



Structure of the Budget

Budgetary logic of financing the EU, other revenue, own resources and corrections

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Chapter 33: Financial and Budgetary Provisions

Explanatory meeting on the acquis with North Macedonia and Albania

Disclaimer: These slides accompany the explanation of the acquis to North Macedonia and Albania and can only be used for this purpose. They are subject to further development of the acquis and interpretation by the European Court.



Outline

1. Budgetary logic of financing the EU
2. Other revenue
3. Own resources
4. Corrections
5. Updating revenue via amending budgets



Financing of EU budget

❑ Own resources:

- **Traditional Own Resources** (80% of collected amounts transferred to the EU budget)
 - **Customs duties** (result from the application of the EU customs legislation on imports from third countries)
 - **Sugar levies** no longer apply since 2018
- **VAT-based resource** (application of a uniform rate (0,30%) to the harmonised VAT assessment base; capped at the level of 50% of MS's GNI)
- **GNI-based resource** (additional / balancing resource; applying a uniform rate to the sum of all MS' GNI)

❑ Other revenue

❑ Surplus from previous year



Draft Budget 2019: Other Revenue

Part B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING REVENUE –

Title	Heading	Budget 2019	Budget 2018	Outturn 2017
1	OWN RESOURCES	146 292 486 848	142 363 728 037	115 415 936 798,02
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	555 542 325	6 416 271 648,60
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 618 620 886	1 547 408 825	1 484 278 264,55
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	25 050 050	45 050 050	586 915 869,46
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION AGREEMENTS AND PROGRAMMES	130 000 000	110 000 000	12 179 389 647,03
7	DEFAULT INTEREST AND FINES	115 000 000	115 000 000	3 572 609 579,18
8	BORROWING AND LENDING OPERATIONS	2 780 960	6 186 061	28 396 476,20
9	MISCELLANEOUS REVENUE	15 001 000	25 001 000	7 612 894,07
	Total	148 198 939 744	144 767 916 298	139 691 411 177,11



Draft Budget 2019: Own resources

Part B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

TITLE 1 – OWN RESOURCES

Title Chapter	Heading	Budget 2019	Budget 2018	Outturn 2017
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.	-92 981 713	133 705 778,16
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN POINT (A) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	21 471 164 786	20 164 642 350	20 325 353 382,04
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO POINT (B) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	17 738 667 150	17 148 885 750	16 584 027 142,14
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO POINT (C) OF ARTICLE 2(1) OF DECISION 2014/335/EU, EURATOM	107 082 654 912	105 143 181 650	78 279 403 345,79
1 5	CORRECTION OF BUDGETARY IMBALANCES	0	0	93 838 118,02
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO CERTAIN MEMBER STATES	0	0	-390 968,13
	Title 1 — Total	146 292 486 848	142 363 728 037	115 415 936 798,02



Basic principles

- ❑ Expenditure = revenue
- ❑ Ceilings have to be respected:
 - ❑ 1,26% of EU GNI for commitment appropriations
 - ❑ 1,20% of EU GNI for payment appropriations
- ❑ Steps in determining own resources contributions:
 - ❑ Estimates of expenditure
 - ❑ Estimates of other revenue (contributions of non-EU countries to certain EU programmes, surpluses from previous years, tax and other deductions from EU staff remunerations, interests on late payments,...)
 - ❑ The difference is to be covered by own resources contributions

Example: 2019 approved budget financing tables



Financing tables Budget 2019: Basic principles

Expenditure = revenue

p.m.	own resources:	146.304.547.608
		+
	other revenue:	1.894.392.136
		=
	total revenue:	148.198.939.744
		=
	total expenditure:	148.198.939.744

Own resources ceiling

Total own resources in % of GNI :

$$\frac{146.304.547.608}{16.446.111.000.000} = 0,89\%$$

Ceiling of the own resources in % of GNI : 1,20 %



Financing tables Budget 2019: Overview of expenditure and revenue

Description			
EXPENDITURE			
	B 2019	AB 6/2018 ¹	Change %
	(a)	(a)	(a)/(b)
1. SMART AND INCLUSIVE GROWTH	67.556.947.173	66.622.586.101	1,40%
2. SUSTAINABLE GROWTH: NATURAL RESOURCES	57.399.857.331	56.040.990.930	2,42%
3. SECURITY AND CITIZENSHIP	3.527.434.894	2.980.707.175	18,34%
4. GLOBAL EUROPE	9.358.295.603	8.906.075.154	5,08%
5. ADMINISTRATION	9.944.904.743	9.666.318.627	2,88%
6. COMPENSATIONS	0	0	—
OTHER SPECIAL INSTRUMENTS ²	411.500.000	551.238.311	-25,35%
Total expenditure³	148.198.939.744	144.767.916.298	2,37%
REVENUE			
	B 2019	DAB 6/2018 ¹	Change %
	(a)	(a)	(a)/(b)
Miscellaneous revenue (titles 4 to 9)	1.894.392.136	1.848.645.936	2,47%
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	pm	555.542.325	—
Repayment resulting from the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	pm	pm	—
Net balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1, 3 2 and 3 3)	pm	pm	—
Total revenue for titles 3 to 9	1.894.392.136	2.404.188.261	-21,20%
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	21.471.164.786	20.071.660.637	6,97%
VAT-based own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	17.738.667.150	17.148.885.750	3,44%
Remainder to be financed by the additional resource (GNI-based own resources, table 3, Chapter 1 4)	107.094.715.672	105.143.181.650	1,86%
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2014/335/EU, Euratom³	146.304.547.608	142.363.728.037	2,77%
Total revenue⁴	148.198.939.744	144.767.916.298	2,37%



Financing tables Budget 2019: VAT base and capping

Member state	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ¹	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1.989.585.000	4.679.416.000	50	2.339.708.000	1.989.585.000	
Bulgaria	272.398.000	560.582.000	50	280.291.000	272.398.000	
Czech Republic	877.322.000	2.065.115.000	50	1.032.557.500	877.322.000	
Denmark	1.185.878.000	3.152.706.000	50	1.576.353.000	1.185.878.000	
Germany	14.536.249.000	35.982.561.000	50	17.991.280.500	14.536.249.000	
Estonia	128.053.000	257.028.000	50	128.514.000	128.053.000	
Ireland	914.233.000	2.675.262.000	50	1.337.631.000	914.233.000	
Greece	741.390.000	1.905.067.000	50	952.533.500	741.390.000	
Spain	5.360.813.000	12.583.950.000	50	6.291.975.000	5.360.813.000	
France	10.852.241.000	24.860.707.000	50	12.430.353.500	10.852.241.000	
Croatia	324.392.000	523.831.000	50	261.915.500	261.915.500	Croatia
Italy	7.055.469.000	18.254.639.000	50	9.127.319.500	7.055.469.000	
Cyprus	136.197.000	208.009.000	50	104.004.500	104.004.500	Cyprus
Latvia	123.359.000	302.863.000	50	151.431.500	123.359.000	
Lithuania	185.291.000	447.842.000	50	223.921.000	185.291.000	
Luxembourg	289.706.000	411.279.000	50	205.639.500	205.639.500	Luxembourg
Hungary	565.635.000	1.347.946.000	50	673.973.000	565.635.000	
Malta	79.227.000	121.027.000	50	60.513.500	60.513.500	Malta
Netherlands	3.256.005.000	8.026.206.000	50	4.013.103.000	3.256.005.000	
Austria	1.768.667.000	4.020.784.000	50	2.010.392.000	1.768.667.000	
Poland	2.141.803.000	5.032.082.000	50	2.516.041.000	2.141.803.000	
Portugal	1.006.896.000	2.033.044.000	50	1.016.522.000	1.006.896.000	
Romania	786.275.000	2.124.033.000	50	1.062.016.500	786.275.000	
Slovenia	220.311.000	484.434.000	50	242.217.000	220.311.000	
Slovak Republic	323.242.000	950.305.000	50	475.152.500	323.242.000	
Finland	1.015.131.000	2.441.633.000	50	1.220.816.500	1.015.131.000	
Sweden	2.067.817.000	4.810.454.000	50	2.405.227.000	2.067.817.000	
United Kingdom	11.052.790.000	24.198.305.000	50	12.099.152.500	11.052.790.000	
Total	69.256.375.000	164.461.110.000		82.230.555.000	69.058.926.000	

¹ The base to be used does not exceed 50 % of GNI.

VAT and GNI bases - input from ACOR meeting



Financing tables Budget 2019: VAT resource at uniform rate

Member State	1 % of capped VAT base	Uniform rate of VAT own resources (in %)	VAT own resources at uniform rate
	(1)	(2)	(3) = (1) x (2)
Belgium	1.989.585.000	0,3000	596.875.500
Bulgaria	272.398.000	0,3000	81.719.400
Czech Republic	877.322.000	0,3000	263.196.600
Denmark	1.185.878.000	0,3000	355.763.400
Germany	14.536.249.000	0,1500	2.180.437.350
Estonia	128.053.000	0,3000	38.415.900
Ireland	914.233.000	0,3000	274.269.900
Greece	741.390.000	0,3000	222.417.000
Spain	5.360.813.000	0,3000	1.608.243.900
France	10.852.241.000	0,3000	3.255.672.300
Croatia	261.915.500	0,3000	78.574.650
Italy	7.055.469.000	0,3000	2.116.640.700
Cyprus	104.004.500	0,3000	31.201.350
Latvia	123.359.000	0,3000	37.007.700
Lithuania	185.291.000	0,3000	55.587.300
Luxembourg	205.639.500	0,3000	61.691.850
Hungary	565.635.000	0,3000	169.690.500
Malta	60.513.500	0,3000	18.154.050
Netherlands	3.256.005.000	0,1500	488.400.750
Austria	1.768.667.000	0,3000	530.600.100
Poland	2.141.803.000	0,3000	642.540.900
Portugal	1.006.896.000	0,3000	302.068.800
Romania	786.275.000	0,3000	235.882.500
Slovenia	220.311.000	0,3000	66.093.300
Slovak Republic	323.242.000	0,3000	96.972.600
Finland	1.015.131.000	0,3000	304.539.300
Sweden	2.067.817.000	0,1500	310.172.550
United Kingdom	11.052.790.000	0,3000	3.315.837.000
Total	69.058.926.000		17.738.667.150

Note: Reduced VAT call rates for DE, NL and SE (0,15%)



GNI-based resource: Total amount and call rate

GNI resource is „additional, balancing“ item of the EU budget;

Amount to be paid by GNI resource

=

Total expenditure – other revenue – TOR – VAT resource

Uniform rate of call of GNI resource

=

Amount to be paid by GNI resource / total EU GNI



Financing tables Budget 2019: GNI resource at uniform rate

Member State	1 % of gross national income	Uniform rate of 'additional base,, own resources	'Additional base,, own resources at uniform rate
	(1)	(2)	(3) = (1) x (2)
Belgium	4.679.416.000	0,6511857	3.047.168.574
Bulgaria	560.582.000		365.042.957
Czech Republic	2.065.115.000		1.344.773.264
Denmark	3.152.706.000		2.052.996.922
Germany	35.982.561.000		23.431.327.562
Estonia	257.028.000		167.372.947
Ireland	2.675.262.000		1.742.092.238
Greece	1.905.067.000		1.240.552.303
Spain	12.583.950.000		8.194.487.726
France	24.860.707.000		16.188.935.777
Croatia	523.831.000		341.111.233
Italy	18.254.639.000		11.887.159.058
Cyprus	208.009.000		135.452.477
Latvia	302.863.000		197.220.041
Lithuania	447.842.000		291.628.286
Luxembourg	411.279.000		267.818.985
Hungary	1.347.946.000		877.763.099
Malta	121.027.000		78.811.046
Netherlands	8.026.206.000		5.226.550.213
Austria	4.020.784.000		2.618.276.863
Poland	5.032.082.000		3.276.819.614
Portugal	2.033.044.000		1.323.889.089
Romania	2.124.033.000		1.383.139.821
Slovenia	484.434.000		315.456.472
Slovak Republic	950.305.000		618.824.984
Finland	2.441.633.000		1.589.956.385
Sweden	4.810.454.000		3.132.498.640
United Kingdom	24.198.305.000		15.757.589.096
Total	164.461.110.000		107.094.715.672
107.094.715.672			
(1) Calculation of rate: ----- = 0,651185655210524			
164.461.110.000			



Overview of existing corrections

- ❑ Reduced VAT call rate (0,15%) for Germany, the Netherlands and Sweden
- ❑ Gross reductions in GNI-based contributions to Denmark, the Netherlands and Sweden
 - ❑ 2014-2020: EUR 130 million for DK, EUR 695 million for NL, EUR 185 million for SE in 2011 prices
 - ❑ AT phased out: EUR 30 million in 2014, EUR 20 million in 2015 and EUR 10 million in 2016
 - ❑ Financed by all MS (including beneficiaries) based on GNI
- ❑ UK correction



Financing tables Budget 2019: Gross reductions in current prices

- Gross reductions determined in 2011 prices
- Recalculated into current prices using the most recent GDP deflator for the Union at the time of the preparation of the draft budget (i.e. 2018 spring economic forecast for DB 2019)
- The amount does not change once it has been established in current prices

EU GDP price deflator, in EUR, (spring 2018 economic forecast) : (a) 2011 EU27 = 100,0000 / (b) 2013 EU27 = 103,0034 (c) 2013 EU28 = 102,9950 / (d) 2019 EU28 = 110,5686
Lump-sum for Netherlands: in 2019 prices: $695.000.000 \text{ EUR} \times [(b/a) \times (d/c)] = 768\,514\,433 \text{ EUR}$
Lump-sum for Sweden: in 2019 prices: $185.000.000 \text{ EUR} \times [(b/a) \times (d/c)] = 204\,568\,593 \text{ EUR}$
Lump-sum for Denmark: in 2019 prices: $130.000.000 \text{ EUR} \times [(b/a) \times (d/c)] = 143\,750\,903 \text{ EUR}$



Financing tables Budget 2019: Financing of gross reductions

All MS participate
in financing of the
lump sums, incl.
the beneficiaries
DK, NL and SE.

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction in favour of Denmark, Netherlands and Sweden
	(1)	(2)	(3)	(4)=(1)+(3)
Belgium	0	2,85	31.777.303	31.777.303
Bulgaria	0	0,34	3.806.839	3.806.839
Czech Republic	0	1,26	14.023.927	14.023.927
Denmark	- 143.750.903	1,92	21.409.615	- 122.341.288
Germany	0	21,88	244.352.877	244.352.877
Estonia	0	0,16	1.745.444	1.745.444
Ireland	0	1,63	18.167.355	18.167.355
Greece	0	1,16	12.937.061	12.937.061
Spain	0	7,65	85.455.962	85.455.962
France	0	15,12	168.825.817	168.825.817
Croatia	0	0,32	3.557.268	3.557.268
Italy	0	11,10	123.964.872	123.964.872
Cyprus	0	0,13	1.412.562	1.412.562
Latvia	0	0,18	2.056.703	2.056.703
Lithuania	0	0,27	3.041.237	3.041.237
Luxembourg	0	0,25	2.792.942	2.792.942
Hungary	0	0,82	9.153.725	9.153.725
Malta	0	0,07	821.879	821.879
Netherlands	- 768.514.443	4,88	54.504.918	- 714.009.525
Austria	0	2,44	27.304.620	27.304.620
Poland	0	3,06	34.172.212	34.172.212
Portugal	0	1,24	13.806.137	13.806.137
Romania	0	1,29	14.424.031	14.424.031
Slovenia	0	0,29	3.289.728	3.289.728
Slovak Republic	0	0,58	6.453.397	6.453.397
Finland	0	1,48	16.580.811	16.580.811
Sweden	- 204.568.593	2,92	32.667.165	- 171.901.428
United Kingdom	0	14,71	164.327.532	164.327.532
Total	- 1.116.833.939	100,00	1.116.833.939	0



UK correction – context

- ❑ Established in 1988; calculation evolved, logic remains – the UK is reimbursed for 2/3 of its net contribution to the EU budget;
- ❑ The UK correction is financed by all other Member States along their GNI bases
 - ❑ with a $\frac{3}{4}$ reduction for Germany, the Netherlands, Austria and Sweden; the difference financed by the remaining MS)
- ❑ The Commission (DG Budget) is responsible for the calculation of the correction;
- ❑ MS informed about the results during the ACOR meeting.



UK correction – calculation

❑ Calculation of the amount of the correction:

66%* difference between the share of the UK in the total allocated expenditure and the uncapped VAT bases * total adjusted allocated expenditure (*i.e. expenditure allocated to MS – Preaccession expenditure and non-agricultural expenditure to NMS*)

= Original amount

- UK advantage (*to take account of the introduction of the GNI-based resource and of the capping of VAT bases*)

= Core UK correction

- TOR windfall gains (*adjustment to take into account of the increase of TOR collection costs from 10% to 20%*);

= Final amount of UK correction

- ❑ Details of the calculation described in the COM working document on calculation, financing, payment and entry into force of the correction of budgetary imbalances in favour of the UK in accordance with Articles 4 and 5 of ORD 335/2014 (COM(2014)271)
- ❑ Definitive amount and 1st update always entered in AB of year n, and provisional amount in DB of year n+1; 2nd and 3rd updates only entered in AB of year n if difference between updated and previously budgeted amounts higher than +/-4%.



Financing tables Budget 2019: Calculation of UK correction

- UK correction budgeted with one year time lag, i.e. 2018 UK correction entered in 2019 budget.
- Calculation based on the allocated expenditure of year 2018.

Description	Coefficient (%) ¹	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	16,1945%	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3577%	
3. (1) – (2)	8,8368%	
4. Total allocated expenditure		127.599.039.596
5. Enlargement related expenditure ²		27.076.886.462
6. Enlargement-adjusted total allocated expenditure = (4) - (5)		100.522.153.134
7. United Kingdom's correction original amount = (3) x (6) x 0.66		5.862.761.188
8. United Kingdom's advantage ³		854.326.562
9. Core United Kingdom's correction = (7) - (8)		5.008.434.626
10. Windfall gains deriving from traditional own resources (TOR) ⁴		-15.094.049
11. Correction for the United Kingdom = (9) – (10)		5.023.528.676



Financing tables Budget 2019:

Financing of UK correction

Calculation of the financing of the correction 2018 for the United Kingdom amounting to :						-5.023.528.676	
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	2,85	3,34	5,35		1,51	4,85	243.566.504
Bulgaria	0,34	0,40	0,64		0,18	0,58	29.178.641
Czech Republic	1,26	1,47	2,36		0,67	2,14	107.490.516
Denmark	1,92	2,25	3,61		1,02	3,27	164.100.302
Germany	21,88	25,65	0,00	-19,24	0,00	6,41	322.179.902
Estonia	0,16	0,18	0,29		0,08	0,27	13.378.467
Ireland	1,63	1,91	3,06		0,86	2,77	139.249.046
Greece	1,16	1,36	2,18		0,62	1,97	99.159.919
Spain	7,65	8,97	14,39		4,07	13,04	655.002.400
France	15,12	17,72	28,44		8,03	25,76	1.294.015.214
Croatia	0,32	0,37	0,60		0,17	0,54	27.265.728
Italy	11,10	13,01	20,88		5,90	18,91	950.165.278
Cyprus	0,13	0,15	0,24		0,07	0,22	10.826.997
Latvia	0,18	0,22	0,35		0,10	0,31	15.764.207
Lithuania	0,27	0,32	0,51		0,14	0,46	23.310.454
Luxembourg	0,25	0,29	0,47		0,13	0,43	21.407.327
Hungary	0,82	0,96	1,54		0,44	1,40	70.161.425
Malta	0,07	0,09	0,14		0,04	0,13	6.299.530
Netherlands	4,88	5,72	0,00	-4,29	0,00	1,43	71.864.875
Austria	2,44	2,87	0,00	-2,15	0,00	0,72	36.001.212
Poland	3,06	3,59	5,76		1,63	5,21	261.922.988
Portugal	1,24	1,45	2,33		0,66	2,11	105.821.201
Romania	1,29	1,51	2,43		0,69	2,20	110.557.235
Slovenia	0,29	0,35	0,55		0,16	0,50	25.215.090
Slovak Republic	0,58	0,68	1,09		0,31	0,98	49.463.964
Finland	1,48	1,74	2,79		0,79	2,53	127.088.512
Sweden	2,92	3,43	0,00	-2,57	0,00	0,86	43.071.742
United Kingdom	14,71	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-28,25	28,25	100,00	5.023.528.676

DE, NL, AT and SE contribute only ¼ of their share to UK correction financing!



Financing tables Budget 2019:

Summary of financing

Member State	Traditional own resources (TOR)				VAT- and GNI-based own resources						Total own resources
	Net sugar sector levies (80 %)	Net customs duties (80 %)	Total net traditional own resources (80 %)	p.m. Collection costs (20% of gross TOR)	VAT-based own resources	GNI-based own resources	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	0	2.231.751.142	2.231.751.142	557.937.786	596.875.500	3.047.168.574	31.777.303	243.566.504	3.919.387.881	3,14%	6.151.139.023
Bulgaria	0	85.589.891	85.589.891	21.397.473	81.719.400	365.042.957	3.806.839	29.178.641	479.747.837	0,38%	565.337.728
Czech Republic	0	282.787.246	282.787.246	70.696.812	263.196.600	1.344.773.264	14.023.927	107.490.516	1.729.484.307	1,39%	2.012.271.553
Denmark	0	360.488.843	360.488.843	90.122.211	355.763.400	2.052.996.922	- 122.341.288	164.100.302	2.450.519.336	1,96%	2.811.008.179
Germany	0	4.316.437.269	4.316.437.269	1.079.109.313	2.180.437.350	23.431.327.562	244.352.877	322.179.902	26.178.297.691	20,97%	30.494.734.960
Estonia	0	32.355.040	32.355.040	8.088.760	38.415.900	167.372.947	1.745.444	13.378.467	220.912.758	0,18%	253.267.798
Ireland	0	304.670.375	304.670.375	76.167.594	274.269.900	1.742.092.238	18.167.355	139.249.046	2.173.778.539	1,74%	2.478.448.914
Greece	0	171.054.793	171.054.793	42.763.698	222.417.000	1.240.552.303	12.937.061	99.159.919	1.575.066.283	1,26%	1.746.121.076
Spain	0	1.628.890.605	1.628.890.605	407.222.651	1.608.243.900	8.194.487.726	85.455.962	655.002.400	10.543.189.988	8,45%	12.172.080.593
France	0	1.685.105.856	1.685.105.856	421.276.464	3.255.672.300	16.188.935.777	168.825.817	1.294.015.214	20.907.449.108	16,75%	22.592.554.964
Croatia	0	46.087.877	46.087.877	11.521.969	78.574.650	341.111.233	3.557.268	27.265.728	450.508.879	0,36%	496.596.756
Italy	0	1.930.311.295	1.930.311.295	482.577.824	2.116.640.700	11.887.159.058	123.964.872	950.165.278	15.077.929.908	12,08%	17.008.241.203
Cyprus	0	23.314.503	23.314.503	5.828.626	31.201.350	135.452.477	1.412.562	10.826.997	178.893.386	0,14%	202.207.889
Latvia	0	36.460.118	36.460.118	9.115.030	37.007.700	197.220.041	2.056.703	15.764.207	252.048.651	0,20%	288.508.769
Lithuania	0	85.705.837	85.705.837	21.426.459	55.587.300	291.628.286	3.041.237	23.310.454	373.567.277	0,30%	459.273.114
Luxembourg	0	23.145.219	23.145.219	5.786.305	61.691.850	267.818.985	2.792.942	21.407.327	353.711.104	0,28%	376.856.323
Hungary	0	158.338.358	158.338.358	39.584.590	169.690.500	877.763.099	9.153.725	70.161.425	1.126.768.749	0,90%	1.285.107.107
Malta	0	12.601.119	12.601.119	3.150.280	18.154.050	78.811.046	821.879	6.299.530	104.086.505	0,08%	116.687.624
Netherlands	0	2.634.190.508	2.634.190.508	658.547.627	488.400.750	5.226.550.213	- 714.009.525	71.864.875	5.072.806.313	4,06%	7.706.996.821
Austria	0	225.447.080	225.447.080	56.361.770	530.600.100	2.618.276.863	27.304.620	36.001.212	3.212.182.795	2,57%	3.437.629.875
Poland	0	718.731.428	718.731.428	179.682.857	642.540.900	3.276.819.614	34.172.212	261.922.988	4.215.455.714	3,38%	4.934.187.142
Portugal	0	169.070.922	169.070.922	42.267.731	302.068.800	1.323.889.089	13.806.137	105.821.201	1.745.585.227	1,40%	1.914.656.149
Romania	0	172.620.830	172.620.830	43.155.208	235.882.500	1.383.139.821	14.424.031	110.557.235	1.744.003.587	1,40%	1.916.624.417
Slovenia	0	70.154.687	70.154.687	17.538.672	66.093.300	315.456.472	3.289.728	25.215.090	410.054.590	0,33%	480.209.277
Slovak Republic	0	96.311.277	96.311.277	24.077.819	96.972.600	618.824.984	6.453.397	49.463.964	771.714.945	0,62%	868.026.222
Finland	0	148.161.643	148.161.643	37.040.411	304.539.300	1.589.956.385	16.580.811	127.088.512	2.038.165.008	1,63%	2.186.326.651
Sweden	0	545.422.296	545.422.296	136.355.574	310.172.550	3.132.498.640	- 171.901.428	43.071.742	3.313.841.504	2,65%	3.859.263.800
United Kingdom	0	3.275.958.729	3.275.958.729	818.989.682	3.315.837.000	15.757.589.096	164.327.532	- 5.023.528.676	14.214.224.952	11,39%	17.490.183.681
Total	0	21.471.164.786	21.471.164.786	5.367.791.196	17.738.667.150	107.094.715.672	0	0	124.833.382.822	100,00%	146.304.547.608

TOR forecasts - input from ACOR meeting



Updating revenue via amending budgets

- ❑ Change in expenditure (unforeseen events)
 - ❑ Does not necessarily mean change in financing;
 - ❑ The bases of OR do not change – only the amount of GNI resource changes;
- ❑ Surplus from previous year
 - ❑ Decreases payments of Member states;
 - ❑ Presented in March each year (at the latest 15 April);
- ❑ After ACOR meeting – amending budget for OR
 - ❑ New bases for VAT and GNI resource – more recent economic forecasts;
 - ❑ New forecast of TOR;
 - ❑ Change of exchange rate (1st of May for DB and end of December for AB);
 - ❑ Changes in absolute amounts of individual resources and the shares of MS;
 - ❑ UK correction updated + budgeting of the final amount of UK correction for year n-4;
 - ❑ May also include changes in expenditure.