



EUROPEAN COMMISSION

DOCUMENTS

DRAFT **The Union's annual budget for the 2024 financial year**

GENERAL STATEMENT OF REVENUE

- A. FINANCING OF THE UNION'S ANNUAL BUDGET
- B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

All amounts in this budget document are expressed in euro unless otherwise indicated.

Budgetary remarks are only executable insofar as they do not modify or extend the scope of an existing legal base, impinge on the administrative autonomy of institutions and can be covered by available resources.

EUROPEAN UNION

DRAFT
The Union's annual budget for
the 2024 financial year

GENERAL STATEMENT OF REVENUE

- A. FINANCING OF THE UNION'S ANNUAL BUDGET
- B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

A. FINANCING OF THE UNION'S ANNUAL BUDGET

Introduction

According to the equilibrium principle, the total budgeted revenue of the Union must equal the total budgeted expenditure of the Union. When determining Member States' own resources contributions, the starting point is the total amount of authorised expenditure (payment appropriations). A minor part of that amount is covered by other revenue (taxes levied on the salaries of Union staff, interest on late payments, fines and contributions from third countries to certain programmes, etc.). The remainder is financed by Member States' own resources contributions.

Own resources can be divided into the following categories:

- traditional own resources, mainly customs duties, collected on behalf of the Union by the Member States;
- the own resource based on value added tax (VAT): a small proportion of the VAT collected by each Member State;
- the own resource based on plastic packaging waste that is not recycled: a small amount applied to the weight of non-recycled plastic packaging waste generated in each Member State;
- the own resource based on gross national income (GNI), which is a proportion of Member States' GNI aggregate. It serves as the balancing resource. It finances all spending not covered by other sources of revenue so that budgeted revenue and expenditure are always in balance.

The key for determining the own resources is Council Decision (EU, Euratom) 2020/2053 ⁽¹⁾. That Decision entered into force on 1 June 2021, with retroactive effect as from 1 January 2021, after the ratification by all Member States according to their national constitutional requirements. It defines a new system of own resources, which includes the introduction of a new category of own resources.

Budgetary revenue totals EUR 143 053 378 017. The uniform rate of call for the VAT-based own resource is 0,30 % whilst that for the GNI resource is 0,4610 %. Traditional own resources account for 17,21 % of the financing of the 2024 budget. The VAT-based own resource accounts for 16,51 %, the plastic-based own resource accounts for 4,96 % and the GNI-based own resource for 57,13 %. Other revenue for the financial year 2024 is estimated at EUR 6 003 275 139.

Own resources needed to finance the 2024 budget account for 0,77 % of the total GNI of the Union.

The total amount of own resources allocated to the Union to cover annual appropriations for payments shall not exceed 1,40 % of the sum of all the Member States' GNIs (own resources ceiling). This ceiling is temporarily increased by 0,6 percentage points for the sole purpose of covering all liabilities of the Union arising from the allocation of the resources necessary for addressing the consequences of the COVID-19 crisis.

The appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 include the costs associated with the funds borrowed on the capital markets and on behalf of the Union in the framework of the European Union Recovery Instrument ⁽²⁾.

The tables below set out step-by-step the method used to calculate the financing of the 2024 budget.

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

⁽²⁾ See Article 5 of Decision (EU, Euratom) 2020/2053.

Calculation of the financing of the budget

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

Revenue description	Budget 2024	Budget 2023 ⁽¹⁾	Change (%)
Miscellaneous revenue (Titles 3 to 6)	6 003 275 139	12 075 974 437	- 50,29
Surplus available from the preceding financial year (Chapter 2 0, Article 2 0 0)	p.m.	2 519 010 950	—
Balances and adjustments (Chapters 2 1, 2 2, 2 3 and 2 4)	p.m.	p.m.	—
Total revenue for Titles 2 to 6	6 003 275 139	14 594 985 387	- 58,87
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	24 620 400 000	21 590 300 000	+ 14,03
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	23 616 137 250	20 719 666 800	+ 13,98
Plastic packaging waste own resource (Table 3, Chapter 1 7)	7 093 555 280	6 376 668 800	+ 11,24
Remainder to be financed by the additional resource (GNI-based own resource, Table 4, Chapter 1 4)	81 720 010 348	105 367 048 978	- 22,44
Appropriations to be covered by the own resources referred to in Article 2 of Decision (EU, Euratom) 2020/2053 ⁽²⁾ , ⁽³⁾	137 050 102 878	154 053 684 578	- 11,04
Total revenue ⁽⁴⁾	143 053 378 017	168 648 669 965	- 15,18

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

⁽²⁾ The own resources for the 2024 budget are determined on the basis of the budget forecasts adopted at the 188th meeting of the Advisory Committee on Own Resources on 25 May 2023.

⁽³⁾ This amount includes EUR 3 864 000 000 in relation to liabilities of the Union resulting from the borrowing referred to in Article 5 of Decision (EU, Euratom) 2020/2053.

⁽⁴⁾ Article 310(1), third subparagraph, TFEU reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

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

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

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

TABLE 2

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

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

TABLE 3

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

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

TABLE 4

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

Member State	1 % of gross national income	Uniform rate of 'additional base' own resource	'Additional base' own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	6 053 077 000		2 790 343 195
Bulgaria	986 492 000		454 752 391
Czechia	3 303 904 000		1 523 031 351
Denmark	4 024 834 000		1 855 365 158
Germany	44 177 819 000		20 365 060 053
Estonia	411 271 000		189 587 417
Ireland	4 306 468 000		1 985 192 602
Greece	2 337 353 000		1 077 471 349
Spain	14 907 594 000		6 872 092 239
France	30 027 033 000		13 841 840 637
Croatia	775 338 000		357 414 768
Italy	21 373 179 000		9 852 593 082
Cyprus	282 122 000		130 052 402
Latvia	450 918 000	0,4609793 ⁽¹⁾	207 863 864
Lithuania	764 050 000		352 211 234
Luxembourg	583 760 000		269 101 276
Hungary	2 122 059 000		978 225 271
Malta	179 697 000		82 836 597
Netherlands	10 430 238 000		4 808 123 806
Austria	5 082 933 000		2 343 126 893
Poland	7 884 404 000		3 634 547 032
Portugal	2 651 464 000		1 222 270 017
Romania	3 485 670 000		1 606 821 715
Slovenia	676 624 000		311 909 658
Slovakia	1 279 109 000		589 642 771
Finland	2 886 018 000		1 330 394 556
Sweden	5 831 366 000		2 688 139 014
Total	177 274 794 000		81 720 010 348

⁽¹⁾ Calculation of rate: $(81\,720\,010\,348) / (177\,274\,794\,000) = 0,460979299448516$.

TABLE 5

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

Member State	Gross reduction	Percentage share of GNI base	Financing of the gross reduction in favour of Denmark, Germany, Netherlands, Austria and Sweden	Net financing of the reduction in favour of Denmark, Netherlands, Germany, Austria and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		3,41	304 781 626	304 781 626
Bulgaria		0,56	49 671 371	49 671 371
Czechia		1,86	166 356 588	166 356 588
Denmark	- 442 604 609	2,27	202 656 509	- 239 948 100
Germany	- 4 309 818 359	24,92	2 224 420 326	- 2 085 398 033
Estonia		0,23	20 708 120	20 708 120
Ireland		2,43	216 837 209	216 837 209
Greece		1,32	117 689 276	117 689 276
Spain		8,41	750 620 014	750 620 014
France		16,94	1 511 906 745	1 511 906 745
Croatia		0,44	39 039 447	39 039 447
Italy		12,06	1 076 172 045	1 076 172 045
Cyprus		0,16	14 205 271	14 205 271
Latvia		0,25	22 704 407	22 704 407
Lithuania		0,43	38 471 079	38 471 079
Luxembourg		0,33	29 393 203	29 393 203
Hungary		1,20	106 848 896	106 848 896
Malta		0,10	9 048 017	9 048 017
Netherlands	- 2 255 287 678	5,88	525 178 333	- 1 730 109 345
Austria	- 663 319 905	2,87	255 933 401	- 407 386 504
Poland		4,45	396 991 724	396 991 724
Portugal		1,50	133 505 242	133 505 242
Romania		1,97	175 508 782	175 508 782
Slovenia		0,38	34 069 047	34 069 047
Slovakia		0,72	64 405 082	64 405 082
Finland		1,63	145 315 392	145 315 392
Sweden	- 1 255 024 741	3,29	293 618 140	- 961 406 601
Total	- 8 926 055 292	100,00	8 926 055 292	0
EU GDP price deflator, in EUR, (spring 2023 economic forecast) :				
(a) 2020 EU27 = 107,1892 ; (b) 2024 EU27 = 125,8420				
Lump sum for Denmark in 2024 prices: $377\,000\,000\text{ EUR} \times [(b/a)] = 442\,604\,609\text{ EUR}$				
Lump sum for Germany in 2024 prices: $3\,671\,000\,000\text{ EUR} \times [(b/a)] = 4\,309\,818\,359\text{ EUR}$				
Lump sum for Netherlands in 2024 prices: $1\,921\,000\,000\text{ EUR} \times [(b/a)] = 2\,255\,287\,678\text{ EUR}$				
Lump sum for Austria in 2024 prices: $565\,000\,000\text{ EUR} \times [(b/a)] = 663\,319\,905\text{ EUR}$				
Lump sum for Sweden in 2024 prices: $1\,069\,000\,000\text{ EUR} \times [(b/a)] = 1\,255\,024\,741\text{ EUR}$				

TABLE 6

Summary of financing ⁽¹⁾ of the general budget by category of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources						Total own resources ⁽²⁾
	Net sugar sector levies (7.5 %)	Net customs duties (7.5 %)	Total net traditional own resources (7.5 %)	Collection costs (2.5 % of gross TOR) (p.m.)	VAT-based own resource	Plastic-based own resource	GNI-based own resource	GNI lump sum reductions and their financing	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	p.m.	2 252 900 000	2 252 900 000	750 966 667	737 421 900	168 385 280	2 790 343 195	304 781 626	4 000 932 001	3,56	6 253 832 001
Bulgaria	p.m.	179 700 000	179 700 000	59 900 000	145 783 200	40 666 480	454 752 391	49 671 371	690 873 442	0,61	870 573 442
Czechia	p.m.	487 600 000	487 600 000	162 533 333	414 357 900	89 341 200	1 523 031 351	166 356 588	2 193 087 039	1,95	2 680 687 039
Denmark	p.m.	456 900 000	456 900 000	152 300 000	493 449 000	139 452 480	1 855 365 158	- 239 948 100	2 248 318 538	2,00	2 705 218 538
Germany	p.m.	4 987 900 000	4 987 900 000	1 662 633 334	5 601 518 100	1 420 590 080	20 365 060 053	- 2 085 398 033	25 301 770 200	22,50	30 289 670 200
Estonia	p.m.	68 300 000	68 300 000	22 766 667	59 420 700	20 576 800	189 587 417	20 708 120	290 293 037	0,26	358 593 037
Ireland	p.m.	556 200 000	556 200 000	185 400 000	393 378 600	191 545 520	1 985 192 602	216 837 209	2 786 953 931	2,48	3 343 153 931
Greece	p.m.	355 600 000	355 600 000	118 533 333	286 837 200	69 539 840	1 077 471 349	117 689 276	1 551 537 665	1,38	1 907 137 665
Spain	p.m.	2 227 500 000	2 227 500 000	742 500 000	2 153 248 500	675 183 040	6 872 092 239	750 620 014	10 451 143 793	9,30	12 678 643 793
France	p.m.	2 334 400 000	2 334 400 000	778 133 333	4 327 428 300	1 505 388 000	13 841 840 637	1 511 906 745	21 186 563 682	18,84	23 520 963 682
Croatia	p.m.	63 300 000	63 300 000	21 100 000	116 300 700	23 872 880	357 414 768	39 039 447	536 627 795	0,48	599 927 795
Italy	p.m.	2 711 800 000	2 711 800 000	903 933 333	2 824 204 200	842 456 480	9 852 593 082	1 076 172 045	14 595 425 807	12,98	17 307 225 807
Cyprus	p.m.	41 400 000	41 400 000	13 800 000	42 318 300	5 563 360	130 052 402	14 205 271	192 139 333	0,17	233 539 333
Latvia	p.m.	68 900 000	68 900 000	22 966 667	63 195 000	17 228 640	207 863 864	22 704 407	310 991 911	0,28	379 891 911
Lithuania	p.m.	169 800 000	169 800 000	56 600 000	102 081 000	24 680 480	352 211 234	38 471 079	517 443 793	0,46	687 243 793
Luxembourg	p.m.	16 600 000	16 600 000	5 533 333	87 564 000	12 220 720	269 101 276	29 393 203	398 279 199	0,35	414 879 199
Hungary	p.m.	258 700 000	258 700 000	86 233 333	283 140 300	249 723 040	978 225 271	106 848 896	1 617 937 507	1,44	1 876 637 507
Malta	p.m.	23 300 000	23 300 000	7 766 667	26 954 550	10 333 540	82 836 597	9 048 017	129 172 704	0,11	152 472 704
Netherlands	p.m.	3 648 800 000	3 648 800 000	1 216 266 667	1 461 809 400	235 620 800	4 808 123 806	- 1 730 109 345	4 775 444 661	4,25	8 424 244 661

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources						Total own resources ⁽¹⁾
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	Plastic-based own resource	GNI-based own resource	GNI lump sum reductions and their financing	Total 'national contributions'	Share in total 'national contributions' (%)	
Austria	p.m.	294 000 000	294 000 000	98 000 000	712 036 500	169 278 320	2 343 126 893	- 407 386 504	2 817 055 209	2,51	3 111 055 209
Poland	p.m.	1 510 200 000	1 510 200 000	503 400 000	1 182 660 600	516 044 560	3 634 547 032	396 991 724	5 730 243 916	5,10	7 240 443 916
Portugal	p.m.	278 800 000	278 800 000	92 933 333	390 543 000	186 457 840	1 222 270 017	133 505 242	1 932 776 099	1,72	2 211 576 099
Romania	p.m.	348 500 000	348 500 000	116 166 667	376 105 200	220 467 600	1 606 821 715	175 508 782	2 378 903 297	2,12	2 727 403 297
Slovenia	p.m.	272 400 000	272 400 000	90 800 000	99 776 700	17 535 420	311 909 658	34 069 047	463 290 825	0,41	735 690 825
Slovakia	p.m.	140 500 000	140 500 000	46 833 333	171 549 300	28 426 720	589 642 771	64 405 082	854 023 873	0,76	994 523 873
Finland	p.m.	220 200 000	220 200 000	73 400 000	335 376 000	87 507 440	1 330 394 556	145 315 392	1 898 593 388	1,69	2 118 793 388
Sweden	p.m.	646 200 000	646 200 000	215 400 000	727 679 100	125 468 720	2 688 139 014	- 961 406 601	2 579 880 233	2,29	3 226 080 233
Total	p.m.	24 620 400 000	24 620 400 000	8 206 800 000	23 616 137 250	7 093 555 280	81 720 010 348	0	112 429 702 878	100,00	137 050 102 878

⁽¹⁾ p.m. (own resources + other revenue = total revenue = total expenditure); (137 050 102 878 + 6 003 275 139 = 143 053 378 017 = 143 053 378 017).

⁽²⁾ Total own resources as percentage of GNI: (137 050 102 878) / (17 727 479 400 000) = 0,77 %; total own resources ceiling in accordance with Articles 3 and 6 of Decision (EU, Euratom) 2020/2053: 2,00 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

Title	Heading	2024 estimate	2023 estimate	2022 out-turn
1	OWN RESOURCES	137 050 102 878	154 053 684 578	155 758 388 887,89
2	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	2 519 010 950	3 226 947 516,78
3	ADMINISTRATIVE REVENUE	2 055 263 481	1 894 666 175	2 606 722 469,14
4	FINANCIAL REVENUE, DEFAULT INTEREST AND FINES	121 743 500	120 825 000	595 694 686,87
5	BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS	p.m.	p.m.	62 203 046 101,50
6	REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES	3 826 268 158	10 060 483 262	20 874 014 844,28
	GRAND TOTAL	143 053 378 017	168 648 669 965	245 264 814 506,46

TITLE 1
OWN RESOURCES

**CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE
MARKETS IN SUGAR**
CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES
CHAPTER 1 3 — OWN RESOURCE BASED ON VALUE ADDED TAX
CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
1 1 0	CHAPTER 1 1				
	<i>Sugar levies</i>	p.m.	p.m.	- 825 221,82	
	CHAPTER 1 1 — TOTAL	p.m.	p.m.	- 825 221,82	
1 2 0	CHAPTER 1 2				
	<i>Customs duties and other duties</i>	24 620 400 000	21 590 300 000	25 857 229 679,19	105,02
	CHAPTER 1 2 — TOTAL	24 620 400 000	21 590 300 000	25 857 229 679,19	105,02
1 3 0	CHAPTER 1 3				
	<i>Own resource based on value added tax</i>	23 616 137 250	20 719 666 800	19 665 680 155,01	83,27
	CHAPTER 1 3 — TOTAL	23 616 137 250	20 719 666 800	19 665 680 155,01	83,27
1 4 0	CHAPTER 1 4				
	<i>Own resource based on gross national income</i>	81 720 010 348	105 367 048 978	103 880 358 779,33	127,12
	CHAPTER 1 4 — TOTAL	81 720 010 348	105 367 048 978	103 880 358 779,33	127,12

CHAPTER 1 6 — GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING
CHAPTER 1 7 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
1 6 0	CHAPTER 1 6				
	<i>GNI lump sum reductions granted to certain Member States and their financing</i>	0	0	18 608 659,80	
	CHAPTER 1 6 — TOTAL	0	0	18 608 659,80	
1 7 0	CHAPTER 1 7				
	<i>Own resource based on non-recycled plastic packaging waste</i>	7 093 555 280	6 376 668 800	6 337 336 836,38	89,34
	CHAPTER 1 7 — TOTAL	7 093 555 280	6 376 668 800	6 337 336 836,38	89,34
Title 1 — Total		137 050 102 878	154 053 684 578	155 758 388 887,89	113,65

TITLE 1
OWN RESOURCES

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR

1 1 0 ***Sugar levies***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	– 825 221,82

Remarks

This article is intended to record revenue from outstanding production levies, storage levies, charges levied on non-exported C sugar, C isoglucose and C inulin syrup production, and on substituted C sugar and C isoglucose, production charge, one-off amounts on additional sugar quotas and supplementary isoglucose quotas and the surplus amount.

Figures are net of collection costs.

Legal basis

Commission Regulation (EEC) No 2670/81 of 14 September 1981 laying down detailed implementing rules in respect of sugar production in excess of the quota (OJ L 262, 16.9.1981, p. 14).

Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1).

Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector (OJ L 58, 28.2.2006, p. 1), and in particular Articles 15 and 16 thereof.

Commission Regulation (EC) No 952/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards the management of the Community market in sugar and the quota system (OJ L 178, 1.7.2006, p. 39).

Commission Regulation (EC) No 967/2006 of 29 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 318/2006 as regards sugar production in excess of the quota (OJ L 176, 30.6.2006, p. 22).

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1), point (a), thereof.

Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products (Single CMO Regulation) (OJ L 299, 16.11.2007, p. 1), and in particular Articles 51 and 64 thereof.

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR
(cont'd)

1 1 0 (cont'd)

Council Regulation (EU) No 1360/2013 of 2 December 2013 fixing the production levies in the sugar sector for the 2001/2002, 2002/2003, 2003/2004, 2004/2005 and 2005/2006 marketing years, the coefficient required for calculating the additional levy for the 2001/2002 and 2004/2005 marketing years and the amount to be paid by sugar manufacturers to beet sellers in respect of the difference between the maximum levy and the levy to be charged for the 2002/2003, 2003/2004 and 2005/2006 marketing years (OJ L 343, 19.12.2013, p. 2).

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671), and in particular Articles 128 and 142 thereof.

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 Article 2(1), point (a), thereof.

Council Regulation (EU) 2018/264 of 19 February 2018 fixing the production levies and the coefficient for calculating the additional levy in the sugar sector for the 1999/2000 marketing year and fixing the production levies in the sugar sector for the 2000/2001 marketing year (OJ L 51, 23.2.2018, p. 1).

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

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	- 825 221,82
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	—	—	0,—

CHAPTER 1 1 — LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR
(cont'd)

1 1 0 (cont'd)

Member State	Budget 2024	Budget 2023	Outturn 2022
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 1 1 0 — Total	p.m.	p.m.	- 825 221,82

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES

1 2 0 *Customs duties and other duties*

2024 estimate	2023 estimate	2022 out-turn
24 620 400 000	21 590 300 000	25 857 229 679,19

Remarks

The assignment of customs duties as own resource to the financing of common expenditure is the logical consequence of the free movement of goods within the Union. This article may comprise levies, premiums, additional or compensatory amounts, additional amounts or factors, Common Customs Tariff duties and other duties established or to be established by the institutions of the European Union in respect of trade with third countries and customs duties on products under the expired Treaty establishing the European Coal and Steel Community.

Figures are net of collection costs.

Legal basis

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

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES (cont'd)

1 2 0 (cont'd)

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	2 252 900 000	2 018 900 000	3 029 583 000,26
Bulgaria	179 700 000	125 900 000	166 153 586,76
Czechia	487 600 000	396 000 000	394 937 593,48
Denmark	456 900 000	431 000 000	466 128 262,15
Germany	4 987 900 000	4 686 400 000	4 893 981 949,95
Estonia	68 300 000	52 500 000	66 187 551,34
Ireland	556 200 000	444 800 000	482 217 791,19
Greece	355 600 000	238 300 000	690 301 047,26
Spain	2 227 500 000	1 615 600 000	2 040 243 232,43
France	2 334 400 000	2 180 000 000	2 259 698 731,86
Croatia	63 300 000	47 000 000	62 602 908,05
Italy	2 711 800 000	2 705 200 000	2 784 888 767,56
Cyprus	41 400 000	27 800 000	39 238 718,47
Latvia	68 900 000	64 500 000	66 038 531,86
Lithuania	169 800 000	139 900 000	151 592 424,54
Luxembourg	16 600 000	18 100 000	16 150 221,02
Hungary	258 700 000	239 500 000	366 618 608,06
Malta	23 300 000	18 100 000	21 432 990,46
Netherlands	3 648 800 000	3 064 900 000	3 709 199 663,11
Austria	294 000 000	234 100 000	288 821 705,47
Poland	1 510 200 000	1 290 200 000	1 350 310 952,03
Portugal	278 800 000	202 500 000	332 033 289,47
Romania	348 500 000	243 100 000	296 703 843,19
Slovenia	272 400 000	141 400 000	221 104 904,22
Slovakia	140 500 000	128 800 000	115 109 937,92
Finland	220 200 000	161 200 000	223 132 082,98
Sweden	646 200 000	674 600 000	642 716 807,73
United Kingdom	—	—	680 100 576,37
Article 1 2 0 — Total	24 620 400 000	21 590 300 000	25 857 229 679,19

CHAPTER 1 3 — OWN RESOURCE BASED ON VALUE ADDED TAX

1 3 0 *Own resource based on value added tax*

2024 estimate	2023 estimate	2022 out-turn
23 616 137 250	20 719 666 800	19 665 680 155,01

Remarks

The applied uniform rate valid for all Member States to the VAT bases determined in accordance with Union rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State.

Legal basis

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

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	737 421 900	710 974 500	680 360 700,00
Bulgaria	145 783 200	119 367 900	110 761 050,04
Czechia	414 357 900	356 100 000	330 525 904,03
Denmark	493 449 000	435 068 400	417 860 106,54
Germany	5 601 518 100	5 099 693 100	4 837 575 300,00
Estonia	59 420 700	50 725 800	48 463 500,00
Ireland	393 378 600	340 309 200	323 101 500,00
Greece	286 837 200	232 593 300	226 017 900,00
Spain	2 153 248 500	1 903 035 000	1 815 242 100,00
France	4 327 428 300	3 796 743 000	3 619 074 300,00
Croatia	116 300 700	95 386 950	90 615 727,26
Italy	2 824 204 200	2 245 145 100	2 156 047 800,00
Cyprus	42 318 300	37 828 500	35 319 300,00
Latvia	63 195 000	51 085 800	48 034 200,00
Lithuania	102 081 000	73 563 000	69 666 300,00
Luxembourg	87 564 000	90 616 950	87 085 500,00
Hungary	283 140 300	212 444 100	190 436 180,75
Malta	26 954 550	20 870 400	19 644 300,00
Netherlands	1 461 809 400	1 299 356 700	1 245 232 500,00
Austria	712 036 500	621 325 200	598 183 200,00
Poland	1 182 660 600	1 000 029 300	897 577 733,00

CHAPTER 1 3 — OWN RESOURCE BASED ON VALUE ADDED TAX (cont'd)**1 3 0** (cont'd)

Member State	Budget 2024	Budget 2023	Outturn 2022
Portugal	390 543 000	354 659 100	337 610 550,00
Romania	376 105 200	272 453 700	251 122 877,95
Slovenia	99 776 700	83 067 600	78 684 000,00
Slovakia	171 549 300	136 727 700	124 888 800,00
Finland	335 376 000	307 435 200	297 033 300,00
Sweden	727 679 100	773 061 300	729 515 525,44
Article 1 3 0 — Total	23 616 137 250	20 719 666 800	19 665 680 155,01

CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME**1 4 0** *Own resource based on gross national income*

2024 estimate	2023 estimate	2022 out-turn
81 720 010 348	105 367 048 978	103 880 358 779,33

Remarks

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

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

The rate to be applied to the Member States' GNI for financial year 2024 is 0,4610 %.

Legal basis

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

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15), and in particular Article 4(1) thereof.

CHAPTER 1 4 — OWN RESOURCE BASED ON GROSS NATIONAL INCOME (cont'd)

1 4 0 (cont'd)

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	2 790 343 195	3 639 914 564	3 636 814 018,00
Bulgaria	454 752 391	514 441 379	496 068 859,98
Czechia	1 523 031 351	1 798 077 300	1 738 402 095,80
Denmark	1 855 365 158	2 439 841 605	2 444 382 692,09
Germany	20 365 060 053	26 699 480 803	26 390 013 893,01
Estonia	189 587 417	221 670 730	218 660 566,00
Ireland	1 985 192 602	2 394 284 492	2 319 757 635,00
Greece	1 077 471 349	1 353 661 430	1 329 660 873,00
Spain	6 872 092 239	8 939 585 330	8 780 537 792,00
France	13 841 840 637	18 048 827 464	17 943 474 943,00
Croatia	357 414 768	411 090 369	405 884 709,89
Italy	9 852 593 082	12 857 477 022	12 813 417 790,00
Cyprus	130 052 402	163 029 975	158 185 616,00
Latvia	207 863 864	243 520 328	235 310 021,00
Lithuania	352 211 234	397 940 789	391 365 329,00
Luxembourg	269 101 276	390 533 039	390 032 459,00
Hungary	978 225 271	1 079 895 321	1 018 125 350,82
Malta	82 836 597	100 593 871	98 191 681,00
Netherlands	4 808 123 806	6 237 101 201	6 181 737 349,99
Austria	2 343 126 893	2 940 945 931	2 901 482 210,00
Poland	3 634 547 032	4 336 669 081	4 070 153 556,55
Portugal	1 222 270 017	1 541 767 469	1 512 066 566,00
Romania	1 606 821 715	1 855 187 892	1 768 756 641,91
Slovenia	311 909 658	382 826 626	372 799 201,00
Slovakia	589 642 771	745 984 153	703 985 847,01
Finland	1 330 394 556	1 811 112 458	1 812 413 796,00
Sweden	2 688 139 014	3 821 588 356	3 748 677 286,28
Article 1 4 0 — Total	81 720 010 348	105 367 048 978	103 880 358 779,33

CHAPTER 1 6 — GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING

1 6 0 **GNI lump sum reductions granted to certain Member States and their financing**

2024 estimate	2023 estimate	2022 out-turn
		18 608 659,80

Remarks

This article is intended to record reductions in the annual GNI contributions of certain Member States and their financing in accordance with Decision (EU, Euratom) 2020/2053.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10a(6) thereof.

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union (OJ L 424, 15.12.2020, p. 1), and in particular Article 2(4) thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15), and in particular Article 4(2) thereof.

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	304 781 626	288 908 919	273 282 042,00
Bulgaria	49 671 371	40 832 470	37 276 229,00
Czechia	166 356 588	142 717 792	130 743 638,34
Denmark	- 239 948 100	- 221 040 846	- 203 965 573,33
Germany	- 2 085 398 033	- 1 918 868 106	- 1 793 470 790,00
Estonia	20 708 120	17 594 548	16 430 867,00
Ireland	216 837 209	190 040 214	174 314 138,00
Greece	117 689 276	107 443 418	99 915 045,00
Spain	750 620 014	709 556 746	659 798 186,00
France	1 511 906 745	1 432 579 568	1 348 331 105,00
Croatia	39 039 447	32 629 248	30 498 542,58
Italy	1 076 172 045	1 020 529 390	962 841 915,00
Cyprus	14 205 271	12 940 088	11 886 582,00
Latvia	22 704 407	19 328 804	17 681 961,00
Lithuania	38 471 079	31 585 533	29 408 465,00

CHAPTER 1 6 — GNI LUMP SUM REDUCTIONS GRANTED TO CERTAIN MEMBER STATES AND THEIR FINANCING (*cont'd*)**1 6 0** (*cont'd*)

Member State	Budget 2024	Budget 2023	Outturn 2022
Luxembourg	29 393 203	30 997 562	29 308 308,00
Hungary	106 848 896	85 713 932	76 134 073,20
Malta	9 048 017	7 984 381	7 378 442,00
Netherlands	- 1 730 109 345	- 1 618 030 947	- 1 511 692 515,00
Austria	- 407 386 504	- 388 065 495	- 363 210 943,00
Poland	396 991 724	344 212 029	305 588 864,78
Portugal	133 505 242	122 373 854	113 621 603,00
Romania	175 508 782	147 250 799	132 901 536,21
Slovenia	34 069 047	30 385 885	28 013 345,00
Slovakia	64 405 082	59 210 586	52 899 788,00
Finland	145 315 392	143 752 424	136 190 671,00
Sweden	- 961 406 601	- 872 562 796	- 783 496 865,98
Article 1 6 0 — Total	0	0	18 608 659,80

CHAPTER 1 7 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE**1 7 0** *Own resource based on non-recycled plastic packaging waste*

2024 estimate	2023 estimate	2022 out-turn
7 093 555 280	6 376 668 800	6 337 336 836,38

Remarks

This article is intended to record the payments resulting from the application of a uniform call rate to the weight of non-recycled plastic packaging waste generated in each Member State. The uniform call rate shall be EUR 0,80 per kilogram. Certain Member States shall be entitled to annual lump sum reductions.

Legal basis

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

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

CHAPTER 1 7 — OWN RESOURCE BASED ON NON-RECYCLED PLASTIC PACKAGING WASTE (cont'd)

1 7 0 (cont'd)

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	168 385 280	148 939 040	147 528 960,00
Bulgaria	40 666 480	45 700 160	43 951 839,97
Czechia	89 341 200	53 909 040	52 039 020,98
Denmark	139 452 480	108 464 640	110 199 420,83
Germany	1 420 590 080	1 380 200 960	1 376 979 840,00
Estonia	20 576 800	24 044 560	24 004 240,00
Ireland	191 545 520	198 624 240	196 735 920,00
Greece	69 539 840	69 986 080	69 846 000,00
Spain	675 183 040	519 598 800	498 201 360,00
France	1 505 388 000	1 295 480 720	1 305 596 400,00
Croatia	23 872 880	20 006 240	20 002 770,42
Italy	842 456 480	796 436 400	793 205 680,00
Cyprus	5 563 360	4 658 160	4 328 880,00
Latvia	17 228 640	14 740 720	14 852 960,00
Lithuania	24 680 480	13 465 680	12 920 080,00
Luxembourg	12 220 720	13 063 600	13 255 200,00
Hungary	249 723 040	206 997 440	191 184 632,61
Malta	10 333 540	9 073 060	8 894 900,00
Netherlands	235 620 800	180 202 720	177 346 400,00
Austria	169 278 320	150 980 320	154 381 440,00
Poland	516 044 560	549 479 200	554 959 007,04
Portugal	186 457 840	167 198 320	168 097 520,00
Romania	220 467 600	197 252 000	196 307 308,23
Slovenia	17 535 420	15 924 940	15 170 060,00
Slovakia	28 426 720	35 261 600	34 223 440,00
Finland	87 507 440	59 797 760	60 191 120,00
Sweden	125 468 720	97 182 400	92 932 436,30
Article 1 7 0 — Total	7 093 555 280	6 376 668 800	6 337 336 836,38

TITLE 2
SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

CHAPTER 2 1 — BALANCES ADJUSTMENT

CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES

CHAPTER 2 3 — ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 2 0				
2 0 0	<i>Surplus from previous financial year</i>	p.m.	2 519 010 950	3 227 058 806,52	
	CHAPTER 2 0 — TOTAL	p.m.	2 519 010 950	3 227 058 806,52	
	CHAPTER 2 1				
2 1 0	<i>VAT balances</i>	p.m.	p.m.	0,—	
2 1 1	<i>GNI balances</i>	p.m.	p.m.	0,—	
2 1 2	<i>Netting of VAT and GNI balances</i>	p.m.	p.m.	0,—	
2 1 3	<i>Plastics balances</i>	p.m.	p.m.	0,—	
2 1 4	<i>Netting of plastics balances</i>	p.m.	p.m.	0,—	
	CHAPTER 2 1 — TOTAL	p.m.	p.m.	0,—	
	CHAPTER 2 2				
2 2 0	<i>Adjustment for non-participation in the area of migration, border management and security policies</i>	p.m.	p.m.	- 111 289,74	
	CHAPTER 2 2 — TOTAL	p.m.	p.m.	- 111 289,74	
	CHAPTER 2 3				
2 3 0	<i>Adjustment for the implementation of own resources decisions</i>	p.m.	p.m.	0,—	
	CHAPTER 2 3 — TOTAL	p.m.	p.m.	0,—	

CHAPTER 2 4 — ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES
CHAPTER 2 6 — ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
2 4 0	CHAPTER 2 4				
	<i>Adjustment for exchange rate differences for own resources</i>	p.m.	p.m.	0,—	
	CHAPTER 2 4 — TOTAL	p.m.	p.m.	0,—	
2 6 0	CHAPTER 2 6				
	<i>Adjustment for the United Kingdom correction</i>	p.m.	p.m.	0,—	
	CHAPTER 2 6 — TOTAL	p.m.	p.m.	0,—	
Title 2 — Total		p.m.	2 519 010 950	3 226 947 516,78	

TITLE 2
SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 2 0 — SURPLUS FROM PREVIOUS FINANCIAL YEAR

2 0 0 ***Surplus from previous financial year***

2024 estimate	2023 estimate	2022 out-turn
p.m.	2 519 010 950	3 227 058 806,52

Remarks

In accordance with Article 18 of the Financial Regulation, the balance from each financial year, whether surplus or deficit, is entered as revenue or expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 39 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 1(1) of Regulation (EU, Euratom) 2021/768.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 16 05 01 of the statement of expenditure in Section III 'Commission'.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39).

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 18 thereof.

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 8 thereof.

Council Regulation (EU, Euratom) 2021/768 of 30 April 2021 laying down implementing measures for the system of own resources of the European Union and repealing Regulation (EU, Euratom) No 608/2014 (OJ L 165, 11.5.2021, p. 1).

CHAPTER 2 1 — BALANCES ADJUSTMENT**2 1 0 VAT balances**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

Under Article 7(1) of Regulation (EEC, Euratom) No 1553/89, Member States are to send the Commission a statement of the total amount of the VAT resources base for the previous calendar year before 31 July.

Each Member State is debited with an amount calculated on the basis of that statement according to Union rules and credited with the 12 payments actually made during the previous financial year.

Any corrections to those statements resulting from Commission controls in accordance with Article 9 of Regulation (EEC, Euratom) No 1553/89 or/and any changes to the GNI of previous financial years that have an effect on the capping of the 'VAT' base will lead to adjustments of the 'VAT' balances.

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

Legal basis

Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b thereof.

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—

CHAPTER 2 1 — BALANCES ADJUSTMENT (*cont'd*)**2 1 0** (*cont'd*)

Member State	Budget 2024	Budget 2023	Outturn 2022
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
United Kingdom	—	—	0,—
Article 2 1 0 — Total	p.m.	p.m.	0,—

2 1 1 **GNI balances**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

On the basis of figures for aggregate gross national income and its components from the preceding financial year, supplied by the Member States in accordance with Article 2(2) of Regulation (EU) 2019/516, each Member State shall be debited with an amount calculated in accordance with Union rules and credited with the 12 payments made during that previous financial year.

Any changes to the GNI of previous financial years pursuant to Article 2(2) of Regulation (EU) 2019/516, subject to Articles 5 and 8 thereof, gives rise for each Member State concerned to an adjustment to the balance established pursuant to Article 10b(4) of Regulation (EU, Euratom) No 609/2014.

The Commission shall inform the Member States of the amounts resulting from this calculation before 1 February of the year following that in which the data for the adjustments were supplied.

CHAPTER 2 1 — BALANCES ADJUSTMENT (cont'd)**2 1 1** (cont'd)*Legal basis*

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b thereof.

Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation) (OJ L 91, 29.3.2019, p. 19).

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—

CHAPTER 2 1 — BALANCES ADJUSTMENT (*cont'd*)**2 1 1** (*cont'd*)

Member State	Budget 2024	Budget 2023	Outturn 2022
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 2 1 1 — Total	p.m.	p.m.	0,—

2 1 2 **Netting of VAT and GNI balances**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

Result of the calculation for the netting of adjustments to the VAT and GNI-based resources of previous financial years.

This calculation is the product of multiplying the total amounts of the adjustments referred to in Article 10b(1) to (4) of Regulation (EU, Euratom) No 609/2014, with the exception of particular adjustments pursuant to Article 10b(2), points (b) and (c), of that Regulation, by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments were supplied.

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10b(5) thereof.

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

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—

CHAPTER 2 1 — BALANCES ADJUSTMENT (cont'd)

2 1 2 (cont'd)

Member State	Budget 2024	Budget 2023	Outturn 2022
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 2 1 2 — Total	p.m.	p.m.	0,—

2 1 3

Plastics balances

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

CHAPTER 2 1 — BALANCES ADJUSTMENT *(cont'd)***2 1 3** *(cont'd)**Remarks*

On the basis of the annual statement providing the calculation of the amount of the own resource based on non-recycled plastic packaging waste, each Member State shall, in the year following that in which that statement was sent, be debited or credited with an amount calculated as the difference between the amounts in the forecast for a given year and the real amounts in the statement for that same year.

After 31 July of the fifth year following a given financial year, changes shall no longer be taken into account, except on points notified within that time limit either by the Commission or by the Member State.

Legal basis

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

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—

CHAPTER 2 1 — BALANCES ADJUSTMENT (*cont'd*)**2 1 3** (*cont'd*)

Member State	Budget 2024	Budget 2023	Outturn 2022
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 2 1 3 — Total	p.m.	p.m.	0,—

2 1 4 **Netting of plastics balances**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

Result of the calculation for the netting of adjustments to plastic-based own resource of previous financial years.

This calculation is the product of multiplying the total amounts of adjustments by the percentage that the GNI of that Member State represents of the GNI of all Member States, as applicable on 15 January to the budget in force for the year following that in which the data for the adjustments were supplied (the 'net amount').

The Commission shall inform the Member States of the amounts resulting from that calculation before 1 February of the year following that in which the data for the adjustments were supplied.

Legal basis

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

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 15).

CHAPTER 2 1 — BALANCES ADJUSTMENT (cont'd)

2 1 4 (cont'd)

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 2 1 4 — Total	p.m.	p.m.	0,—

CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES

2 2 0 *Adjustment for non-participation in the area of migration, border management and security policies*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	- 111 289,74

Remarks

Article 3 of the Protocol on the position of Denmark and Article 5 of the Protocol on the position of Ireland, annexed to the Treaty on European Union and the Treaty on the Functioning of the European Union, grant full exemption to these Member States from supporting the financial consequences of some specific policies in the area of freedom, security and justice, with the exception of the related administrative costs. They can therefore obtain an adjustment to the own resources paid for each year in which they do not participate.

Each Member State's contribution to the adjustment mechanism is calculated by applying to the budget expenditure resulting from this operation or policy the scale of the aggregate GNI and its components from the preceding year, supplied by the Member States in accordance with Article 2(2) of Regulation (EU) 2019/516 of 19 March 2019 on the harmonisation of gross national income at market prices (OJ L 91, 29.3.2019, p. 19).

Also in accordance with Article 332 TFEU, and based on Article 91(7) of Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office ('the EPPO') (OJ L 283, 31.10.2017, p. 1), the expenditure of the EPPO shall be borne by the participating Member States.

The Commission works out each Member State's balance and informs it in time for that Member State to enter its balance in the account referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014 on the first working day of December, in accordance with Article 11 of that Regulation.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 11 thereof.

Protocol on the position of Denmark, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 3 thereof, and Protocol on the position of the United Kingdom and Ireland in respect of the area of freedom, security and justice, annexed to the Treaty on European Union and to the Treaty on the Functioning of the European Union, and in particular Article 5 thereof.

CHAPTER 2 2 — ADJUSTMENT FOR THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN SPECIFIC POLICIES (cont'd)

2 2 0 (cont'd)

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	p.m.	p.m.	2 588 337,99
Bulgaria	p.m.	p.m.	352 749,18
Czechia	p.m.	p.m.	1 224 216,30
Denmark	p.m.	p.m.	- 44 860 177,38
Germany	p.m.	p.m.	19 049 211,15
Estonia	p.m.	p.m.	157 441,91
Ireland	p.m.	p.m.	- 22 522 693,38
Greece	p.m.	p.m.	924 520,45
Spain	p.m.	p.m.	6 201 824,64
France	p.m.	p.m.	13 201 110,91
Croatia	p.m.	p.m.	297 312,24
Italy	p.m.	p.m.	9 270 581,47
Cyprus	p.m.	p.m.	112 299,07
Latvia	p.m.	p.m.	168 704,15
Lithuania	p.m.	p.m.	275 341,73
Luxembourg	p.m.	p.m.	257 213,90
Hungary	p.m.	p.m.	267 079,08
Malta	p.m.	p.m.	69 974,52
Netherlands	p.m.	p.m.	4 281 395,60
Austria	p.m.	p.m.	2 084 285,16
Poland	p.m.	p.m.	1 088 959,63
Portugal	p.m.	p.m.	1 082 428,65
Romania	p.m.	p.m.	1 202 101,09
Slovenia	p.m.	p.m.	261 669,45
Slovakia	p.m.	p.m.	496 920,12
Finland	p.m.	p.m.	1 304 762,63
Sweden	p.m.	p.m.	1 051 140,00
Article 2 2 0 — Total	p.m.	p.m.	- 111 289,74

CHAPTER 2 3 — ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS

2 3 0 *Adjustment for the implementation of own resources decisions*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

Result of the calculation for the retroactive implementation of own resources decisions after their ratification.

Legal basis

Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), and in particular Article 11 thereof.

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	p.m.	p.m.	0,—
Bulgaria	p.m.	p.m.	0,—
Czechia	p.m.	p.m.	0,—
Denmark	p.m.	p.m.	0,—
Germany	p.m.	p.m.	0,—
Estonia	p.m.	p.m.	0,—
Ireland	p.m.	p.m.	0,—
Greece	p.m.	p.m.	0,—
Spain	p.m.	p.m.	0,—
France	p.m.	p.m.	0,—
Croatia	p.m.	p.m.	0,—
Italy	p.m.	p.m.	0,—
Cyprus	p.m.	p.m.	0,—
Latvia	p.m.	p.m.	0,—
Lithuania	p.m.	p.m.	0,—
Luxembourg	p.m.	p.m.	0,—
Hungary	p.m.	p.m.	0,—
Malta	p.m.	p.m.	0,—
Netherlands	p.m.	p.m.	0,—
Austria	p.m.	p.m.	0,—
Poland	p.m.	p.m.	0,—
Portugal	p.m.	p.m.	0,—
Romania	p.m.	p.m.	0,—

CHAPTER 2 3 — ADJUSTMENT FOR THE IMPLEMENTATION OF OWN RESOURCES DECISIONS (*cont'd*)**2 3 0** (*cont'd*)

Member State	Budget 2024	Budget 2023	Outturn 2022
Slovenia	p.m.	p.m.	0,—
Slovakia	p.m.	p.m.	0,—
Finland	p.m.	p.m.	0,—
Sweden	p.m.	p.m.	0,—
Article 2 3 0 — Total	p.m.	p.m.	0,—

CHAPTER 2 4 — ADJUSTMENT FOR EXCHANGE RATE DIFFERENCES FOR OWN RESOURCES**2 4 0** *Adjustment for exchange rate differences for own resources*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to record significant gains or losses resulting from the differences between the exchange rates provided for in Article 10a(1) of Regulation (EU, Euratom) No 609/2014 for the conversion into national currency of the budgeted amounts for own resources, on the one hand, and the exchange rates used to enter the amounts in the Commission accounts, on the other hand.

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 10a(1) thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 19(3) thereof.

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

CHAPTER 2 6 — ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION**2 6 0** *Adjustment for the United Kingdom correction*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

CHAPTER 2 6 — ADJUSTMENT FOR THE UNITED KINGDOM CORRECTION (cont'd)**2 6 0** (cont'd)*Remarks*

Result of the adjusted calculation of the financing of the correction of budgetary imbalances for the United Kingdom.

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 Articles 4 and 5.

Member State	Budget 2024	Budget 2023	Outturn 2022
Belgium	—	—	0,—
Bulgaria	—	—	0,—
Czechia	—	—	0,—
Denmark	—	—	0,—
Germany	—	—	0,—
Estonia	—	—	0,—
Ireland	—	—	0,—
Greece	—	—	0,—
Spain	—	—	0,—
France	—	—	0,—
Croatia	—	—	0,—
Italy	—	—	0,—
Cyprus	—	—	0,—
Latvia	—	—	0,—
Lithuania	—	—	0,—
Luxembourg	—	—	0,—
Hungary	—	—	0,—
Malta	—	—	0,—
Netherlands	—	—	0,—
Austria	—	—	0,—
Poland	—	—	0,—
Portugal	—	—	0,—
Romania	—	—	0,—
Slovenia	—	—	0,—
Slovakia	—	—	0,—
Finland	—	—	0,—
Sweden	—	—	0,—
United Kingdom	—	—	0,—
Article 2 6 0 — Total	—	—	0,—

TITLE 3
ADMINISTRATIVE REVENUE

CHAPTER 3 0 — REVENUE FROM STAFF
CHAPTER 3 1 — REVENUE LINKED TO PROPERTY

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 3 0				
3 0 0	Taxes and levies				
3 0 0 0	Tax on remunerations	1 133 263 930	1 038 902 904	993 413 121,96	87,66
3 0 0 1	Special levies on remunerations	121 982 432	113 155 107	109 257 959,43	89,57
	<i>Article 3 0 0 — Total</i>	1 255 246 362	1 152 058 011	1 102 671 081,39	87,84
3 0 1	Contributions to the pension scheme				
3 0 1 0	Staff contributions to the pension scheme	649 559 879	602 890 408	579 128 745,98	89,16
3 0 1 1	Transfer or purchase of pension rights by staff	75 452 350	69 690 172	65 463 588,90	86,76
3 0 1 2	Contributions to the pension scheme by staff on leave	150 000	140 000	57 825,70	38,55
3 0 1 3	Contributions by decentralised agencies and international organisations	69 853 890	64 886 584	70 845 570,25	101,42
3 0 1 4	Contributions by Members of the European Parliament	p.m.	p.m.	0,—	
	<i>Article 3 0 1 — Total</i>	795 016 119	737 607 164	715 495 730,83	90
	CHAPTER 3 0 — TOTAL	2 050 262 481	1 889 665 175	1 818 166 812,22	88,68
	CHAPTER 3 1				
3 1 0	Sale of immovable property — Assigned revenue	p.m.	p.m.	556 948,—	
3 1 1	Sale of other property	p.m.	p.m.	468 031,47	
3 1 2	Letting and subletting immovable property — Assigned revenue	p.m.	p.m.	59 646 118,37	
	CHAPTER 3 1 — TOTAL	p.m.	p.m.	60 671 097,84	

CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE
CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 3 2				
3 2 0	Revenue from the supply of goods, services and work — Assigned revenue				
3 2 0 1	Revenue from the supply of goods, services and work for other departments within the Commission — Assigned revenue	p.m.	p.m.	1 755 205,11	
3 2 0 2	Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue	p.m.	p.m.	190 545 958,21	
	Article 3 2 0 — Total	p.m.	p.m.	192 301 163,32	
3 2 1	Refunds by other institutions or bodies of mission allowances — Assigned revenue	p.m.	p.m.	117 801,13	
3 2 2	Revenue from third parties in respect of goods, services or work — Assigned revenue	p.m.	p.m.	12 669 397,48	
	CHAPTER 3 2 — TOTAL	p.m.	p.m.	205 088 361,93	
	CHAPTER 3 3				
3 3 0	Repayment of amounts wrongly paid — Assigned revenue	p.m.	p.m.	62 637 592,51	
3 3 1	Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue	p.m.	p.m.	0,—	
3 3 2	Revenue from the Commission contribution to the EEAS for Commission staff working in Union delegations — Assigned revenue	p.m.	p.m.	264 555 938,47	
3 3 3	Insurance payments received — Assigned revenue	p.m.	p.m.	1 310 149,52	
3 3 8	Other revenue from administrative operations — Assigned revenue	p.m.	p.m.	186 112 145,49	
3 3 9	Other revenue from administrative operations	5 001 000	5 001 000	8 180 371,16	163,57
	CHAPTER 3 3 — TOTAL	5 001 000	5 001 000	522 796 197,15	10 453,83
	Title 3 — Total	2 055 263 481	1 894 666 175	2 606 722 469,14	126,83

TITLE 3
ADMINISTRATIVE REVENUE

CHAPTER 3 0 — REVENUE FROM STAFF

3 0 0 Taxes and levies

3 0 0 0 Tax on remunerations

2024 estimate	2023 estimate	2022 out-turn
1 133 263 930	1 038 902 904	993 413 121,96

Remarks

This revenue represents all the tax levied on salaries, wages and emoluments of every type, with the exception of benefits and family allowances, paid to Members of the Commission, officials, other servants and persons in receipt of the compensation payments on termination of employment referred to in Chapter 01 of each title of the statement of expenditure and to persons in receipt of a pension.

Parliament	102 270 598
Council	33 350 000
Commission:	784 737 358
— administration	(613 730 000)
— research and technological development	(25 784 075)
— research (indirect actions)	(18 539 604)
— European Anti-Fraud Office (OLAF)	(4 120 000)
— European Personnel Selection Office (EPSO)	(1 087 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(3 706 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(1 198 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(2 135 000)
— Publications Office of the European Union (OP)	(5 082 000)
— Agency for Support for BEREC (BEREC Office)	(172 438)
— Agency for the Cooperation of Energy Regulators (ACER)	(594 370)
— CHIPS Joint Undertaking (CHIPS JU ex-KDT&ECSEL)	(230 973)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(131 602)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(352 822)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(229 424)
— Community Plant Variety Office (CPVO)	(513 452)
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(1 786 277)
— European Agency for Safety and Health at Work (EU-OSHA)	(441 426)

CHAPTER 3 0 — REVENUE FROM STAFF (cont'd)**3 0 0** (cont'd)**3 0 0 0** (cont'd)

— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(1 982 920)
— European Union Aviation Safety Agency (EASA)	(6 281 600)
— European Banking Authority (EBA)	(2 104 147)
— European Border and Coast Guard Agency (Frontex)	(8 305 540)
— European Centre for Disease Prevention and Control (ECDC)	(2 208 506)
— European Centre for the Development of Vocational Training (Cedefop)	(735 316)
— European Chemicals Agency (ECHA)	(4 561 034)
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(2 514 285)
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(21 422)
— European Education and Culture Executive Agency (EACEA)	(2 864 062)
— European Environment Agency (EEA)	(2 390 862)
— European Fisheries Control Agency (EFCA)	(681 876)
— European Food Safety Authority (EFSA)	(3 127 757)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(959 104)
— European Health and Digital Executive Agency (HaDEA ex-CHAFEA&EAHC)	(2 201 671)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(172 631)
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(1 924 279)
— European Institute for Gender Equality (EIGE)	(240 084)
— European Institute of Innovation and Technology (EIT)	(271 917)
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 307 722)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(3 846 503)
— European Labour Authority (ELA)	(325 560)
— European Maritime Safety Agency (EMSA)	(2 089 651)
— European Medicines Agency (EMA)	(6 633 578)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(1 154 247)
— European Public Prosecutor's Office (EPPO)	(7 891 093)
— European Research Council Executive Agency (ERCEA)	(2 794 203)

CHAPTER 3 0 — REVENUE FROM STAFF *(cont'd)***3 0 0** *(cont'd)***3 0 0 0** *(cont'd)*

— European Research Executive Agency (REA)	(4 376 278)	
— European Securities and Markets Authority (ESMA)	(2 583 274)	
— European Training Foundation (ETF)	(992 556)	
— European Union Agency for Asylum (EUAA ex-EASO)	(1 935 868)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(1 546 109)	
— European Union Agency for Cybersecurity (ENISA)	(618 177)	
— European Union Agency for Fundamental Rights (FRA)	(850 297)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(5 670 614)	
— European Union Agency for Law Enforcement Training (CEPOL)	(266 969)	
— European Union Agency for Railways (ERA)	(1 562 692)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(9 252 877)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(119 368)	
— Global Health EDCTP3 Joint Undertaking	(76 889)	
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(324 150)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(407 485)	
— Single Resolution Board (SRB)	(3 184 772)	
— Smart Networks and Services Joint Undertaking	(39 101)	
— Translation Centre for the bodies of the European Union (CdT)	(1 503 849)	
Court of Justice of the European Union		37 816 000
European Court of Auditors		15 917 000
European Economic and Social Committee		7 137 665
European Committee of the Regions		6 240 372
European Ombudsman		844 937
European Data Protection Supervisor		1 370 000
European External Action Service		27 680 000
European Investment Bank		60 000 000
European Central Bank		48 500 000
European Investment Fund		7 400 000
		Total
		1 133 263 930

CHAPTER 3 0 — REVENUE FROM STAFF (*cont'd*)**3 0 0** (*cont'd*)**3 0 0 0** (*cont'd*)*Legal basis*

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Protocol on the privileges and immunities of the European Union, and in particular Article 12 thereof.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 187, 8.8.1967, p. 1).

Regulation (EEC, Euratom, ECSC) of the Council No 260/68 of 29 February 1968 laying down the conditions and procedure for applying the tax for the benefit of the European Communities (OJ L 56, 4.3.1968, p. 8).

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

Council Decision 2009/910/EU of 1 December 2009 laying down the conditions of employment of the High Representative of the Union for Foreign Affairs and Security Policy (OJ L 322, 9.12.2009, p. 36).

Council Decision 2009/912/EU of 1 December 2009 laying down the conditions of employment of the Secretary-General of the Council of the European Union (OJ L 322, 9.12.2009, p. 38).

Council Regulation (EU) 2016/300 of 29 February 2016 determining the emoluments of EU high-level public office holders (OJ L 58, 4.3.2016, p. 1).

CHAPTER 3 0 — REVENUE FROM STAFF (cont'd)**3 0 0** (cont'd)

3 0 0 1 Special levies on remunerations

2024 estimate	2023 estimate	2022 out-turn
121 982 432	113 155 107	109 257 959,43

Remarks

This item is intended to record the proceeds from the special levy and the solidarity levy on the salaries of officials and other servants in active employment in accordance with Article 66a of the Staff Regulations.

This item also covers any revenue resulting from the residual amount of the temporary contribution applied until 30 June 2003 from the salaries of Members of the Commission, officials and other servants in active employment.

Parliament	14 938 390
Council	5 800 000
Commission:	83 519 011
— administration	(49 219 000)
— research and technological development	(5 117 835)
— research (indirect actions)	(3 517 701)
— European Anti-Fraud Office (OLAF)	(853 000)
— European Personnel Selection Office (EPSO)	(227 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(659 000)
— Office for Infrastructure and Logistics in Luxembourg (OIL)	(198 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(392 000)
— Publications Office of the European Union (OP)	(1 100 000)
— Agency for Support for BEREC (BEREC Office)	(43 141)
— Agency for the Cooperation of Energy Regulators (ACER)	(173 501)
— CHIPS Joint Undertaking (CHIPS JU ex-KDT&ECSEL)	(50 381)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(27 145)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(80 266)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(50 192)
— Community Plant Variety Office (CPVO)	(109 146)
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(461 356)
— European Agency for Safety and Health at Work (EU-OSHA)	(100 098)
— European Union Agency for the Operational Management of Large-Scale IT Systems in the area of Freedom, Security and Justice (eu-LISA)	(387 297)
— European Union Aviation Safety Agency (EASA)	(1 522 151)

CHAPTER 3 0 — REVENUE FROM STAFF *(cont'd)***3 0 0** *(cont'd)***3 0 0 1** *(cont'd)*

— European Banking Authority (EBA)	(400 980)
— European Border and Coast Guard Agency (Frontex)	(2 037 549)
— European Centre for Disease Prevention and Control (ECDC)	(394 777)
— European Centre for the Development of Vocational Training (Cedefop)	(182 257)
— European Chemicals Agency (ECHA)	(939 351)
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(479 263)
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(8 549)
— European Education and Culture Executive Agency (EACEA)	(510 189)
— European Environment Agency (EEA)	(397 778)
— European Fisheries Control Agency (EFCA)	(165 172)
— European Food Safety Authority (EFSA)	(758 243)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(177 418)
— European Health and Digital Executive Agency (HaDEA ex-CHAFEA&EAHC)	(376 303)
— European High-Performance Computing Joint Undertaking (Euro HPC)	(34 150)
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(360 248)
— European Institute for Gender Equality (EIGE)	(57 682)
— European Institute of Innovation and Technology (EIT)	(97 809)
— European Insurance and Occupational Pensions Authority (EIOPA)	(288 295)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(855 122)
— European Labour Authority (ELA)	(89 009)
— European Maritime Safety Agency (EMSA)	(519 651)
— European Medicines Agency (EMA)	(1 294 929)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(254 741)
— European Public Prosecutor's Office (EPPO)	(328 248)
— European Research Council Executive Agency (ERCEA)	(526 243)
— European Research Executive Agency (REA)	(798 432)

CHAPTER 3 0 — REVENUE FROM STAFF *(cont'd)***3 0 0** *(cont'd)***3 0 0 1** *(cont'd)*

— European Securities and Markets Authority (ESMA)	(486 144)	
— European Training Foundation (ETF)	(239 177)	
— European Union Agency for Asylum (EUAA ex-EASO)	(424 276)	
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(308 448)	
— European Union Agency for Cybersecurity (ENISA)	(165 151)	
— European Union Agency for Fundamental Rights (FRA)	(187 821)	
— European Union Agency for Law Enforcement Cooperation (Europol)	(1 338 074)	
— European Union Agency for Law Enforcement Training (CEPOL)	(73 909)	
— European Union Agency for Railways (ERA)	(340 565)	
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(2 036 885)	
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(29 790)	
— Global Health EDCTP3 Joint Undertaking	(16 641)	
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(67 820)	
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(89 872)	
— Single Resolution Board (SRB)	(744 024)	
— Smart Networks and Services Joint Undertaking	(10 762)	
— Translation Centre for the bodies of the European Union (CdT)	(339 054)	
Court of Justice of the European Union		6 714 000
European Court of Auditors		2 650 000
European Economic and Social Committee		1 401 533
European Committee of the Regions		1 240 774
European Ombudsman		156 724
European Data Protection Supervisor		291 000
European External Action Service		5 271 000
		Total
		121 982 432

CHAPTER 3 0 — REVENUE FROM STAFF (*cont'd*)**3 0 0** (*cont'd*)3 0 0 1 (*cont'd*)*Legal basis*

Staff Regulations of Officials of the European Union, and in particular Article 66a thereof.

Conditions of Employment of Other Servants of the European Union.

Council Regulation No 422/67/EEC, No 5/67/Euratom of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ L 187, 8.8.1967, p. 1).

Council Regulation (EEC, Euratom, ECSC) No 2290/77 of 18 October 1977 determining the emoluments of the members of the Court of Auditors (OJ L 268, 20.10.1977, p. 1).

Decision 94/262/ECSC, EC, Euratom of the European Parliament of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties (OJ L 113, 4.5.1994, p. 15).

Decision No 1247/2002/EC of the European Parliament, of the Council and of the Commission of 1 July 2002 on the regulations and general conditions governing the performance of the European Data-protection Supervisor's duties (OJ L 183, 12.7.2002, p. 1).

Council Decision 2009/909/EU of 1 December 2009 laying down the conditions of employment of the President of the European Council (OJ L 322, 9.12.2009, p. 35).

3 0 1 Contributions to the pension scheme

3 0 1 0 Staff contributions to the pension scheme

2024 estimate	2023 estimate	2022 out-turn
649 559 879	602 890 408	579 128 745,98

Remarks

The revenue represents staff contributions to the financing of the pension scheme.

Parliament	86 731 845
Council	32 980 000
Commission:	451 951 929
— administration	(247 900 000)
— research and technological development	(27 061 400)
— research (indirect actions)	(17 079 124)
— European Anti-Fraud Office (OLAF)	(3 844 000)
— European Personnel Selection Office (EPSO)	(1 236 000)
— Office for Infrastructure and Logistics in Brussels (OIB)	(6 894 000)

CHAPTER 3 0 — REVENUE FROM STAFF *(cont'd)***3 0 1** *(cont'd)***3 0 1 0** *(cont'd)*

— Office for Infrastructure and Logistics in Luxembourg (OIL)	(2 029 000)
— Office for Administration and Payment of Individual Entitlements (PMO)	(3 780 000)
— Publications Office of the European Union (OP)	(5 785 000)
— Agency for Support for BEREC (BEREC Office)	(288 553)
— Agency for the Cooperation of Energy Regulators (ACER)	(1 038 073)
— CHIPS Joint Undertaking (CHIPS JU ex-KDT&ECSEL)	(277 276)
— Circular Bio-based Europe Joint Undertaking (CBE ex-BBI)	(169 538)
— Clean Aviation Joint Undertaking (CA JU ex-CSJU)	(404 249)
— Clean Hydrogen Joint Undertaking (CH JU ex-FCH)	(256 840)
— Community Plant Variety Office (CPVO)	(530 710)
— European Union Agency for the Space Programme (EUSPA ex-GSA)	(2 411 612)
— European Agency for Safety and Health at Work (EU-OSHA)	(572 241)
— European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA)	(2 581 137)
— European Union Aviation Safety Agency (EASA)	(7 547 424)
— European Banking Authority (EBA)	(2 046 169)
— European Border and Coast Guard Agency (Frontex)	(15 741 206)
— European Centre for Disease Prevention and Control (ECDC)	(2 661 095)
— European Centre for the Development of Vocational Training (Cedefop)	(952 879)
— European Chemicals Agency (ECHA)	(5 242 859)
— European Climate, Infrastructure and Environment Executive Agency (CINEA ex-INEA&TEN-T EA)	(3 813 464)
— European Cybersecurity Industrial, Technology and Research Competence Centre (ECCC ex Cyber)	(48 356)
— European Education and Culture Executive Agency (EACEA)	(3 872 359)
— European Environment Agency (EEA)	(2 337 794)
— European Fisheries Control Agency (EFCA)	(919 673)
— European Food Safety Authority (EFSA)	(4 695 809)
— European Foundation for the Improvement of Living and Working Conditions (Eurofound)	(959 104)
— European Health and Digital Executive Agency (HaDEA ex-CHAFEA&EAHC)	(3 098 018)

CHAPTER 3 0 — REVENUE FROM STAFF *(cont'd)***3 0 1** *(cont'd)***3 0 1 0** *(cont'd)*

— European High-Performance Computing Joint Undertaking (Euro HPC)	(217 837)
— European Innovation Council and SME Executive Agency (EISMEA ex-EASME&EACI)	(2 626 769)
— European Institute for Gender Equality (EIGE)	(368 110)
— European Institute of Innovation and Technology (EIT)	(569 441)
— European Insurance and Occupational Pensions Authority (EIOPA)	(1 588 932)
— European Joint Undertaking for ITER and the Development of Fusion Energy (F4E)	(4 320 499)
— European Labour Authority (ELA)	(571 904)
— European Maritime Safety Agency (EMSA)	(2 653 931)
— European Medicines Agency (EMA)	(7 729 191)
— European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)	(1 252 070)
— European Public Prosecutor's Office (EPPO)	(1 789 503)
— European Research Council Executive Agency (ERCEA)	(3 744 550)
— European Research Executive Agency (REA)	(6 347 652)
— European Securities and Markets Authority (ESMA)	(2 750 850)
— European Training Foundation (ETF)	(1 273 606)
— European Union Agency for Asylum (EUAA ex-EASO)	(3 450 154)
— European Union Agency for Criminal Justice Cooperation (Eurojust)	(2 210 668)
— European Union Agency for Cybersecurity (ENISA)	(897 940)
— European Union Agency for Fundamental Rights (FRA)	(974 438)
— European Union Agency for Law Enforcement Cooperation (Europol)	(7 811 571)
— European Union Agency for Law Enforcement Training (CEPOL)	(604 546)
— European Union Agency for Railways (ERA)	(1 799 328)
— European Union Intellectual Property Office (EUIPO ex-OHIM)	(11 533 689)
— Europe's Rail Joint Undertaking (EU RAIL ex-Shift2Rail)	(212 230)
— Global Health EDCTP3 Joint Undertaking	(124 895)
— Innovative Health Initiative Joint Undertaking (IHI ex-IMI)	(411 076)
— Single European Sky Air Traffic Management Research Joint Undertaking (SESAR)	(408 555)

CHAPTER 3 0 — REVENUE FROM STAFF (cont'd)**3 0 1** (cont'd)**3 0 1 0** (cont'd)

— Single Resolution Board (SRB)	(3 732 094)	
— Smart Networks and Services Joint Undertaking	(69 825)	
— Translation Centre for the bodies of the European Union (CdT)	(1 831 113)	
Court of Justice of the European Union		25 644 000
European Court of Auditors		11 457 000
European Economic and Social Committee		7 263 937
European Committee of the Regions		6 364 605
European Ombudsman		747 563
European Data Protection Supervisor		1 718 000
European External Action Service		24 701 000
		Total
		649 559 879

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

Council Regulation (ECSC, EEC, Euratom) No 1860/76 of 29 June 1976 laying down the Conditions of Employment of Staff of the European Foundation for the Improvement of Living and Working Conditions (OJ L 214, 6.8.1976, p. 24).

3 0 1 1 Transfer or purchase of pension rights by staff

2024 estimate	2023 estimate	2022 out-turn
75 452 350	69 690 172	65 463 588,90

Remarks

The revenue represents the payment to the Union of the actuarial equivalent or the flat-rate redemption value of pension rights acquired by officials in their previous jobs.

European Parliament	9 500 000
Council	p.m.
Commission	65 952 350
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.

CHAPTER 3 0 — REVENUE FROM STAFF (*cont'd*)**3 0 1** (*cont'd*)3 0 1 1 (*cont'd*)

European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	72 452 350

Legal basis

Staff Regulations of Officials of the European Union.

3 0 1 2 Contributions to the pension scheme by staff on leave

2024 estimate	2023 estimate	2022 out-turn
150 000	140 000	57 825,70

Remarks

Officials and other servants taking leave may in certain cases continue to acquire pension rights provided that they contribute to the pension scheme.

European Parliament	50 000
Council	p.m.
Commission	100 000
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	150 000

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

CHAPTER 3 0 — REVENUE FROM STAFF *(cont'd)***3 0 1** *(cont'd)***3 0 1 3** Contributions by decentralised agencies and international organisations

2024 estimate	2023 estimate	2022 out-turn
69 853 890	64 886 584	70 845 570,25

Remarks

The revenue represents the employer's contribution by decentralised agencies and international organisations to the pension scheme.

Commission

69 853 890

Legal basis

Staff Regulations of Officials of the European Union.

Conditions of Employment of Other Servants of the European Union.

3 0 1 4 Contributions by Members of the European Parliament

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

The revenue represents contributions by Members of the European Parliament to the financing of the pension scheme.

European Parliament

p.m.

Legal basis

Rules governing the payment of expenses and allowances to Members of the European Parliament, and in particular Annex III thereto.

CHAPTER 3 1 — REVENUE LINKED TO PROPERTY**3 1 0** *Sale of immovable property — Assigned revenue*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	556 948,—

Remarks

This article is intended to record revenue from the sale of immovable property belonging to the institutions.

CHAPTER 3 1 — REVENUE LINKED TO PROPERTY (cont'd)**3 1 0** (cont'd)

In accordance with Article 21(3), point (e), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

3 1 1***Sale of other property***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	468 031,47

Remarks

This article is intended to record revenue from the sale or part-exchange of other property belonging to the institutions.

It also records the proceeds from the sale of vehicles, equipment, installations, materials, and scientific and technical apparatus which are replaced or scrapped when the book value is fully depreciated.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 3 1 — REVENUE LINKED TO PROPERTY (*cont'd*)3 1 2 **Letting and subletting immovable property — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	59 646 118,37

Remarks

This article is intended to record revenue from letting and subletting of immovable properties, from the reimbursement of charges and from payments connected with lettings.

In accordance with Article 21(3), point (e), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE

3 2 0 **Revenue from the supply of goods, services and work — Assigned revenue**

3 2 0 1 Revenue from the supply of goods, services and work for other departments within the Commission — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 755 205,11

Remarks

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE (cont'd)**3 2 0** (cont'd)**3 2 0 2** Revenue from the supply of goods, services and work for other Union institutions, agencies and bodies — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	190 545 958,21

Remarks

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

3 2 1 **Refunds by other institutions or bodies of mission allowances — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	117 801,13

Remarks

This article is intended to record revenue from refunds of mission allowances paid on behalf of other institutions or bodies.

In accordance with Article 21(3), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 3 2 — REVENUE FROM THE SUPPLY OF GOODS, SERVICES AND WORK — ASSIGNED REVENUE (cont'd)
3 2 1 (cont'd)

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

3 2 2 Revenue from third parties in respect of goods, services or work — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	12 669 397,48

Remarks

In accordance with Article 21(3), point (a), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE

3 3 0 **Repayment of amounts wrongly paid — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	62 637 592,51

Remarks

In accordance with Article 21(3), point (b), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

3 3 1 **Revenue for a specific purpose (income from foundations, subsidies, gifts and bequests) — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21(2), point (d), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament	p.m.
Council	p.m.
Commission	p.m.
Court of Justice of the European Union	p.m.
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE (*cont'd*)**3 3 2 Revenue from the Commission contribution to the EEAS for Commission staff working in Union delegations — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	264 555 938,47

Remarks

This revenue arises from a Commission contribution to the European External Action Service (EEAS) to cover locally managed expenses of Commission staff working in Union delegations, including Commission staff funded by the European Development Fund (EDF).

In accordance with Article 21(2) and (3) of the Financial Regulation, any revenue will be used to provide additional appropriations for Item 3 0 0 5 in the statement of expenditure in Section X 'European External Action Service'.

European External Action Service

p.m.

3 3 3 Insurance payments received — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 310 149,52

Remarks

This article is also intended to record revenue arising from reimbursement by insurance companies of the salaries of officials involved in accidents.

In accordance with Article 21(3), point (d), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament

p.m.

Council

p.m.

Commission

p.m.

Court of Justice of the European Union

p.m.

European Court of Auditors

p.m.

European Economic and Social Committee

p.m.

European Committee of the Regions

p.m.

European Ombudsman

p.m.

European Data Protection Supervisor

p.m.

European External Action Service

p.m.

Total

p.m.

CHAPTER 3 3 — OTHER ADMINISTRATIVE REVENUE (cont'd)

3 3 8 Other revenue from administrative operations — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	186 112 145,49

Remarks

This article is intended to record other contributions and refunds in connection with the administrative operation of the institutions.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

European Parliament		p.m.
Council		p.m.
Commission		p.m.
Court of Justice of the European Union		p.m.
European Court of Auditors		p.m.
European Economic and Social Committee		p.m.
European Committee of the Regions		p.m.
European Ombudsman		p.m.
European Data Protection Supervisor		p.m.
European External Action Service		p.m.
	Total	p.m.

3 3 9 Other revenue from administrative operations

2024 estimate	2023 estimate	2022 out-turn
5 001 000	5 001 000	8 180 371,16

Remarks

This article is intended to record other revenue from administrative operations.

European Parliament		1 000
Council		p.m.
Commission		5 000 000
Court of Justice of the European Union		p.m.
European Court of Auditors		p.m.
European Economic and Social Committee		p.m.
European Committee of the Regions		p.m.
European Ombudsman		p.m.
European Data Protection Supervisor		p.m.
European External Action Service		p.m.
	Total	5 001 000

TITLE 4
FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS**CHAPTER 4 1 — DEFAULT INTEREST****CHAPTER 4 2 — FINES AND PENALTIES**

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 4 0				
4 0 0	<i>Revenue from investments, loans granted and bank accounts</i>	2 130 000	2 050 000	- 356 485,59	- 16,74
4 0 1	<i>Interest yielded by pre-financing</i>	10 000 000	10 000 000	3 550 062,09	35,50
4 0 2	<i>Revenue generated on trust accounts — Assigned revenue</i>	p.m.	p.m.	0,—	
4 0 3	<i>Interest on deposits in the framework of the Union's economic governance — Assigned revenue</i>	p.m.	p.m.	0,—	
4 0 4	<i>Dividends paid by the European Investment Fund</i>	3 613 500	2 775 000	4 384 245,47	121,33
4 0 9	<i>Other interest and revenue</i>	p.m.	p.m.	3 760,36	
	CHAPTER 4 0 — TOTAL	15 743 500	14 825 000	7 581 582,33	48,16
	CHAPTER 4 1				
4 1 0	<i>Default interest in respect of own resources made available by the Member States</i>	5 000 000	5 000 000	41 816 911,97	836,34
4 1 9	<i>Other default interest</i>	p.m.	p.m.	752 126,87	
	CHAPTER 4 1 — TOTAL	5 000 000	5 000 000	42 569 038,84	851,38
	CHAPTER 4 2				
4 2 0	<i>Fines in connection with the implementation of the rules on competition</i>	100 000 000	100 000 000	395 135 235,50	395,14
4 2 1	<i>Penalty payments and lump sums imposed on a Member State</i>	p.m.	p.m.	136 977 059,58	
4 2 2	<i>Fines imposed for fraud and irregularities which are damaging to the Union's financial interests</i>	p.m.	p.m.	0,—	
4 2 3	<i>Fines in the framework of the Union's economic governance — Assigned revenue</i>	p.m.	p.m.	0,—	

TITLE 4
FINANCIAL REVENUE, DEFAULT INTEREST AND FINES

CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS

4 0 0 ***Revenue from investments, loans granted and bank accounts***

2024 estimate	2023 estimate	2022 out-turn
2 130 000	2 050 000	– 356 485,59

Remarks

This article is intended to record revenue from investments or loans granted, and bank and other interest credited to, or debited from, the institutions' accounts.

European Parliament	p.m.
Council	p.m.
Commission	2 000 000
Court of Justice of the European Union	80 000
European Court of Auditors	p.m.
European Economic and Social Committee	p.m.
European Committee of the Regions	p.m.
European Ombudsman	p.m.
European Data Protection Supervisor	p.m.
European External Action Service	50 000
Total	2 130 000

4 0 1 ***Interest yielded by pre-financing***

2024 estimate	2023 estimate	2022 out-turn
10 000 000	10 000 000	3 550 062,09

Remarks

This article is intended to record revenue from the interest yielded by pre-financing.

Commission	10 000 000
------------	------------

CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS (*cont'd*)**4 0 2** *Revenue generated on trust accounts — Assigned revenue*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record interest and other revenue generated on trust accounts.

The trust accounts are kept on behalf of the Union by international financial institutions (European Investment Fund, European Investment Bank, Council of Europe Development Bank/Kreditanstalt für Wiederaufbau, European Bank for Reconstruction and Development) which manage Union programmes. The amounts paid in by the Union remain on the account until they are made available to the beneficiaries under the single programme, such as small and medium-sized enterprises or institutions managing projects in accession countries.

In accordance with Article 21(5) of the Financial Regulation, interest generated by trust accounts used for Union programmes is used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 21(5) thereof.

4 0 3 *Interest on deposits in the framework of the Union's economic governance — Assigned revenue*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to receive interest on deposits in the framework of the Union's economic governance.

In accordance with Article 21(2), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

CHAPTER 4 0 — REVENUE FROM INVESTMENTS AND ACCOUNTS (*cont'd*)**4 0 4** ***Dividends paid by the European Investment Fund***

2024 estimate	2023 estimate	2022 out-turn
3 613 500	2 775 000	4 384 245,47

Remarks

This article is intended to receive any dividends paid by the European Investment Fund in respect of the Union's contribution.

Legal basis

Council Decision 94/375/EC of 6 June 1994 on Community membership of the European Investment Fund (OJ L 173, 7.7.1994, p. 12).

Council Decision 2007/247/EC of 19 April 2007 on the Community participation in the capital increase of the European Investment Fund (OJ L 107, 25.4.2007, p. 5).

Decision No 562/2014/EU of the European Parliament and of the Council of 15 May 2014 on the participation of the European Union in the capital increase of the European Investment Fund (OJ L 156, 24.5.2014, p. 1).

4 0 9 ***Other interest and revenue***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	3 760,36

Remarks

This article is intended to accommodate all other possible interest and financial revenue not listed under this chapter.

Council	p.m.
Commission	p.m.
European External Action Service	p.m.
Total	p.m.

CHAPTER 4 1 — DEFAULT INTEREST**4 1 0** ***Default interest in respect of own resources made available by the Member States***

2024 estimate	2023 estimate	2022 out-turn
5 000 000	5 000 000	41 816 911,97

CHAPTER 4 1 — DEFAULT INTEREST (*cont'd*)**4 1 0** (*cont'd*)*Remarks*

Any delay by a Member State in making the entry in the account opened in the name of the Commission referred to in Article 9(1) of Regulation (EU, Euratom) No 609/2014 gives rise to the payment of interest by the Member State concerned. However, the recovery of amounts of interest below EUR 500 shall be waived.

For the VAT and GNI-based own resources, interest shall be payable only in relation to delays in entering amounts referred to in Article 12(2) of Regulation (EU, Euratom) No 609/2014.

For the own resource based on non-recycled plastic packaging waste, interest shall be payable only in relation to delays in entering the amounts stipulated in Article 11(1) of Regulation (EU, Euratom) 2021/770.

In the case of Member States belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate as published in the *Official Journal of the European Union*, C series, which the European Central Bank applied to its main refinancing operations on the first day of the month in which the due date fell, or 0 per cent, whichever is higher, increased by 2,5 percentage points. That rate shall be increased by 0,25 of a percentage point for each month of delay.

In the case of Member States not belonging to the Economic and Monetary Union, the interest rate shall be equal to the rate applied on the first day of the month in question by the central banks for their main refinancing operations, or 0 per cent, whichever is higher, increased by 2,5 percentage points. For the Member States for which the central bank rate is not available, the interest rate shall be equal to the most equivalent rate applied on the first day of the month in question on the Member State's money market, or 0 per cent, whichever is higher, increased by 2,5 percentage points. That rate shall be increased by 0,25 of a percentage point for each month of delay.

The total increase shall not exceed 16 percentage points. The increased rate shall be applied to the entire period of delay.

Council	p.m.
Commission	5 000 000
Total	5 000 000

Legal basis

Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements (OJ L 168, 7.6.2014, p. 39), and in particular Article 12 thereof.

Council Regulation (EU, Euratom) 2021/770 of 30 April 2021 on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income (OJ L 165, 11.5.2021, p. 165), and in particular Article 11 thereof.

CHAPTER 4 1 — DEFAULT INTEREST (cont'd)**4 1 9 Other default interest**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	752 126,87

Remarks

This article is intended to record default interest on entitlements other than own resources.

Council	p.m.
Commission	p.m.
European External Action Service	p.m.
Total	p.m.

Legal basis

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3), and in particular Article 2(5) of Protocol 32 thereto.

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25), and in particular Article 102 thereof.

Commission Regulation (EC) No 1828/2006 of 8 December 2006 setting out rules for the implementation of Council Regulation (EC) No 1083/2006 laying down general provisions on the European Regional Development Fund, the European Social Fund and the Cohesion Fund and of Regulation (EC) No 1080/2006 of the European Parliament and of the Council on the European Regional Development Fund (OJ L 371, 27.12.2006, p. 1).

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 99 thereof.

CHAPTER 4 2 — FINES AND PENALTIES**4 2 0 Fines in connection with the implementation of the rules on competition**

2024 estimate	2023 estimate	2022 out-turn
100 000 000	100 000 000	395 135 235,50

CHAPTER 4 2 — FINES AND PENALTIES (*cont'd*)**4 2 0** (*cont'd*)*Remarks*

The Commission may impose fines, periodic penalty payments and other penalties on undertakings and associations of undertakings for not respecting bans or not carrying out their obligations under the Regulations enumerated below or under Articles 101 and 102 TFEU.

The fines must normally be paid within three months of the Commission decision being notified. However, the Commission will not collect the amount due if the undertaking has lodged an appeal with the Court of Justice of the European Union. The undertaking must provide the Commission with either a provisional payment or a financial guarantee covering both the principal of the debt and the interest or surcharges by the final date for payment.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (the EC merger Regulation) (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

Regulation (EU) 2022/1925 of the European Parliament and of the Council of 14 September 2022 on contestable and fair markets in the digital sector and amending Directives (EU) 2019/1937 and (EU) 2020/1828 (Digital Markets Act) (Text with EEA relevance) (OJ L 265, 12.10.2022, p. 1).

Regulation (EU) 2022/2560 of the European Parliament and of the Council of 14 December 2022 on foreign subsidies distorting the internal market (OJ L 330, 23.12.2022 p. 1).

4 2 1 ***Penalty payments and lump sums imposed on a Member State***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	136 977 059,58

Remarks

This article is intended to record penalty payments and lump sums imposed on a Member State, for instance for not complying with a judgment of the Court of Justice of the European Union on its failure to fulfil an obligation under the Treaties.

Legal basis

Treaty on the Functioning of the European Union, and in particular Article 260(2) thereof.

4 2 2 ***Fines imposed for fraud and irregularities which are damaging to the Union's financial interests***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

CHAPTER 4 2 — FINES AND PENALTIES (*cont'd*)**4 2 2** (*cont'd*)*Remarks*

This article is intended to record fines resulting from measures taken by the Commission to address irregularities detected in the framework of the protection of the financial interests of the Union.

Legal basis

Regulation (EU) No 1294/2013 of the European Parliament and of the Council of 11 December 2013 establishing an action programme for customs in the European Union for the period 2014-2020 (Customs 2020) and repealing Decision No 624/2007/EC (OJ L 347, 20.12.2013, p. 209).

4 2 3***Fines in the framework of the Union's economic governance — Assigned revenue***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record fines in the framework of the Union's economic governance.

In accordance with Article 21(2), point (c), of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

Legal basis

Council Regulation (EC) No 1467/97 of 7 July 1997 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L 209, 2.8.1997, p. 6), and in particular Article 16 thereof.

Regulation (EU) No 1173/2011 of the European Parliament and of the Council of 16 November 2011 on the effective enforcement of budgetary surveillance in the euro area (OJ L 306, 23.11.2011, p. 1).

Regulation (EU) No 1174/2011 of the European Parliament and of the Council of 16 November 2011 on enforcement measures to correct excessive macroeconomic imbalances in the euro area (OJ L 306, 23.11.2011, p. 8).

4 2 4***Interest connected with fines and penalty payments***

2024 estimate	2023 estimate	2022 out-turn
1 000 000	1 000 000	9 728 086,25

CHAPTER 4 2 — FINES AND PENALTIES (*cont'd*)**4 2 4** (*cont'd*)*Remarks*

This article is intended to record accrued interest on special accounts for fines and default interest connected with fines and penalty payments, including penalty payments related to Member States.

Legal basis

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 99 thereof.

4 2 5***Interest, other charges due and negative returns on cancelled or reduced fines***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	

Remarks

This article is intended to record interest due, negative returns, or any compensation due where a fine or penalty payment under the TFEU or the Euratom Treaty is cancelled or reduced by the Court of Justice of the European Union. These amounts are deducted from the revenue side of the Union budget (negative revenue).

Legal basis

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular Article 48 thereof.

Reference acts

Proposal for a Regulation of the European Parliament and of the Council amending Regulation (EU, Euratom) 2018/1046 on the financial rules applicable to the general budget of the Union (COM(2022)184 final).

CHAPTER 4 2 — FINES AND PENALTIES (*cont'd*)**4 2 8** *Other fines and penalty payments — Assigned revenue*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	371 405,—

Remarks

This article is intended to accommodate, in accordance with Article 21 of the Financial Regulation, any revenue not provided for in other parts of Chapter 4 2 which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

4 2 9 *Other non-assigned fines and penalty payments*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	3 332 279,37

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 4 2 which is not used in accordance with Article 21 of the Financial Regulation.

TITLE 5
BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS

CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES

CHAPTER 5 1 — EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 5 0				
5 0 0	<i>Union guarantee for Union borrowings for balance of payments support</i>	p.m.	p.m.	0,—	
5 0 1	<i>Union guarantee for Euratom borrowings</i>	p.m.	p.m.	0,—	
5 0 2	<i>Union guarantee for Union borrowings for financial assistance under the EFSM</i>	p.m.	p.m.	0,—	
5 0 3	<i>European instrument for temporary support to mitigate unemployment risks in an emergency (SURE)</i>				
5 0 3 0	European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Assigned revenue	p.m.	p.m.	0,—	
5 0 3 1	European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Non-assigned revenue	p.m.	p.m.	0,—	
	<i>Article 5 0 3 — Total</i>	p.m.	p.m.	0,—	
5 0 4	<i>European Union Recovery Instrument (EURI)</i>				
5 0 4 0	European Union Recovery Instrument (EURI) — Assigned revenue	p.m.	p.m.	62 203 046 101,50	
5 0 4 1	European Union Recovery Instrument (EURI) — Non-assigned revenue	p.m.	p.m.	0,—	
	<i>Article 5 0 4 — Total</i>	p.m.	p.m.	62 203 046 101,50	
	CHAPTER 5 0 — TOTAL	p.m.	p.m.	62 203 046 101,50	
	CHAPTER 5 1				
5 1 0	<i>External Action Guarantee</i>	p.m.	p.m.	0,—	
	CHAPTER 5 1 — TOTAL	p.m.	p.m.	0,—	

TITLE 5
BUDGETARY GUARANTEES, BORROWING-AND-LENDING OPERATIONS

CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES

5 0 0 ***Union guarantee for Union borrowings for balance of payments support***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

The Union guarantee is for borrowings raised on the capital markets or from financial institutions. The amount in principal of loans which may then be granted to the Member States is limited to EUR 50 000 000 000.

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 01 01 of the statement of expenditure in Section III 'Commission' provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

For the legal basis, see the remarks for Item 16 04 01 01 of the statement of expenditure in Section III 'Commission'.

5 0 1 ***Union guarantee for Euratom borrowings***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 02 01 of the statement of expenditure in Section III 'Commission' provided that this revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

For the legal basis, see the remarks for Item 16 04 02 01 of the statement of expenditure in Section III 'Commission'.

CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES (cont'd)**5 0 2 Union guarantee for Union borrowings for financial assistance under the EFSM**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

The Union guarantee is for borrowings raised on the capital markets or from financial institutions under the European Financial Stabilisation Mechanism. The outstanding amount of loans or credit lines to be granted to Member States shall be within the limits provided for in the legal basis.

This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Item 16 04 03 01, provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

For the legal basis, see the remarks for Item 16 04 03 01 of the statement of expenditure in Section III 'Commission'.

5 0 3 European instrument for temporary support to mitigate unemployment risks in an emergency (SURE)**5 0 3 0 European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 16 04 04 01 of the statement of expenditure in Section III 'Commission' provided that that revenue has not been deducted from expenditure.

The outstanding amount of loans or credit lines to be granted to Member States shall be within the limits provided for in the legal basis. Contributions to this instrument shall constitute external assigned revenue within the meaning of Article 21(5) of the Financial Regulation.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex 'Borrowing-and-lending operations' to the statement of expenditure in Section III 'Commission'.

CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES (cont'd)**5 0 3** (cont'd)

5 0 3 0 (cont'd)

Legal basis

For the legal basis, see the remarks for Item 16 04 04 01 of the statement of expenditure in Section III 'Commission'.

5 0 3 1 European instrument for temporary support to mitigate unemployment risks in an emergency (SURE) — Non-assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to accommodate any revenue linked to the European instrument for temporary Support to mitigate Unemployment Risks in an Emergency which is not used in accordance with Article 21 of the Financial Regulation.

A summary of borrowing-and-lending operations, including debt management, in capital and interest, is given in the Annex 'Borrowing-and-lending operations' to the statement of expenditure in Section III 'Commission'.

Legal basis

For the legal basis, see the remarks for Item 16 04 04 01 of the statement of expenditure in Section III 'Commission'.

5 0 4 **European Union Recovery Instrument (EURI)**

5 0 4 0 European Union Recovery Instrument (EURI) — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	62 203 046 101,50

Remarks

Assigned revenue entered under this item under Regulation (EU) 2020/2094, the European Union Recovery Instrument (EURI), is financed on the basis of the empowerment in Article 5 of the Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union and repealing Decision 2014/335/EU, Euratom (OJ L 424, 15.12.2020, p. 1), for a total of EUR 421 070 056 298. It shall give rise to the provision of appropriations on the relevant titles on the expenditure side of the budget. The amounts indicated in the budget remarks of the relevant budget lines on the expenditure side of the budget provide information about the total amount in relation to the given programme.

CHAPTER 5 0 — EUROPEAN UNION GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN MEMBER STATES (cont'd)**5 0 4** (cont'd)

5 0 4 0 (cont'd)

Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433 I, 22.12.2020, p. 23).

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.02.2021, p. 17).

5 0 4 1 European Union Recovery Instrument (EURI) — Non-assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to accommodate any revenue linked to the European Union Recovery Instrument which is not used in accordance with Article 21 of the Financial Regulation.

Legal basis

Council Regulation (EU) 2020/2094 of 14 December 2020 establishing a European Union Recovery Instrument to support the recovery in the aftermath of the COVID-19 crisis (OJ L 433I, 22.12.2020, p. 23).

Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (OJ L 57, 18.02.2021, p. 17).

CHAPTER 5 1 — EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES**5 1 0** *External Action Guarantee*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

The Union guarantee is for borrowing-and-lending operations for third countries and for loans and other operations granted by financial establishments in third countries. This article also records the revenues stemming from previous external guarantees.

CHAPTER 5 1 — EUROPEAN UNION GUARANTEE FOR OPERATIONS IN AND BORROWING-AND-LENDING OPERATIONS FOR THIRD COUNTRIES (*cont'd*)

5 1 0 (*cont'd*)

This article covers the External Action Guarantee, including the European Fund for Sustainable Development Plus (EFSD+), the European Union guarantee for the borrowing programmes contracted by the Union to provide macro-financial assistance to third countries and the Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and Eastern Europe and the Commonwealth of Independent States. It also covers the European Union guarantee for European Investment Bank loans to third countries and the abovementioned guarantees for macro-financial assistance and Euratom loans granted under previous MFFs, as well as the European Union guarantee for the European Fund for Sustainable Development (EFSD).

This article is intended to record any revenue arising from the exercise of rights in connection with a guarantee under Item 14 20 03 02 of the statement of expenditure in Section III 'Commission' provided that that revenue has not been deducted from expenditure.

A summary of borrowing-and-lending operations, including debt management, in capital and interest is given in the Annex 'Borrowing-and-lending operations' to Section III 'Commission'.

Legal basis

For the legal basis, see the remarks for Item 14 20 03 02 of the statement of expenditure in Section III 'Commission'.

CHAPTER 5 2 — INTEREST RATE SUBSIDIES

5 2 0 *Interest rate subsidies linked to MFA+ loans to Ukraine*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

New content

This article is intended to record revenue aiming at granting an interest rate subsidy for MFA+ loans to Ukraine.

This article may accommodate, in accordance with Article 21 of the Financial Regulation, assigned revenue which is used to provide additional appropriations to finance expenditure to which this revenue is assigned.

Legal basis

For the legal basis, see remarks for Article 14 07 01 of the statement of expenditure in Section III 'Commission'.

CHAPTER 5 3 — SURPLUS FROM THE COMMON PROVISIONING FUND

5 3 0 **Repayment to the budget of a surplus from the Common Provisioning Fund**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to receive any surplus in the provisioning of budgetary guarantees or financial assistance to third countries held in the Common Provisioning Fund in accordance with Article 213(4), point (a), of the Financial Regulation.

Legal basis

Regulation (EU) 2015/1017 of the European Parliament and of the Council of 25 June 2015 on the European Fund for Strategic Investments, the European Investment Advisory Hub and the European Investment Project Portal and amending Regulations (EU) No 1291/2013 and (EU) No 1316/2013 – the European Fund for Strategic Investments (OJ L 169, 1.7.2015, p. 1), and in particular Article 12 thereof.

Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1), and in particular point (a) of Article 213(4).

Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021, establishing the InvestEU Programme and amending Regulation (EU) 2015/1017 (OJ L 107, 26.3.2021, p. 30).

Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU of the European Parliament and of the Council and repealing Regulation (EU) 2017/1601 of the European Parliament and of the Council and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1).

TITLE 6
REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 6 0				
6 0 1	Research and Innovation				
6 0 1 0	Horizon Europe — Assigned revenue	p.m.	p.m.	571 333 155,33	
6 0 1 1	Euratom Research and Training Programme — Assigned revenue	p.m.	p.m.	3 332 009,06	
6 0 1 2	International Thermonuclear Experimental Reactor (ITER) — Assigned revenue	p.m.	p.m.	0,—	
6 0 1 3	High-flux reactor — Assigned revenue	p.m.	p.m.	6 701 000,—	
6 0 1 4	Research Fund for Coal and Steel — Assigned revenue	p.m.	p.m.	4 848 454,09	
	<i>Article 6 0 1 — Total</i>	p.m.	p.m.	586 214 618,48	
6 0 2	European Strategic Investments				
6 0 2 0	InvestEU Fund — Assigned revenue	p.m.	p.m.	342 339 183,68	
6 0 2 1	Connecting Europe Facility — Assigned revenue	p.m.	p.m.	27 045 118,57	
6 0 2 2	Digital Europe Programme — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 0 2 — Total</i>	p.m.	p.m.	369 384 302,25	
6 0 3	Single Market				
6 0 3 0	Single Market Programme — Assigned revenue	p.m.	p.m.	3 853 825,99	
6 0 3 1	EU Anti-Fraud Programme — Assigned revenue	p.m.	p.m.	759 156,66	
6 0 3 2	Cooperation in the field of taxation — Assigned revenue	p.m.	p.m.	2 655 976,87	
6 0 3 3	Cooperation in the field of customs — Assigned revenue	p.m.	p.m.	4 369 701,94	
	<i>Article 6 0 3 — Total</i>	p.m.	p.m.	11 638 661,46	
6 0 4	Space				
6 0 4 1	Union Space Programme — Assigned revenue	p.m.	p.m.	8 065,09	
6 0 4 2	Union Secure Connectivity Programme — Assigned revenue	p.m.			
	<i>Article 6 0 4 — Total</i>	p.m.	p.m.	8 065,09	

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL (cont'd)
CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
6 0 9	Single Market, Innovation and Digital — Non-assigned revenue	p.m.	p.m.	1 395 272,99	
	CHAPTER 6 0 — TOTAL	p.m.	p.m.	968 640 920,27	
	CHAPTER 6 1				
6 1 0	Regional Development and Cohesion				
6 1 0 0	European Regional Development Fund — Assigned revenue	p.m.	p.m.	1 969 888 552,60	
6 1 0 1	Cohesion Fund — Assigned revenue	p.m.	p.m.	612 634 170,45	
6 1 0 2	Support to the Turkish-Cypriot community — Assigned revenue	p.m.	p.m.	22 022,68	
	Article 6 1 0 — Total	p.m.	p.m.	2 582 544 745,73	
6 1 1	Recovery and Resilience				
6 1 1 0	Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue	p.m.	p.m.	7 088 964,59	
6 1 1 1	Protection of the euro against counterfeiting — Assigned revenue	p.m.	p.m.	16 440,69	
6 1 1 2	Union Civil Protection Mechanism — Assigned revenue	p.m.	p.m.	1 820 670,58	
6 1 1 3	EU4Health Programme — Assigned revenue	p.m.	p.m.	622 097,59	
6 1 1 4	Instrument for emergency support within the Union — Assigned revenue	p.m.	p.m.	7 815 551,65	
	Article 6 1 1 — Total	p.m.	p.m.	17 363 725,10	
6 1 2	Investing in People, Social Cohesion and Values				
6 1 2 0	European Social Fund Plus — Assigned revenue	p.m.	p.m.	919 130 951,03	
6 1 2 1	Erasmus+ — Assigned revenue	p.m.	p.m.	51 442 967,78	
6 1 2 2	European Solidarity Corps — Assigned revenue	p.m.	p.m.	1 406 912,72	
6 1 2 3	Creative Europe Programme — Assigned revenue	p.m.	p.m.	1 898 636,37	

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES (*cont'd*)
CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
6 1 2	(<i>cont'd</i>)				
6 1 2 4	Citizens, Equality, Rights and Values Programme — Assigned revenue	p.m.	p.m.	757 333,56	
6 1 2 5	Justice Programme — Assigned revenue	p.m.	p.m.	4 667 041,75	
	<i>Article 6 1 2 — Total</i>	p.m.	p.m.	979 303 843,21	
6 1 9	<i>Cohesion, Resilience and Values — Non-assigned revenue</i>	p.m.	p.m.	1 060 793,50	
	CHAPTER 6 1 — TOTAL	p.m.	p.m.	3 580 273 107,54	
	CHAPTER 6 2				
6 2 0	<i>Agriculture and Maritime Policy</i>				
6 2 0 0	European Agricultural Guarantee Fund — Assigned revenue	p.m.	p.m.	605 709 417,72	
6 2 0 1	European Agricultural Fund for Rural Development — Assigned revenue	p.m.	p.m.	197 427 744,29	
6 2 0 2	European Maritime, Fisheries and Aquaculture Fund — Assigned revenue	p.m.	p.m.	76 893 939,38	
6 2 0 3	Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 2 0 — Total</i>	p.m.	p.m.	880 031 101,39	
6 2 1	<i>Environment and Climate Action</i>				
6 2 1 0	Just Transition Fund — Assigned revenue	p.m.	p.m.	0,—	
6 2 1 1	Programme for the Environment and Climate Action — Assigned revenue	p.m.	p.m.	7 394 911,94	
6 2 1 2	Public sector loan facility under the Just Transition Mechanism — Assigned revenue	p.m.	p.m.	126 446 429,38	
	<i>Article 6 2 1 — Total</i>	p.m.	p.m.	133 841 341,32	
6 2 9	<i>Natural resources and environment — Non-assigned revenue</i>	p.m.	p.m.	0,—	
	CHAPTER 6 2 — TOTAL	p.m.	p.m.	1 013 872 442,71	

CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT
CHAPTER 6 4 — SECURITY AND DEFENCE

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 6 3				
6 3 0	Migration				
6 3 0 0	Asylum, Migration and Integration Fund — Assigned revenue	p.m.	p.m.	4 069 289,04	
	<i>Article 6 3 0 — Total</i>	p.m.	p.m.	4 069 289,04	
6 3 2	Border Management				
6 3 2 0	Integrated Border Management Fund — Assigned revenue	p.m.	p.m.	1 089 254,53	
	<i>Article 6 3 2 — Total</i>	p.m.	p.m.	1 089 254,53	
6 3 9	Migration and Border Management — Non-assigned revenue	p.m.	p.m.	0,—	
	CHAPTER 6 3 — TOTAL	p.m.	p.m.	5 158 543,57	
	CHAPTER 6 4				
6 4 0	Security				
6 4 0 0	Internal Security Fund — Assigned revenue	p.m.	p.m.	2 811 708,52	
6 4 0 1	Nuclear decommissioning — Assigned revenue	p.m.	p.m.	0,—	
6 4 0 2	Nuclear safety and decommissioning — Assigned revenue	p.m.	p.m.	23 000,—	
	<i>Article 6 4 0 — Total</i>	p.m.	p.m.	2 834 708,52	
6 4 1	Defence				
6 4 1 0	European Defence Fund — Assigned revenue	p.m.	p.m.	0,—	
6 4 1 1	Military mobility — Assigned revenue	p.m.	p.m.	0,—	
	<i>Article 6 4 1 — Total</i>	p.m.	p.m.	0,—	
6 4 9	Security and Defence — Non-assigned revenue	p.m.	p.m.	0,—	
	CHAPTER 6 4 — TOTAL	p.m.	p.m.	2 834 708,52	

CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD
CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
	CHAPTER 6 5				
6 5 0	External Action				
6 5 0 0	Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue	p.m.	p.m.	176 336 952,81	
6 5 0 1	Humanitarian aid — Assigned revenue	p.m.	p.m.	8 519 822,13	
6 5 0 2	Common Foreign and Security Policy — Assigned revenue	p.m.	p.m.	24 530 989,35	
6 5 0 3	Overseas countries and territories — Assigned revenue	p.m.	p.m.	0,—	
6 5 0 4	European Instrument for International Nuclear Safety Cooperation	p.m.	p.m.	696 552,19	
	<i>Article 6 5 0 — Total</i>	p.m.	p.m.	210 084 316,48	
6 5 2	Pre-accession Assistance				
6 5 2 0	Pre-accession Assistance — Assigned revenue	p.m.	p.m.	183 445 195,72	
	<i>Article 6 5 2 — Total</i>	p.m.	p.m.	183 445 195,72	
6 5 9	Neighbourhood and the World — Non-assigned revenue	p.m.	p.m.	0,—	
	CHAPTER 6 5 — TOTAL	p.m.	p.m.	393 529 512,20	
	CHAPTER 6 6				
6 6 0	Special contributions and refunds				
6 6 0 0	EFTA contributions — Assigned revenue	p.m.	p.m.	641 299 614,33	
6 6 0 1	Innovation Fund — Assigned revenue	p.m.	p.m.	2 897 433 240,57	
6 6 0 2	Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement	3 589 393 363	9 823 608 467	10 924 449 523,28	304,35
6 6 0 3	Contributions by the United Kingdom after the transition period	p.m.	p.m.	0,—	
6 6 0 4	Contributions from the European Coal and Steel Community in liquidation	36 874 795	36 874 795	37 093 133,67	100,59
6 6 0 5	EFTA budget result	p.m.			
	<i>Article 6 6 0 — Total</i>	3 626 268 158	9 860 483 262	14 500 275 511,85	399,87

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS (cont'd)**CHAPTER 6 7 — COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021**

Article Item	Heading	2024 estimate	2023 estimate	2022 out-turn	% 2022/2024
6 6 1	<i>Solidarity mechanisms (special instruments)</i>				
6 6 1 1	European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue	p.m.	p.m.	1 495 918,28	
6 6 1 2	European Union Solidarity Fund — Assigned revenue	p.m.	p.m.	12 231 532,56	
	<i>Article 6 6 1 — Total</i>	p.m.	p.m.	13 727 450,84	
6 6 2	<i>Decentralised agencies — Assigned revenue</i>	p.m.	p.m.	99 737 375,91	
6 6 3	<i>Pilot projects, preparatory actions, prerogatives and other actions</i>	p.m.	p.m.	2 826 721,42	
6 6 8	<i>Other contributions and refunds — Assigned revenue</i>	p.m.	p.m.	27 538 563,56	
6 6 9	<i>Other contributions and refunds — Non-assigned revenue</i>	200 000 000	200 000 000	2 299 962,78	1,15
	CHAPTER 6 6 — TOTAL	3 826 268 158	10 060 483 262	14 646 405 586,36	382,79
	CHAPTER 6 7				
6 7 0	<i>Completion for outstanding recovery orders prior to 2021</i>	p.m.	p.m.	263 300 023,11	
	CHAPTER 6 7 — TOTAL	p.m.	p.m.	263 300 023,11	
	Title 6 — Total	3 826 268 158	10 060 483 262	20 874 014 844,28	545,55

TITLE 6
REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL

6 0 1 *Research and Innovation*

6 0 1 0 Horizon Europe — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	571 333 155,33

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 02 and Article 01 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 01 02 and Article 01 01 01 of the statement of expenditure in Section III 'Commission'.

6 0 1 1 Euratom Research and Training Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	3 332 009,06

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 03 and Article 01 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 01 03 of the statement of expenditure in Section III 'Commission'.

6 0 1 2 International Thermonuclear Experimental Reactor (ITER) — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL (cont'd)**6 0 1** (cont'd)

6 0 1 2 (cont'd)

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 01 04 and Article 01 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 01 04 of the statement of expenditure in Section III 'Commission'.

6 0 1 3 High-flux reactor — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	6 701 000,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Item 01 20 03 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Item 01 20 03 05 of the statement of expenditure in Section III 'Commission'.

6 0 1 4 Research Fund for Coal and Steel — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	4 848 454,09

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Items 01 20 03 01 and 02 20 03 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Items 01 20 03 01 and 02 20 03 02 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL (*cont'd*)**6 0 2 European Strategic Investments**

6 0 2 0 InvestEU Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	342 339 183,68

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 02 and Article 02 01 10 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 02 02 of the statement of expenditure in Section III 'Commission'.

6 0 2 1 Connecting Europe Facility — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	27 045 118,57

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 03 and Articles 02 01 21, 02 01 22 and 02 01 23 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 02 03 of the statement of expenditure in Section III 'Commission'.

6 0 2 2 Digital Europe Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 02 04 and Article 02 01 30 of the statement of expenditure in Section III.

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL (cont'd)**6 0 2** (cont'd)

6 0 2 2 (cont'd)

Legal basis

For the legal basis, see also remarks for Chapter 02 04 of the statement of expenditure in Section III 'Commission'

6 0 3 **Single Market**

6 0 3 0 Single Market Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	3 853 825,99

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 02 and Article 03 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 03 02 of the statement of expenditure in Section III 'Commission'.

6 0 3 1 EU Anti-Fraud Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	759 156,66

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 03 03 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL (*cont'd*)**6 0 3** (*cont'd*)

6 0 3 2 Cooperation in the field of taxation — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	2 655 976,87

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 04 and Article 03 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 03 04 of the statement of expenditure in Section III 'Commission'.

6 0 3 3 Cooperation in the field of customs — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	4 369 701,94

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 03 05 and Article 03 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 03 05 of the statement of expenditure in Section III 'Commission'.

6 0 4 **Space**

6 0 4 1 Union Space Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	8 065,09

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 04 02 and Article 04 01 01 of the statement of expenditure in Section III.

CHAPTER 6 0 — SINGLE MARKET, INNOVATION AND DIGITAL (*cont'd*)**6 0 4** (*cont'd*)6 0 4 1 (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 04 02 of the statement of expenditure in Section III 'Commission'.

6 0 4 2 Union Secure Connectivity Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.		

Remarks

New item

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 04 03, Chapter 13 05 and Article 04 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 04 03 and Chapter 13 05 of the statement of expenditure in Section III 'Commission'.

6 0 9 **Single Market, Innovation and Digital — Non-assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 395 272,99

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 0 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES**6 1 0** **Regional Development and Cohesion**

6 1 0 0 European Regional Development Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 969 888 552,60

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES (*cont'd*)**6 1 0** (*cont'd*)6 1 0 0 (*cont'd*)*Remarks*

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor European Regional Development Fund.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 05 02 and Article 05 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 05 02 of the statement of expenditure in Section III 'Commission'.

6 1 0 1 Cohesion Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	612 634 170,45

Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor Cohesion Fund programmes.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 05 03 and Article 05 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 05 03 of the statement of expenditure in Section III 'Commission'.

6 1 0 2 Support to the Turkish-Cypriot community — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	22 022,68

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 05 04 and Article 05 01 03 of the statement of expenditure in Section III.

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES (*cont'd*)**6 1 0** (*cont'd*)6 1 0 2 (*cont'd*)*Legal basis*

For the legal basis, see also remarks for Chapter 05 04 of the statement of expenditure in Section III 'Commission'.

6 1 1 ***Recovery and Resilience***

6 1 1 0 Recovery and Resilience Facility (including Technical Support Instrument) — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	7 088 964,59

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 02 and Article 06 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 06 02 of the statement of expenditure in Section III 'Commission'.

6 1 1 1 Protection of the euro against counterfeiting — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	16 440,69

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 03 and Article 06 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 06 03 of the statement of expenditure in Section III 'Commission'.

6 1 1 2 Union Civil Protection Mechanism — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 820 670,58

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES (*cont'd*)**6 1 1** (*cont'd*)6 1 1 2 (*cont'd*)*Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 05 and Article 06 01 04 of the statement of expenditure in Section III.

This item also records the revenues stemming from the completion of the predecessor Union Civil Protection Mechanism.

Legal basis

For the legal basis, see also remarks for Chapter 06 05 of the statement of expenditure in Section III 'Commission'.

6 1 1 3 EU4Health Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	622 097,59

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 06 and Article 06 01 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 06 06 of the statement of expenditure in Section III 'Commission'.

6 1 1 4 Instrument for emergency support within the Union — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	7 815 551,65

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 06 07 and Article 06 01 06 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 06 07 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES (*cont'd*)**6 1 2 Investing in People, Social Cohesion and Values**

6 1 2 0 European Social Fund Plus — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	919 130 951,03

Remarks

This item is intended to accommodate assigned revenue resulting from the repayments of advances and financial corrections.

This item also records the revenues stemming from the completion of the predecessor European Social Fund.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 07 02 and Article 07 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 02 of the statement of expenditure in Section III 'Commission'.

6 1 2 1 Erasmus+ — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	51 442 967,78

Remarks

This item also records the revenues stemming from the completion of the predecessor Erasmus programme.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 03 and Article 07 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 03 of the statement of expenditure in Section III 'Commission'.

6 1 2 2 European Solidarity Corps — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 406 912,72

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES (*cont'd*)**6 1 2** (*cont'd*)6 1 2 2 (*cont'd*)*Remarks*

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 04 and Article 07 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 04 of the statement of expenditure in Section III 'Commission'.

6 1 2 3 Creative Europe Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 898 636,37

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 05 and Article 07 01 04 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 05 of the statement of expenditure in Section III 'Commission'.

6 1 2 4 Citizens, Equality, Rights and Values Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	757 333,56

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 06 and Article 07 01 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 06 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 1 — COHESION, RESILIENCE AND VALUES (*cont'd*)**6 1 2** (*cont'd*)

6 1 2 5 Justice Programme — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	4 667 041,75

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 07 07 and Article 07 01 06 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 07 07 of the statement of expenditure in Section III 'Commission'.

6 1 9 ***Cohesion, Resilience and Values — Non-assigned revenue***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 060 793,50

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 1 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT**6 2 0** ***Agriculture and Maritime Policy***

6 2 0 0 European Agricultural Guarantee Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	605 709 417,72

Remarks

This item is intended to accommodate revenue assigned to the European Agricultural Guarantee Fund (EAGF) resulting from:

- decisions related to conformity and accounting clearance of accounts in favour of the general budget of the Union concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspective and the EAGF under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013 and Articles 53, 54 and 55 of Regulation (EU) 2021/2116;

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT *(cont'd)***6 2 0** *(cont'd)*6 2 0 0 *(cont'd)*

- amounts recovered following irregularities or negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received, as well as securities, deposits or guarantees forfeited concerning expenditure financed by the European Agricultural Guidance and Guarantee Fund (Guarantee Section) under Heading 1 of the 2000-2006 Financial Perspectives and the EAGF under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 54 and 55 of Regulation (EU) No 1306/2013 and Article 56 of Regulation (EU) 2021/2116;
- corrections related to non-compliance with payment deadlines in accordance with Article 40 of Regulation (EU) No 1306/2013 and Article 38 of Regulation (EU) 2021/2116;
- regularisations of certain files related to the milk superlevy that was collected and declared by Member States for the last time under the general budget of the Union for 2016 following the end of the milk quota system in calendar year 2015;
- net amounts recovered for which Member States may retain 20 % as provided for in Article 55 of Regulation (EU) No 1306/2013 and Article 56 of Regulation (EU) 2021/2116.

In accordance with Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) 2021/2116, such amounts are to be considered as assigned revenue within the meaning of Article 21 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budget line under the EAGF of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 505 500 000 including EUR 105 500 000 estimated to be carried over from 2023 to 2024 in accordance with Article 12(4)(b) of the Financial Regulation. When establishing the budget for 2024, this amount was taken into account for financing the needs of measures under Article 08 02 04 (Item 08 02 04 01).

Legal basis

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 06.12.2021, p. 187).

6 2 0 1 European Agricultural Fund for Rural Development — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	197 427 744,29

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT *(cont'd)***6 2 0** *(cont'd)*6 2 0 1 *(cont'd)**Remarks*

This item is intended to accommodate revenue assigned to the European Agricultural Fund for Rural Development (EAFRD) resulting from:

- amounts resulting from decisions related to conformity and accounting clearance of accounts in favour of the general budget of the Union within the context of rural development financed by the European Agricultural Guidance and Guarantee Fund (Guidance Section) under Heading 1 of the 2000-2006 Financial Perspectives and the EAFRD under Heading 2 of the 2007-2013 and the 2014-2020 MFF as well as under Heading 3 of the 2021-2027 MFF in accordance with Articles 51 and 52 of Regulation (EU) No 1306/2013 and Articles 53, 54 and 55 of Regulation (EU) 2021/2116.
- amounts in relation to the repayment of payments on account under the EAFRD;
- amounts recovered resulting from irregularities and negligence, including the related interest, in particular amounts recovered in cases of irregularities or fraud, penalties and interest received as well as securities forfeited in the context of rural development financed by the EAFRD in accordance with Articles 54 and 56 of Regulation (EU) No 1306/2013 and Articles 57 and 58 of Regulation (EU) 2021/2116.

In accordance with Article 43 of Regulation (EU) No 1306/2013 and Article 45 of Regulation (EU) 2021/2116, such amounts are to be considered as assigned revenue within the meaning of Article 21 of the Financial Regulation. Any revenue under this item will be used to provide additional appropriations to any budget line under the EAFRD of the statement of expenditure in Section III 'Commission'.

The revenue under this item has been estimated at EUR 400 000 000. When establishing the budget for 2024, this amount was taken into account for financing the needs of measures under Article 08 03 01 (Item 08 03 01 02).

Legal basis

Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549).

Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187).

6 2 0 2 European Maritime, Fisheries and Aquaculture Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	76 893 939,38

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT *(cont'd)***6 2 0** *(cont'd)*6 2 0 2 *(cont'd)**Remarks*

This item is intended to accommodate assigned revenue resulting from the repayments of unused aid, repayments on accounts and financial corrections in connection with the European Maritime, Fisheries and Aquaculture Fund (EMFAF) for the 2021-2027 programming period, the European Maritime and Fisheries Fund (EMFF) for the 2014-2020 programming period, the European Fisheries Fund (EFF) for the 2007-2013 programming period and the Financial Instrument for Fisheries Guidance for (FIG) for the 2000-2006 programming period.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 08 04 and Article 08 01 03 of the statement of expenditure in Section III 'Commission'.

Legal basis

For the legal basis, see also remarks for Chapter 08 04 of the statement of expenditure in Section III 'Commission'.

6 2 0 3 Sustainable Fisheries Partnership Agreements (SFPAs) and Regional Fisheries Management Organisations (RFMOs) — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to accommodate revenue resulting from the fisheries agreements which the Union has negotiated or intends to renew or renegotiate with third countries and from the Union's active participation in international fisheries organisations responsible for the long-term conservation and sustainable exploitation of marine fisheries resources.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 08 05 of the statement of expenditure in Section III 'Commission'.

Legal basis

For the legal basis, see also remarks for Chapter 08 05 of the statement of expenditure in Section III 'Commission'.

6 2 1 Environment and Climate Action

6 2 1 0 Just Transition Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT (cont'd)**6 2 1** (cont'd)

6 2 1 0 (cont'd)

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the provision of corresponding appropriations on the lines under Chapter 09 03 and Article 09 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 09 03 of the statement of expenditure in Section III 'Commission'.

6 2 1 1 Programme for the Environment and Climate Action — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	7 394 911,94

Remarks

This item is intended to accommodate assigned revenue resulting from recoveries of amounts unduly paid in connection with the Programme for the Environment and Climate Action (LIFE) for the 2021-2027 and the 2014-2020 programming periods, the LIFE+ programme for the 2007-2013 programming period, as well as from any previous programmes in the field of environment and climate action.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under Chapter 09 02 of the statement of expenditure in this section.

Legal basis

For the legal basis, see also remarks for Chapter 09 02 of the statement of expenditure in Section III 'Commission'.

6 2 1 2 Public sector loan facility under the Just Transition Mechanism — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	126 446 429,38

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 09 04 and Article 09 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 09 04 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 2 — NATURAL RESOURCES AND ENVIRONMENT (*cont'd*)**6 2 9** **Natural resources and environment — Non-assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 2 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT**6 3 0** **Migration****6 3 0 0** Asylum, Migration and Integration Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	4 069 289,04

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 10 02 and Article 10 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 10 02 of the statement of expenditure in Section III 'Commission'.

6 3 2 **Border Management****6 3 2 0** Integrated Border Management Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 089 254,53

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapters 11 01, 11 02, 11 03, 11 10 and 12 10 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapters 11 02, 11 03, 11 10 and 12 10 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 3 — MIGRATION AND BORDER MANAGEMENT (*cont'd*)**6 3 9 Migration and Border Management — Non-assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 3 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 4 — SECURITY AND DEFENCE**6 4 0 Security****6 4 0 0 Internal Security Fund — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	2 811 708,52

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 02 and Article 12 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 12 02 of the statement of expenditure in Section III 'Commission'.

6 4 0 1 Nuclear decommissioning — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 03 and Article 12 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 12 03 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 4 — SECURITY AND DEFENCE (*cont'd*)**6 4 0** (*cont'd*)

6 4 0 2 Nuclear safety and decommissioning — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	23 000,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 12 04 and Article 12 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 12 04 of the statement of expenditure in Section III 'Commission'.

6 4 1 **Defence**

6 4 1 0 European Defence Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 02 and 13 03 as well as under Articles 13 01 01 and 13 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapters 13 02 and 13 03 of the statement of expenditure in Section III 'Commission'.

6 4 1 1 Military mobility — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 13 04 and Article 13 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 13 04 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 4 — SECURITY AND DEFENCE (*cont'd*)**6 4 9** *Security and Defence — Non-assigned revenue*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 4 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD**6 5 0** *External Action***6 5 0 0** *Neighbourhood, Development and International Cooperation Instrument – Global Europe — Assigned revenue*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	176 336 952,81

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 02 and Article 14 01 01 of the statement of expenditure in Section III.

This item is also intended to record the external assigned revenue of the European Development Fund (EDF) and gives rise to the entry of additional appropriations on the lines under Article 16 01 05 of the statement of expenditure in Section III 'Commission'.

Legal basis

For the legal basis, see also remarks for Chapter 14 02 and for Chapter 16 01 of the statement of expenditure in Section III 'Commission'.

Reference acts

Commission Decision of 7 September 2022 on the financing of a special measure for humanitarian assistance in favour of Africa, Caribbean and Pacific (ACP) countries to be financed from the 10th and 11th European Development Funds (EDF) following Russia's war of aggression against Ukraine (C(2022)6535).

Commission Decision of 9 September 2022 on the financing of a special measure for 2022 for the Union response to the food security crisis and economic shock in African, Caribbean and Pacific countries following Russia's war of aggression against Ukraine (C(2022)6554).

CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD (*cont'd*)**6 5 0** (*cont'd*)

6 5 0 1 Humanitarian aid — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	8 519 822,13

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 03 and Article 14 01 02 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 03 of the statement of expenditure in Section III 'Commission'.

6 5 0 2 Common Foreign and Security Policy — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	24 530 989,35

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 04 and Article 14 01 03 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 04 of the statement of expenditure in Section III 'Commission'.

6 5 0 3 Overseas countries and territories — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 05 and Article 14 01 04 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 05 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 5 — NEIGHBOURHOOD AND THE WORLD (*cont'd*)**6 5 0** (*cont'd*)

6 5 0 4 European Instrument for International Nuclear Safety Cooperation

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	696 552,19

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 14 06 and Article 14 01 05 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 14 06 of the statement of expenditure in Section III 'Commission'.

6 5 2 ***Pre-accession Assistance***

6 5 2 0 Pre-accession Assistance — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	183 445 195,72

Remarks

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines under Chapter 15 02 and Article 15 01 01 of the statement of expenditure in Section III.

Legal basis

For the legal basis, see also remarks for Chapter 15 02 of the statement of expenditure in Section III 'Commission'.

6 5 9 ***Neighbourhood and the World — Non-assigned revenue***

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Chapter 6 5 which is not assigned in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS**6 6 0 Special contributions and refunds****6 6 0 0 EFTA contributions — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	641 299 614,33

Remarks

This item is intended to record contributions from the European Free Trade Association Member States resulting from their financial participation in certain activities of the Union in accordance with Article 82 of and Protocol 32 to the Agreement on the European Economic Area.

The total contribution planned is shown in the summary presented for information in an annex to the statement of expenditure in Section III 'Commission'.

Contributions by the European Free Trade Association Member States are made available to the Commission in accordance with Articles 1, 2 and 3 of Protocol 32 to the Agreement on the European Economic Area.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3).

6 6 0 1 Innovation Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	2 897 433 240,57

Remarks

This item is intended to record the external assigned revenue of the Innovation Fund (IF). This revenue results from the auctioning of the allowances and the unspent amounts from the previous NER300 fund in accordance with Article 10 and Article 10a(8) of Directive 2003/87/EC. The external assigned revenue becoming available on this item is intended to cover all expenditure related to the implementation tasks carried out by the Commission.

For financial year 2024, it is provisionally estimated that an amount of EUR 10,55 million will be needed in order to finance the contribution to the expenditure of the European Climate, Infrastructure and Environment Executive Agency's (CINEA) staff and administration incurred as a result of the Agency's role in the management of the Innovation Fund financed from Item 16 01 02 74.

The appropriation from Article 16 01 02 will cover the administrative and management costs incurred in relation to the Innovation Fund implementation activities, in particular costs for external personnel in headquarters.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS (cont'd)**6 6 0** (cont'd)

6 6 0 1 (cont'd)

As regards the operational expenditure for financial year 2024 financed from Article 16 03 01, calls for proposals for projects and/or competitive bidding for fixed premiums, contracts for difference or carbon contracts for difference of EUR 4 800 million are planned during that year.

Legal basis

Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emissions allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

Reference acts

Commission Regulation (EU) No 1031/2010 of 12 November 2010 on the timing, administration and other aspects of auctioning of greenhouse gas emission allowances pursuant to Directive 2003/87/EC of the European Parliament and of the Council establishing a system for greenhouse gas emission allowances trading within the Union (OJ L 302, 18.11.2010, p. 1).

Commission Delegated Regulation (EU) 2019/856 of 26 February 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council with regard to the operation of the Innovation Fund (OJ L 140, 28.5.2019, p. 6).

Commission Decision of 25 March 2020 delegating the management of the revenues of the Innovation Fund to the European Investment Bank (C(2020)1892).

6 6 0 2 Contributions by the United Kingdom linked to Article 148 of the Withdrawal Agreement

2024 estimate	2023 estimate	2022 out-turn
3 589 393 363	9 823 608 467	10 924 449 523,28

Remarks

This item is intended to record the net contributions from the United Kingdom resulting from the payments made in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

The net contributions correspond to the differences between the amounts due by the United Kingdom to the Union and the amounts due by the Union to the United Kingdom.

This item also accommodates the assigned revenue included in the United Kingdom contribution to the Union budget.

The reference dates for payments by the United Kingdom to the Union or by the Union to the United Kingdom made after 31 December 2020 shall be 30 June and 31 October of every year. Payments shall be made in four equal monthly instalments for payments that have a reference date of 30 June and in eight equal monthly instalments for payments that have a reference date of 31 October. All payments shall be made by the last working day of each month, starting on the reference date or, where the reference date is not a working day, the last working day before the reference date.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS (*cont'd*)**6 6 0** (*cont'd*)6 6 0 2 (*cont'd*)*Reference acts*

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

6 6 0 3 Contributions by the United Kingdom after the transition period

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	0,—

Remarks

This item is intended to record the contributions from the United Kingdom for participation in the Union's programmes and activities after the transition period foreseen in the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

This includes in particular the Trade and Cooperation Agreement with the United Kingdom which foresees a financial contribution from the United Kingdom, consisting of a participation fee and an operational contribution.

In accordance with Article 21 of the Financial Regulation, any revenue will be used to provide additional appropriations to finance the expenditure to which this revenue is assigned.

Reference acts

Political declaration setting out the framework for the future relationship between the European Union and the United Kingdom (OJ C 384 I, 12.11.2019, p. 178).

Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part, and in particular part five thereof on the participation in Union programmes, sound financial management and financial provision (OJ L 149, 30.4.2021, p. 10).

6 6 0 4 Contributions from the European Coal and Steel Community in liquidation

2024 estimate	2023 estimate	2022 out-turn
36 874 795	36 874 795	37 093 133,67

Remarks

This item is intended to record the annual contributions from the European Coal and Steel Community (ECSC) in liquidation to the Union's annual budget for the years 2021 to 2025 that are resulting from the application of Article 145 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS (cont'd)**6 6 0** (cont'd)

6 6 0 4 (cont'd)

According to this item, the Union is liable to the United Kingdom for its share in the net assets of the ECSC in liquidation on 31 December 2020 (EUR 184 373 974) and the related reimbursement shall be made in five equal annual instalments (EUR 36 874 795) from 2021 to 2025.

These contributions from the ECSC in liquidation therefore aim at fully compensating the effects of the corresponding reductions accounted for in the contributions to the Union's annual budget by the United Kingdom, as recorded under the item 6 6 0 2.

Reference acts

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (OJ L 29, 31.1.2020, p. 7).

6 6 0 5 EFTA budget result

2024 estimate	2023 estimate	2022 out-turn
p.m.		

Remarks

New item

This budget line is intended to record the EFTA budget result.

Legal basis

Agreement on the European Economic Area (OJ L 1, 3.1.1994, p. 3).

6 6 1 Solidarity mechanisms (special instruments)

6 6 1 1 European Globalisation Adjustment Fund for Displaced Workers — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	1 495 918,28

Remarks

This item is intended to accommodate assigned revenue resulting from financial corrections and recoveries in connection with the European Globalisation Adjustment Fund for Displaced Workers (EGF) interventions under the current 2021-2027 MFF and previous MFFs.

The amounts entered under this item will, in accordance with Article 21 of the Financial Regulation, be used to provide additional appropriations to any budget line under the EGF of the statement of expenditure in Section III 'Commission'.

Legal basis

For the legal basis, see also remarks for Articles 16 02 02 and 16 02 99 of the statement of expenditure in Section III 'Commission'.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS (cont'd)**6 6 1** (cont'd)**6 6 1 2** European Union Solidarity Fund — Assigned revenue

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	12 231 532,56

Remarks

This item is intended to accommodate any revenue resulting from financial corrections and recoveries in connection with the European Union Solidarity Fund (EUSF) interventions under the current 2021-2027 MFF and previous MFFs.

The amounts entered under this item will be recovered and used in accordance with Council Regulation (EC) No 2012/2002 of 11 November 2002 establishing the European Union Solidarity Fund (OJ L 311, 14.11.2002, p. 3).

Legal basis

For the legal basis, see also remarks for Article 16 02 01 of the statement of expenditure in Section III 'Commission'.

6 6 2 *Decentralised agencies — Assigned revenue*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	99 737 375,91

Remarks

This article is intended to record revenue from decentralised agencies.

In accordance with Article 21 of the Financial Regulation, this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 6 3 *Pilot projects, preparatory actions, prerogatives and other actions*

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	2 826 721,42

Remarks

This article is intended to record revenue from pilot projects, preparatory actions, prerogatives and other actions.

In accordance with Article 21 of the Financial Regulation, this revenue might give rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 6 6 — OTHER CONTRIBUTIONS AND REFUNDS (cont'd)**6 6 8 Other contributions and refunds — Assigned revenue**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	27 538 563,56

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Title 6 which, in accordance with Article 21 of the Financial Regulation, must be considered as assigned revenue and gives rise to the entry of additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

6 6 9 Other contributions and refunds — Non-assigned revenue

2024 estimate	2023 estimate	2022 out-turn
200 000 000	200 000 000	2 299 962,78

Remarks

This article is intended to accommodate any revenue not provided for in other parts of Title 6 which is not used in accordance with Article 21 of the Financial Regulation.

CHAPTER 6 7 — COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021**6 7 0 Completion for outstanding recovery orders prior to 2021**

2024 estimate	2023 estimate	2022 out-turn
p.m.	p.m.	263 300 023,11

Remarks

This article is intended to record revenue from all outstanding recovery orders issued prior to 2021 for all articles and items of Title 6 included in the nomenclature in force until 31 December 2020.

