---|-----------------------|-----------------|
| | | Draft Budget 2015 | New Draft Budget 2015 | Difference |
| 02 02 02 | Improving access to finance for small and middle-sized enterprises (SMEs) in the form of equity and debt | 162 791,7 | 174 791,7 | 12 000,0 |
| 04 03 02 03 | Microfinance and Social Entrepreneurship – Facilitating access to finance for entrepreneurs, especially those furthest from the labour market, and social enterprises | 24 957,0 | 26 457,0 | 1 500,0 |
| 08 02 02 02 | Enhancing access to risk finance for investing in research and innovation | 337 534,7 | 342 534,7 | 5 000,0 |
| | Total | | | 18 500,0 |

As a consequence, and after taking into account pilot projects, preparatory actions, decentralised agencies and the transfer of the "common administrative costs of EU Delegations" as set out in in section 3.2 below, the level of commitments is proposed to be set at EUR 17 488,5 million, leaving a margin of EUR 177,5 million under the expenditure ceiling of heading 1a.

3.1.3. Heading 1b — Economic, Social and Territorial Cohesion

For heading 1b, commitment appropriations are set at the level proposed in the original Draft Budget. Taking into account pilot projects and preparatory actions, as well as the mobilisation of EUR 83,3 million from the Flexibility Instrument for additional assistance to Cyprus, the level of commitments is set at EUR 49 230,3 million.

3.1.4. Heading 2 — Sustainable Growth: Natural Resources

For heading 2, commitment appropriations are set at the level proposed by the Commission in the Draft Budget, as amended by Amending Letter 1/2015, integrating the latest update (+ EUR 273,6 million) of assigned revenue. Based on the new elements that have emerged since the presentation of Amending Letter 1/2015, notably the information on the actual uptake of the emergence measures taken since August 2014 to respond to the Russian food import ban, the final EAGF surplus for 2014 and the updated forecast of financial corrections to be collected in 2015, the emergency measures referred to above (including those related to the dairy sector in the Baltic States, for which the Commission adopted a further package on 26 November 2014¹⁷, as well as for Finland once the conditions are met), can be financed within the appropriations requested in Amending Letter 1/2015 without having recourse to the agricultural crisis reserve, thanks to this additional assigned revenue.

As a consequence, and after taking into account pilot projects, preparatory actions and the transfer of the "common administrative costs of EU Delegations" to the EEAS section, the resulting level of commitments is set at EUR 58 808,6 million, leaving a margin of EUR 790,4 million under the expenditure ceiling of heading 2

¹⁷ C(2014) 9049, 26.11.2014.

3.1.5. *Heading 3 — Security and Citizenship*

For heading 3, commitment appropriations are set at the level proposed by the Commission in the original Draft Budget, with the following changes: the EUR 20,0 million increase in the operational expenditure of FRONTEX (see also section 3.2.1 below), is offset by a corresponding reduction of budget item (18 02 01 01) *Support of border management and a common visa policy to facilitate legitimate travel*.

As a consequence, and after taking into account pilot projects, preparatory actions and decentralised agencies, the level of commitments is set at EUR 2 146,7 million, leaving a margin of EUR 99,3 million under the expenditure ceiling of heading 3.

3.1.6. *Heading 4 — Global Europe*

For heading 4, commitment appropriations are set at the level proposed by the Commission in the original Draft Budget. However, the appropriations related to budget item (19 03 01 07) *European Union Special Representatives* (EUR 20.0 million in commitments and EUR 9,2 million in payments) are transferred to the EEAS section of the budget.

As a consequence, and after taking into account pilot projects, preparatory actions, the transfer of the "common administrative costs of EU Delegations" and the EU Special Representatives to the EEAS section, the level of commitments is set at EUR 8 356,4 million, leaving a margin of EUR 392,6 million under the expenditure ceiling of heading 4.

3.1.7. *Heading 5 — Administration*

For heading 5, the number of posts in the establishment plans of the Institutions and the commitment appropriations are set at the level proposed by the Commission in the Draft Budget as amended by Amending Letter 1/2015, with the following exceptions:

- The respective readings of the European Parliament and the Council, for their sections of the budget;
- The reading of the European Parliament for the Court of Justice;
- The reading of the European Parliament for the European Court of Auditors, the European Economic and Social Committee and the Committee of the Regions; and
- For the European External Action Service, the level of appropriations proposed by the Commission in the Draft Budget increased to take account of the budgetary-neutral transfer of appropriations related to the "common administrative costs of EU Delegations" (as set out in Annex 1) and the EU Special Representatives from the Commission section to the EEAS section of the budget.

Altogether, compared to the original Draft Budget, these changes lead to:

- A net reduction of 35 establishment plan posts, on the one hand due to a reduction of 47 posts for the European Parliament and an increase of 12 posts for the Court of Justice on the other hand; and
- A net reduction in appropriations of EUR 0,6 million, on the one hand due to a reduction of EUR 1,4 million for the European Court of Auditors, EUR 1,4 million for the European Economic and Social Committee and EUR 0,4 million for the Committee of the Regions, and an increase of EUR 2,6 million for the Court of Justice on the other hand;
- The increase of EUR 91,5 million for the EEAS reflects the budgetary-neutral transfer of the "common administrative costs of EU Delegations" and the EU Special Representatives, which is completely offset in the Commission section in heading 1a (EUR 0,6 million), heading 2 (EUR 0,1 million), heading 4 (EUR 65,7 million) and 5 (EUR 25,2 million). Overall, these transfers result in a net increase in appropriations under heading 5 of EUR 66,3 million.

As a consequence, taking into account pilot projects, preparatory actions as well as the transfer of the "common administrative costs of EU Delegations" and the EU Special Representatives expenditure to the EEAS section from heading 4, the level of commitments is set at EUR 8 680,5 million, leaving a margin of EUR 395,5 million under the expenditure ceiling of heading 5.

3.2. Horizontal Issues

3.2.1. Decentralised agencies

For decentralised agencies, the EU contribution (in commitment appropriations and in payment appropriations) and the number of posts are set at the level proposed by the Commission in the Draft Budget as amended by Amending Letter 1/2015, with the following changes:

- Increases of establishment plan posts and the related appropriations as compared to the original Draft Budget: *European Banking Authority* (EBA, +7 posts and + EUR 455 000); *European Insurance and Occupational Pensions Authority* (EIOPA, +3 posts and + EUR 195 000); *European Securities and Markets Authority* (ESMA, +3 posts and + EUR 195 000); *European Asylum Support Office* (EASO, +4 posts and + EUR 260 000); and *European Police Office* (EUROPOL, +5 posts, combined with a reduction of - EUR 600 000).
- For FRONTEX, an increase in operational expenditure of EUR 20,0 million in commitment appropriations and in payment appropriations.

3.2.2. Executive agencies

For executive agencies, the EU contribution (in commitment appropriations and in payment appropriations) and the number of posts are set at the level proposed in the original Draft Budget as amended by Amending Letter 1/2015.

3.2.3. Pilot Projects and Preparatory Actions

The new Draft Budget includes 59 pilot projects and preparatory actions, for an amount of EUR 57,1 million in commitment appropriations, reflecting the reading of the European Parliament.

3.2.4. Transfer of "common administrative costs of EU Delegations"

The new Draft Budget integrates the transfer of appropriations (EUR 71,5 million) of "common administrative costs of EU Delegations" from the Commission section (headings 1a, 2, 4 and 5) to the EEAS section of the budget (heading 5).

3.2.5. Budgetary remarks

As regards budgetary remarks, the new Draft Budget integrates amendments introduced by the European Parliament or the Council, except for the budget items 04 03 01 03 and 19 03 01 06, with the understanding that these amendments cannot modify or extend the scope of an existing legal base, or impinge on the administrative autonomy of institutions.

3.3. General Approach on Payment Appropriations

The Commission assessment of needs, which led to the requested increase in payment appropriations for the financial year 2014 as proposed in Draft Amending Budget (DAB) No 3/2014 remains justified, both in terms of actual implementation to date and in light of payment claims received. Although no agreement was reached in the Conciliation Committee on DAB No 3/2014, nor on DAB 5/2014 and 7/2014 on the mobilisation of the EU Solidarity Fund, these amending budgets are still part of the package to be agreed together with the 2015 budget. Whereas there was agreement on the mobilisation of the EU Solidarity Fund, no agreement was reached on the level of additional payment appropriations required by DABs 3, 5 and 7, and the financing of so-called 'special instruments'.

This new Draft Budget 2015 entails a EUR 800,0 million overall reduction of payment appropriations compared to the Commission's original Draft Budget as amended by Amending Letter 1/2015. The resulting level of payment appropriations is EUR 141 337,3 million. This leaves a significant margin below the ceiling in order to have room for flexibility to face any unexpected developments or needs during 2015. The EUR 800,0 million reduction is distributed on the basis of the initial Draft Budget as amended by Amending Letter 1/2015, taking into account the following steps:

- a) The 'closed' lines as set out in point 3.1.1 above;
- b) Payment appropriations for non-differentiated expenditure as set out above, in particular in points 3.1.4 and 3.1.7; and
- c) Payment appropriations for the package of pilot projects and preparatory actions as set out in point 3.2.3 above, are calculated as follows: payment appropriations for all new pilot projects and preparatory actions are set at 50 % of the corresponding commitments or at the level proposed by the European Parliament, whichever is lower; in the case of extension of existing pilot projects and preparatory actions the level of payments is the one defined in the Draft Budget plus 50 % of the corresponding new commitments, or at the level proposed by the European Parliament, whichever is lower;
- d) The EUR 800,0 million reduction in payment appropriations compared to the Commission proposal in Amending Letter 1/2015 is spread proportionally across all budget lines with differentiated appropriations which are not affected by point 3.1.1 and 3.2.3 above, with the exception of the following budget lines, for which the level of payment appropriations is set at the level of the original Draft Budget as modified by Amending Letter 1/2015:
 - Expenditure for Competitiveness for Growth and Jobs (heading 1a) and Global Europe (heading 4);
 - Budget lines for the Convergence objective (04 02 17, 04 02 60, 11 06 12, 13 03 16 and 13 03 60);
and
 - International Fisheries Partnership Agreements.

The proposed distribution of payment appropriations in the new Draft Budget 2015 will allow continuing to reduce the backlog of unpaid bills from the past programming period for Cohesion, to address the growing level of outstanding commitments for Competitiveness and Global Europe, as well as to successfully launch the new generation of spending programmes in 2015. In this regard, the Commission stands ready to contribute to establishing, in close cooperation with the European Parliament and Council, a payment plan aiming at keeping the evolution of the backlog of unpaid bills under control.

4. CONCLUDING REMARKS

By proposing a new 2015 Draft Budget, which builds on the progress made in the Conciliation Committee, the Commission seeks to create the conditions for a swift adoption of the 2015 budget, within the tight timeframe before the end of the year.

A timely adoption and entry into force of the 2015 budget will ensure the proper implementation of policies and programmes of the European Union. The Commission will do its utmost to achieve this goal.

5. 2015 DRAFT BUDGET BY FINANCIAL FRAMEWORK HEADINGS AND MAIN PROGRAMMES

in EUR million

| Heading | Budget 2014 ⁽¹⁾ | | New Draft budget (DB) 2015 | | Difference 2015 / 2014 | | Difference 2015 – 2014 | |
|--|----------------------------|-----------------|----------------------------|-----------------|------------------------|-------------|------------------------|--------------|
| | (1) | | (2) | | (2 / 1) | | (2 – 1) | |
| | CA | PA | CA | PA | CA | PA | CA | PA |
| 1. Smart and inclusive growth | 63 986,3 | 66 374,5 | 66 718,8 | 66 900,8 | 4,3% | 0,8% | 2 732,4 | 526,3 |
| <i>Of which under Flexibility Instrument</i> | <i>89,3</i> | | <i>83,3</i> | | | | | |
| <i>Ceiling</i> | <i>63 973,0</i> | | <i>66 813,0</i> | | | | | |
| <i>Margin</i> | <i>76,0</i> | | <i>177,5</i> | | | | | |
| 1a Competitiveness for growth and jobs | 16 484,0 | 12 028,3 | 17 488,5 | 15 833,3 | 6,1% | 31,6% | 1 004,5 | 3 805,0 |
| <i>Ceiling</i> | <i>16 560,0</i> | | <i>17 666,0</i> | | | | | |
| <i>Margin</i> | <i>76,0</i> | | <i>177,5</i> | | | | | |
| Large infrastructure projects | 2 417,1 | 1 944,5 | 2 508,9 | 1 965,7 | 3,8% | 1,1% | 91,8 | 21,2 |
| European satellite navigation systems (EGNOS and Galileo) | 1 326,2 | 1 193,2 | 1 060,6 | 934,5 | -20,0% | -21,7% | -265,6 | -258,6 |
| International Thermonuclear Experimental Reactor (ITER) | 728,0 | 563,2 | 891,9 | 517,6 | 22,5% | -8,1% | 163,9 | -45,6 |
| European Earth Observation Programme (Copernicus) | 362,9 | 188,1 | 556,4 | 513,5 | 53,3% | 173,0% | 193,4 | 325,4 |
| Nuclear Safety and Decommissioning | 130,4 | 180,0 | 133,0 | 157,5 | 2,0% | -12,5% | 2,6 | -22,5 |
| Common Strategic Framework (CSF) Research and Innovation | 9 309,7 | 6 488,4 | 9 866,5 | 9 386,7 | 6,0% | 44,7% | 556,8 | 2 898,2 |
| Horizon 2020 | 9 022,4 | 6 240,1 | 9 564,4 | 9 044,2 | 6,0% | 44,9% | 542,0 | 2 804,1 |
| Euratom Research and Training Programme | 287,2 | 248,3 | 302,1 | 342,4 | 5,2% | 37,9% | 14,8 | 94,1 |
| Competitiveness of enterprises and small and medium-sized enterprises (COSME) | 254,1 | 221,4 | 293,3 | 321,4 | 15,4% | 45,2% | 39,2 | 100,0 |
| Education, Training and Sport (Erasmus+) | 1 558,8 | 1 424,4 | 1 592,1 | 1 390,2 | 2,1% | -2,4% | 33,4 | -34,2 |
| Employment and Social Innovation (EaSI) | 122,8 | 102,4 | 124,6 | 90,0 | 1,5% | -12,1% | 1,9 | -12,4 |
| Customs, Fiscalis and Anti-Fraud | 118,3 | 90,4 | 122,0 | 95,0 | 3,2% | 5,1% | 3,7 | 4,6 |
| Connecting Europe Facility (CEF) | 1 976,2 | 821,8 | 2 225,0 | 1 452,0 | 12,6% | 76,7% | 248,8 | 630,2 |
| Energy | 409,6 | 12,5 | 487,2 | 78,6 | 18,9% | 529,6% | 77,5 | 66,1 |
| Transport | 1 482,4 | 793,1 | 1 645,9 | 1 300,5 | 11,0% | 64,0% | 163,4 | 507,4 |
| Information and Communications Technology (ICT) | 84,1 | 16,3 | 92,0 | 73,0 | 9,3% | 348,4% | 7,9 | 56,7 |
| Energy projects to aid economic recovery (EERP) | 0,0 | 140,3 | 0,0 | 407,6 | ∞ | 190,6% | 0,0 | 267,3 |
| Other actions and programmes | 203,8 | 236,8 | 216,6 | 187,6 | 6,3% | -20,8% | 12,8 | -49,2 |
| Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission | 135,8 | 110,8 | 132,4 | 103,7 | -2,5% | -6,4% | -3,3 | -7,1 |
| Pilot projects and preparatory actions | 18,6 | 28,4 | 22,4 | 26,0 | 20,0% | -8,3% | 3,7 | -2,4 |
| Decentralised agencies | 238,5 | 238,8 | 251,6 | 250,0 | 5,5% | 4,7% | 13,1 | 11,3 |
| 1b Economic, social and territorial cohesion | 47 502,3 | 54 346,2 | 49 230,3 | 51 067,4 | 3,6% | -6,0% | 1 728,0 | -3 278,7 |
| <i>Of which under Flexibility Instrument</i> | <i>89,3</i> | | <i>83,3</i> | | | | | |
| <i>Ceiling</i> | <i>47 413,0</i> | | <i>49 147,0</i> | | | | | |
| <i>Margin</i> | <i>0,0</i> | | <i>0,0</i> | | | | | |
| Investment for growth and jobs | 43 513,7 | 51 645,1 | 45 146,6 | 48 349,4 | 3,8% | -6,4% | 1 632,9 | -3 295,6 |
| Regional convergence (Less developed regions) | 23 264,1 | 32 202,7 | 24 203,3 | 27 804,2 | 4,0% | -13,7% | 939,2 | -4 398,5 |
| Transition regions | 4 697,7 | 276,2 | 4 854,2 | 910,0 | 3,3% | 229,5% | 156,5 | 633,8 |
| Competitiveness (More developed regions) | 7 403,4 | 8 075,3 | 7 529,1 | 6 893,7 | 1,7% | -14,6% | 125,7 | -1 181,6 |
| Outermost and sparsely populated regions | 209,1 | 13,0 | 213,4 | 38,0 | 2,1% | 192,5% | 4,3 | 25,0 |
| Cohesion fund | 7 939,4 | 11 077,8 | 8 346,5 | 12 703,4 | 5,1% | 14,7% | 407,1 | 1 625,6 |
| Connecting Europe Facility (CEF) – CF contribution | 983,0 | 0,0 | 1 217,0 | 401,2 | 23,8% | ∞ | 234,0 | 401,2 |
| European territorial cooperation | 505,7 | 1 701,5 | 738,4 | 1 168,6 | 46,0% | -31,3% | 232,7 | -532,9 |
| Youth Employment initiative (specific top-up allocation) | 1 804,1 | 450,0 | 1 407,2 | 586,5 | -22,0% | 30,3% | -396,9 | 136,5 |
| Technical assistance and innovative actions | 188,6 | 134,6 | 192,6 | 181,8 | 2,1% | 35,1% | 4,0 | 47,2 |
| European Aid to the Most Deprived (FEAD) | 501,3 | 406,3 | 525,1 | 370,6 | 4,7% | -8,8% | 23,8 | -35,7 |

| Heading | Budget 2014 ⁽¹⁾ | | New Draft budget (DB) 2015 | | Difference 2015 / 2014 | | Difference 2015 – 2014 | |
|--|----------------------------|-----------------|----------------------------|-----------------|------------------------|--------------|------------------------|---------------|
| | (1) | | (2) | | (2 / 1) | | (2 – 1) | |
| | CA | PA | CA | PA | CA | PA | CA | PA |
| Pilot projects and preparatory actions | 6,0 | 8,7 | 3,5 | 9,4 | -41,2% | 7,4% | -2,5 | 0,6 |
| 2. Sustainable growth: natural resources | 59 190,9 | 56 558,8 | 58 808,6 | 56 231,1 | -0,6% | -0,6% | -382,4 | -327,7 |
| <i>Ceiling</i> | <i>59 303,0</i> | | <i>59 599,0</i> | | | | | |
| <i>Margin</i> | <i>112,1</i> | | <i>790,4</i> | | | | | |
| Of which: European Agricultural Guarantee Fund (EAGF) — Market related expenditure and direct payments | 43 778,1 | 43 777,0 | 43 455,8 | 43 448,3 | -0,7% | -0,8% | -322,3 | -328,7 |
| <i>Sub-ceiling</i> | <i>44 130,0</i> | | <i>44 313,0</i> | | | | | |
| <i>Net transfer between EAGF and EAFRD</i> | <i>351,9</i> | | <i>123,2</i> | | | | | |
| <i>Sub-margin</i> | <i>0,0</i> | | <i>734,0</i> | | | | | |
| European Agricultural Guarantee Fund (EAGF) — Market related expenditure and direct payments | 43 778,1 | 43 777,0 | 43 455,8 | 43 448,3 | -0,7% | -0,8% | -322,3 | -328,7 |
| European Agricultural Fund for Rural Development (EAFRD) | 13 991,0 | 11 705,1 | 13 823,6 | 11 384,3 | -1,2% | -2,7% | -167,4 | -320,8 |
| European Maritime and Fisheries Fund (EMFF) | 941,0 | 735,7 | 1 035,4 | 966,9 | 10,0% | 31,4% | 94,4 | 231,2 |
| Environment and climate action (LIFE) | 404,6 | 261,2 | 435,1 | 357,1 | 7,5% | 36,7% | 30,5 | 96,0 |
| Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission | 7,3 | 3,0 | 5,3 | 5,2 | -27,4% | 73,6% | -2,0 | 2,2 |
| Pilot projects and preparatory actions | 18,5 | 26,5 | 2,9 | 18,9 | -84,3% | -28,7% | -15,6 | -7,6 |
| Decentralised agencies | 50,4 | 50,4 | 50,4 | 50,4 | 0,1% | 0,1% | 0,1 | 0,1 |
| 3. Security and citizenship | 2 172,0 | 1 677,0 | 2 146,7 | 1 884,3 | -1,2% | 12,4% | -25,3 | 207,3 |
| <i>Ceiling</i> | <i>2 179,0</i> | | <i>2 246,0</i> | | | | | |
| <i>Margin</i> | <i>7,0</i> | | <i>99,3</i> | | | | | |
| Asylum, Migration and Integration Fund | 403,3 | 146,4 | 416,7 | 343,1 | 3,3% | 134,4% | 13,5 | 196,7 |
| Internal Security Fund | 403,3 | 230,3 | 394,8 | 275,9 | -2,1% | 19,8% | -8,5 | 45,6 |
| IT systems | 18,6 | 9,9 | 18,9 | 22,5 | 2,0% | 127,3% | 0,4 | 12,6 |
| Justice | 47,0 | 35,7 | 49,3 | 43,2 | 4,8% | 21,0% | 2,2 | 7,5 |
| Rights, Equality and Citizenship | 55,3 | 55,2 | 57,4 | 48,5 | 3,8% | -12,0% | 2,1 | -6,6 |
| Union Civil protection Mechanism | 28,2 | 30,0 | 29,3 | 27,8 | 3,7% | -7,1% | 1,0 | -2,1 |
| Europe for Citizens | 25,4 | 27,9 | 24,3 | 18,6 | -4,5% | -33,1% | -1,1 | -9,2 |
| Food and feed | 253,4 | 218,5 | 258,5 | 219,5 | 2,0% | 0,5% | 5,1 | 1,0 |
| Health | 58,6 | 44,8 | 59,8 | 58,0 | 2,0% | 29,6% | 1,2 | 13,3 |
| Consumer | 24,1 | 21,8 | 24,7 | 21,3 | 2,5% | -2,5% | 0,6 | -0,5 |
| Creative Europe | 180,6 | 184,3 | 177,7 | 168,1 | -1,6% | -8,8% | -2,9 | -16,2 |
| Other actions and programmes | 0,0 | 0,6 | 0,0 | 0,0 | ∞ | -100,0% | 0,0 | -0,6 |
| Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission | 166,7 | 163,2 | 84,9 | 87,2 | -49,1% | -46,6% | -81,8 | -76,0 |
| Of which 'Communication actions' | 85,6 | 82,2 | 83,9 | 86,1 | -2,1% | 4,7% | -1,8 | 3,9 |
| Pilot projects and preparatory actions | 17,4 | 18,2 | 16,4 | 18,1 | -5,9% | -0,3% | -1,0 | -0,1 |
| Decentralised agencies | 490,4 | 490,4 | 534,3 | 532,4 | 9,0% | 8,6% | 43,9 | 42,0 |
| 4. Global Europe | 8 325,0 | 6 842,0 | 8 356,4 | 7 428,0 | 0,4% | 8,6% | 31,4 | 586,0 |
| <i>Ceiling</i> | <i>8 335,0</i> | | <i>8 749,0</i> | | | | | |
| <i>Margin</i> | <i>10,0</i> | | <i>392,6</i> | | | | | |
| Instrument for Pre-accession assistance (IPA II) | 1 578,4 | 1 436,7 | 1 572,3 | 1 559,0 | -0,4% | 8,5% | -6,1 | 122,3 |
| European Neighbourhood Instrument (ENI) | 2 192,2 | 1 630,2 | 2 014,0 | 1 583,0 | -8,1% | -2,9% | -178,2 | -47,2 |
| Development Cooperation Instrument (DCI) | 2 341,0 | 1 776,2 | 2 445,5 | 2 146,7 | 4,5% | 20,9% | 104,5 | 370,4 |
| Partnership instrument for cooperation with third countries (PI) | 118,9 | 37,5 | 118,6 | 94,5 | -0,3% | 151,9% | -0,3 | 57,0 |
| European Instrument for Democracy and Human Rights (EIDHR) | 184,2 | 120,3 | 181,8 | 154,6 | -1,3% | 28,5% | -2,4 | 34,3 |
| Instrument contributing to Stability and Peace | 318,2 | 258,4 | 320,1 | 234,6 | 0,6% | -9,2% | 2,0 | -23,8 |
| Humanitarian aid | 920,3 | 1 035,4 | 918,8 | 918,8 | -0,2% | -11,3% | -1,4 | -116,6 |
| Common Foreign and Security Policy (CFSP) | 314,5 | 234,8 | 300,8 | 259,4 | -4,4% | 10,5% | -13,7 | 24,5 |

| Heading | Budget 2014 ⁽¹⁾ | | New Draft budget (DB) 2015 | | Difference 2015 / 2014 | | Difference 2015 – 2014 | |
|--|----------------------------|------------------|----------------------------|------------------|------------------------|----------------|------------------------|----------------|
| | (1) | | (2) | | (2 / 1) | | (2 – 1) | |
| | CA | PA | CA | PA | CA | PA | CA | PA |
| Instrument for Nuclear Safety Cooperation (INSC) | 30,5 | 55,8 | 61,2 | 60,3 | 100,2% | 8,2% | 30,6 | 4,6 |
| Macro-financial Assistance (MFA) | 60,0 | 52,2 | 78,0 | 74,4 | 29,9% | 42,7% | 18,0 | 22,2 |
| Guarantee Fund for External Actions | 58,4 | 58,4 | 144,4 | 144,4 | 147,1% | 147,1% | 86,0 | 86,0 |
| Union Civil Protection Mechanism | 19,5 | 6,0 | 16,9 | 13,1 | -13,4% | 119,0% | -2,6 | 7,1 |
| EU Aid Volunteers initiative (EUAV) | 12,7 | 3,3 | 14,8 | 11,0 | 16,5% | 234,5% | 2,1 | 7,7 |
| Other actions and programmes | 74,2 | 51,8 | 76,4 | 66,1 | 3,0% | 27,7% | 2,2 | 14,3 |
| Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission | 64,5 | 45,4 | 63,9 | 71,8 | -0,8% | 58,1% | -0,5 | 26,4 |
| Pilot projects and preparatory actions | 17,4 | 19,5 | 9,0 | 16,4 | -48,5% | -16,0% | -8,5 | -3,1 |
| Decentralised agencies | 20,0 | 20,0 | 19,9 | 19,9 | -0,4% | -0,4% | -0,1 | -0,1 |
| 5. Administration | 8 404,5 | 8 405,4 | 8 680,5 | 8 668,1 | 3,3% | 3,1% | 276,0 | 262,7 |
| <i>Ceiling</i> | <i>8 721,0</i> | | <i>9 076,0</i> | | | | | |
| <i>Margin</i> | <i>316,5</i> | | <i>395,5</i> | | | | | |
| Of which: Administrative expenditure of the institutions | 6 792,2 | 6 793,1 | 6 961,2 | 6 948,8 | 2,5% | 2,3% | 169,0 | 155,7 |
| <i>Sub-ceiling</i> | <i>7 056,0</i> | | <i>7 351,0</i> | | | | | |
| <i>Sub-margin</i> | <i>263,8</i> | | <i>389,8</i> | | | | | |
| Pensions and European Schools | 1 612,3 | 1 612,3 | 1 719,3 | 1 719,3 | 6,6% | 6,6% | 107,0 | 107,0 |
| Pensions | 1 446,9 | 1 446,9 | 1 559,4 | 1 559,4 | 7,8% | 7,8% | 112,5 | 112,5 |
| European schools | 165,4 | 165,4 | 159,9 | 159,9 | -3,3% | -3,3% | -5,5 | -5,5 |
| Administrative expenditure of the institutions | 6 792,2 | 6 793,1 | 6 961,2 | 6 948,8 | 2,5% | 2,3% | 169,0 | 155,7 |
| European Parliament | 1 755,6 | 1 755,6 | 1 794,7 | 1 794,7 | 2,2% | 2,2% | 39,1 | 39,1 |
| European Council and Council | 534,2 | 534,2 | 542,3 | 542,3 | 1,5% | 1,5% | 8,1 | 8,1 |
| Commission | 3 260,8 | 3 261,7 | 3 274,5 | 3 272,9 | 0,4% | 0,3% | 13,6 | 11,2 |
| Court of Justice of the European Union | 355,4 | 355,4 | 357,1 | 357,1 | 0,5% | 0,5% | 1,7 | 1,7 |
| Court of Auditors | 133,5 | 133,5 | 132,9 | 132,9 | -0,4% | -0,4% | -0,6 | -0,6 |
| European Economic and Social Committee | 128,6 | 128,6 | 129,1 | 129,1 | 0,4% | 0,4% | 0,5 | 0,5 |
| Committee of the Regions | 87,6 | 87,6 | 88,9 | 88,9 | 1,4% | 1,4% | 1,2 | 1,2 |
| European Ombudsman | 9,9 | 9,9 | 10,1 | 10,1 | 2,4% | 2,4% | 0,2 | 0,2 |
| European data-protection Supervisor | 8,0 | 8,0 | 8,9 | 8,9 | 10,9% | 10,9% | 0,9 | 0,9 |
| European External Action Service | 518,6 | 518,6 | 622,8 | 612,0 | 20,1% | 18,0% | 104,2 | 93,4 |
| 6. Compensations | 28,6 | 28,6 | 0,0 | 0,0 | -100,0% | -100,0% | -28,6 | -28,6 |
| <i>Ceiling</i> | <i>29,0</i> | | <i>0,0</i> | | | | | |
| <i>Margin</i> | <i>0,4</i> | | <i>0,0</i> | | | | | |
| Appropriations for headings 1 to 6 | 142 107,4 | 139 886,3 | 144 711,0 | 141 112,3 | 1,8% | 0,9% | 2 603,6 | 1 226,0 |
| <i>Of which under Flexibility Instrument</i> | <i>89,3</i> | <i>0,0</i> | <i>83,3</i> | <i>11,3</i> | | | | |
| <i>Of which under Contingency Margin</i> | <i>0,0</i> | <i>4 026,7</i> | <i>0,0</i> | <i>0,0</i> | | | | |
| <i>Ceiling</i> | <i>142 540,0</i> | <i>135 866,0</i> | <i>146 483,0</i> | <i>141 901,0</i> | | | | |
| <i>Margin</i> | <i>521,9</i> | <i>6,4</i> | <i>1 855,3</i> | <i>800,0</i> | | | | |
| Appropriations as % of GNI (2) | 1,05% | 1,04% | 1,04% | 1,01% | | | | |
| Other special instruments (3) | 582,9 | 482,9 | 515,4 | 225,0 | -11,6% | -53,4% | -67,5 | -257,9 |
| Emergency Aid Reserve (EAR) | 297,0 | 156,2 | 303,0 | 150,0 | 2,0% | -3,9% | 6,0 | -6,2 |
| European Globalisation Adjustment Fund (EGF) | 159,2 | 50,0 | 162,4 | 25,0 | 2,0% | -50,0% | 3,2 | -25,0 |
| European Union Solidarity Fund (EUSF) | 126,7 | 276,7 | 50,0 | 50,0 | -60,5% | -81,9% | -76,7 | -226,7 |
| Total appropriations | 142 690,3 | 140 369,2 | 145 226,3 | 141 337,3 | 1,8% | 0,7% | 2 536,0 | 968,1 |
| Appropriations as % of GNI (2) | 1,06% | 1,04% | 1,04% | 1,01% | | | | |

(1) Budget 2014 includes amending budget 1 and draft amending budgets 3 to 8.

(2) The draft budget is based on the forecast on GNI issued after the Advisory Committee on Own Resources (ACOR) meeting held on 19 May 2014.

(3) 'Other Special instruments' includes the 'Emergency Aid Reserve (EAR)', the 'European Globalisation Adjustment Fund (EGF)' and the 'European Union Solidarity Fund (EUSF)'. The corresponding appropriations are considered outside the MFF for the purpose of the calculation of the margins under the ceilings for appropriations. This is also the case for the appropriations related to the Flexibility Instrument.