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2024/0185 (BUD)

**DRAFT AMENDING BUDGET No 4
TO THE GENERAL BUDGET 2024**

Update of revenue (own resources) and adjustments to some decentralised agencies

Having regard to:

- the Treaty on the Functioning of the European Union, and in particular Article 314 thereof, in conjunction with the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,
- Council Decision (EU, Euratom) 2020/2053 of 14 December 2020 on the system of own resources of the European Union¹, entered into force on 1 June 2021,
- 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 (...)², and in particular Article 44 thereof,
- the general budget of the European Union for the financial year 2024, as adopted on 22 November 2023³,
- amending budget No 1/2024⁴, adopted on 25 April 2024,
- amending budget No 2/2024⁵, adopted on 25 April 2024,
- draft amending budget No 2/2024⁶, adopted on 9 April 2024,

The European Commission hereby presents to the European Parliament and to the Council the draft amending budget No 4 to the 2024 budget.

CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION

The changes to the general statement of revenue and to the individual section III are available on EUR-Lex (<https://eur-lex.europa.eu/budget/www/index-en.htm>).

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.

² 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.

³ OJ L, 2024/207, 22.2.2024, ELI: <http://data.europa.eu/eli/budget/2024/207/oj>.

⁴ OJ L, 2024/1430, 5.6.2024, ELI: http://data.europa.eu/eli/budget_suppl_amend/2024/1430/oj.

⁵ OJ L, 2024/1509, 18.6.2024, ELI: http://data.europa.eu/eli/budget_suppl_amend/2024/1509/oj.

⁶ COM(2024) 920, 9.4.2024.

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EXPLANATORY MEMORANDUM

1. INTRODUCTION

The main purpose of Draft Amending Budget (DAB) No 4 for the year 2024 is to update the revenue side of the budget to take account of the latest developments as regards:

- the updated own resources forecasts for the 2024 budget agreed by the Advisory Committee on Own Resources (ACOR) on 23 May 2024. This update is typically presented shortly after the ACOR forecast meeting, in line with the Member States' expectations that the ACOR updates are budgeted as soon as possible;
- to update other revenues such as the United Kingdom contribution and fines.

Additionally, DAB 4/2024 includes the following specific elements related to expenditure:

- a reinforcement of the European Union Agency for Cybersecurity (ENISA) in relation to the adoption of the Cyber Resilience Act which is proposed to be offset from Digital Europe Programme;
- a reinforcement of the European Union Agency for the Cooperation of Energy Regulators (ACER) in relation to the revised Legislative Financial Statement for the revised electricity market design rules;
- a one-off reduction in the staffing and the EU contribution to the Anti-Money Laundering Authority (AMLA) taking into account the delay in its establishment;
- a reinforcement of the European Union Agency for the Space Programme (EUSPA) to internalise critical engineering tasks;
- a reinforcement of the Union contribution to the European Medicines Agency (EMA) following the approval by the budgetary authority of the building file for EMA's former London premises;
- a reinforcement of the European Union Agency for Criminal Justice Cooperation (Eurojust) due to strong inflationary pressure;
- a reinforcement of the European Union Agency for the Operational Management of Large-Scale IT Systems in the Area of Freedom, Security and Justice (eu-LISA) to cater for changes in the mandate of the agency following new or revised Legislative Financial Statements. This also has an impact on FRONTEX.

Overall, the net impact of DAB 4/2024 on expenditure amounts to an increase of EUR 12,0 million in both commitment and payment appropriations.

2. UPDATE OF REVENUE

2.1 Overall impact of DAB 4/2024 on the distribution of total own resources payments between Member States

The revised forecasts for 2024 were agreed in the 191st ACOR meeting on 23 May 2024. The adjustments of the revenue side of the budget are required to update the estimates for Traditional Own Resources (TOR) as well as for the own resources based on the Value Added Tax (VAT), the non-recycled Plastic Packaging Waste (PPW) and Gross National Income (GNI), taking into account the Spring economic forecasts (see section 2.2).

Moreover, the amount of other revenues is updated to take into account the revised United Kingdom contribution and definitely cashed fines and penalty payments until June 2024 (see sections 2.3 and 2.4, respectively).

The overall impact of the revenue adjustments of this DAB is shown in the summary table below. This table also shows the distribution of total own resources payments among Member States as budgeted in the initial 2024 budget, as included in AB 1/2024, AB 2/2024, DAB 2/2024 and finally as included in this DAB 4/2024.

Distribution of total own resources payments by Member States (in million EUR)

	Budget 2024	AB 1/2024	AB 2/2024	DAB 2/2024	DAB 4/2024
	(1)	(2)	(3)	(4)	(5)
BE	6 235,0	6 376,5	6 376,6	6 355,0	6 495,0
BG	867,5	890,6	890,6	887,1	856,6
CZ	2 670,4	2 747,6	2 747,7	2 735,9	2 564,8
DK	2 692,7	2 786,8	2 786,9	2 772,5	2 743,5
DE	30 152,4	31 185,0	31 185,9	31 028,2	31 522,1
EE	357,3	366,9	366,9	365,5	318,8
IE	3 329,8	3 430,4	3 430,5	3 415,1	3 314,6
EL	1 899,9	1 954,5	1 954,6	1 946,2	1 924,2
ES	12 632,3	12 980,8	12 981,1	12 927,9	13 200,1
FR	23 427,6	24 129,5	24 130,1	24 022,9	24 255,7
HR	597,5	615,6	615,7	612,9	681,9
IT	17 240,8	17 740,4	17 740,8	17 664,5	17 852,8
CY	232,7	239,3	239,3	238,3	252,5
LV	378,5	389,0	389,0	387,4	351,7
LT	684,9	702,7	702,7	700,0	632,6
LU	413,1	426,7	426,7	424,6	408,7
HU	1 870,0	1 919,6	1 919,7	1 912,1	1 840,8
MT	151,9	156,1	156,1	155,5	163,0
NL	8 391,8	8 635,6	8 635,8	8 598,6	8 630,8
AT	3 095,3	3 214,1	3 214,2	3 196,0	3 229,7
PL	7 215,9	7 400,2	7 400,4	7 372,3	7 183,4

PT	2 203,3	2 265,3	2 265,4	2 255,9	2 348,0
RO	2 716,6	2 798,0	2 798,1	2 785,7	2 803,8
SI	733,6	749,4	749,4	747,0	638,5
SK	990,5	1 020,4	1 020,5	1 015,9	994,5
FI	2 109,8	2 177,3	2 177,3	2 167,0	2 194,8
SE	3 208,0	3 344,3	3 344,4	3 323,6	3 627,3
EU	136 499,2	140 642,8	140 646,4	140 013,7	141 030,1

2.2 Revision of the forecasts of TOR, VAT, PPW and GNI bases

In line with Article 44(1)), first subparagraph point (b), of the Financial Regulation⁷, the Commission proposes to revise the financing of the budget on the basis of updated economic forecasts. According to the established practice, the revised revenue forecasts are agreed with the Member States in the ACOR forecast procedure.

The revision concerns the forecast of TOR to be paid to the budget in 2024 as well as the forecast of the 2024 VAT, PPW and GNI bases. The forecast included in the 2024 budget was agreed in the 188th ACOR meeting held on 25 May 2023. The revision in the present DAB 4/2024 takes into account the agreed forecasts of the 191st ACOR meeting held on 23 May 2024. The use of an updated forecast of own resources improves the accuracy of the revenue forecasts and hence of the payments that Member States are asked to make to the EU budget during the budgetary year.

The Commission's revenue projections are based on the Commission 2024 spring economic forecast⁸, which staged a comeback of the EU economy at the start of the year, following a prolonged period of stagnation. Though the growth rate of 0,3% estimated for the first quarter of 2024 is still below estimated potential, it exceeded expectations. Activity in the euro area expanded at the same pace, marking the end of the mild recession experienced in the second half of last year. Meanwhile, inflation across the EU cooled further in the first quarter.

The spring forecast projects GDP growth in 2024 at 1,0% in the EU and 0.8% in the euro area. This is a slight uptick from the winter 2024 interim forecast for the EU, but unchanged for the euro area. Importantly, almost all Member States are expected to return to growth in 2024. EU GDP growth is forecast to improve to 1,6% in 2025, a downward revision of 0,1 pps. from winter. In the euro area, GDP growth in 2025 is projected to be slightly lower, at 1,4%, also marginally revised down.

Downside risks to the economic outlook originating from outside the EU have increased in recent months amid two ongoing wars in our neighbourhood and mounting geopolitical tensions. Global trade and energy markets appear particularly vulnerable.

The economic scenario underlying the 2024 budget is translated into the latest estimates for Traditional Own Resources and the bases of the other own resources:

- Total customs duties to be collected in 2024, net of 25% collection costs, are forecast at EUR 20 119,0 million, which represents a decrease of 18,3% compared with the forecast of EUR 24 620,4 million included in the 2024 budget. The Commission compared the results of the traditional ACOR forecast method (based on the forecast growth rates of extra-EU imports) with the results of the extrapolation method (based on the latest outturn data for collected

⁷ Regulation (EU, Euratom) 2018/1046/EU of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union (OJ L 193, 30.7.2018, p. 1-222).

⁸ European Commission, 2024, European Economic Forecast Spring 2024, European Economy, Institutional Paper 286.

customs duties, i.e. January – April 2024). As in the past years, the Commission takes a conservative approach ensuring sound financial management of the EU budget in a context of economic and financial uncertainties. Moreover, additional reimbursements on previous TOR payments related to special cases could occur in the course of the year. Therefore, it was chosen to apply a 1/3 - 2/3 split on the outcome of the traditional and the extrapolation methods for the revision of the 2024 TOR forecast, resulting in lower revenue of EUR 4,5 billion in comparison with DAB 2/2024.

- The total 2024 EU uncapped VAT base is now forecast at EUR 7 864 305,3 million, which represents a slight decrease of 0,6% compared to the May 2023 forecast of EUR 7 909 213,8 million. The total 2024 EU capped VAT base⁹ is forecast at EUR 7 820 900,1 million, which represents a decrease of 0,6% compared to the May 2023 forecast of EUR 7 872 045,75 million.
- The forecast of non-recycled PPW in the EU amounts to 9 813 692,0 tonnes in 2024, which is a slight increase of 0,6% compared to the May 2023 forecast of 9 756 010,6 tonnes. The corresponding Member States contributions from the non-recycled PPW-based own resource are presented in Table 3 of the accompanying budgetary annex.
- The total 2024 EU GNI base is forecast at EUR 17 775 997,4 million, which is a slight increase of 0,3% compared to the May 2023 forecast of EUR 17 727 479,4 million.

The exchange rates of 29 December 2023 have been used for converting the forecast VAT and GNI bases in national currencies into EUR, for the seven Member States that are not members of the euro area. This avoids distortions, since these rates are used to convert budgeted own resources payments from EUR into national currencies when the amounts are called in, as stipulated in Article 10a(1) of Council Regulation 609/2014¹⁰.

The revised forecasts of TOR, uncapped VAT bases, non-recycled PPW bases and GNI bases for 2024, as adopted at the 191st ACOR meeting, are set out in the following table:

⁹ Article 2(1), point (b) of ORD 2020 stipulates that for each Member State the VAT base shall not exceed 50 % of GNI. For DAB 3/2023, Croatia, Cyprus, Luxembourg, Malta, Poland and Slovenia will have their VAT base capped at 50 % of GNI.

¹⁰ 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), as last amended by Council Regulation (EU, Euratom) 2022/615 of 5 April 2022 (OJ L 115, 13.4.2022, p. 51).

Revised forecasts of TOR, VAT, PPW and GNI bases for 2024

	Customs (75 %)	Uncapped VAT bases	Non- recycled PPW bases	GNI bases	Capped VAT bases ¹¹
	EUR million		tonnes	EUR million	
BE	2 168,7	241 457,3	192 903,3	617 576,6	241 457,3
BG	124,1	44 707,9	101 104,6	96 632,6	44 707,9
CZ	397,9	129 804,7	167 894,6	300 119,2	129 804,7
DK	351,2	150 389,9	169 703,7	402 684,8	150 389,9
DE	4 197,7	1 813 299,6	1 721 971,7	4 445 450,9	1 813 299,6
EE	32,9	19 429,8	26 082,5	37 984,4	18 992,2
IE	422,9	133 045,2	271 796,3	407 531,6	133 045,2
EL	215,2	100 779,3	202 001,5	228 947,6	100 779,3
ES	1 897,9	703 292,8	996 842,5	1 529 209,9	703 292,8
FR	1 896,1	1 431 209,9	1 873 074,6	2 967 744,6	1 431 209,9
HR	57,0	49 052,0	55 980,5	83 755,8	41 877,9
IT	2 126,6	977 799,4	1 190 583,1	2 153 932,9	977 799,4
CY	42,6	21 021,0	12 288,2	28 669,2	14 334,6
LV	43,6	18 999,3	30 044,2	41 764,1	18 999,3
LT	88,7	32 341,8	56 106,3	73 625,3	32 341,8
LU	14,1	42 032,4	13 482,3	54 191,3	27 095,65
HU	260,4	80 14,4	289 422,3	203 919,5	80 142,4
MT	20,0	9 978,6	13 843,9	18 826,8	9 413,4
NL	3 178,3	489 144,3	294 135,6	1 075 690,3	489 144,3
AT	235,5	234 655,9	220 314,7	497 483,7	234 655,9
PL	968,1	413 390,4	729 965,8	811 633,1	405 816,55
PT	221,1	142 647,3	278 807,1	273 232,0	136 616,0
RO	242,9	125 907,6	405 789,6	343 656,2	125 907,6
SI	157,8	31 419,3	31 650,2	65 814,8	31 419,3
SK	105,7	51 311,1	50 246,8	127 477,7	51 311,1
FI	151,2	123 931,7	112 744,4	283 303,4	123 931,7
SE	500,8	253 114,4	304 911,7	605 139,1	253 114,4
EU	20 119,0	7 864 305,3	9 813 692,0	17 775 997,4	7 820 900,1

2.3 United Kingdom contribution

The United Kingdom contribution is to be paid in accordance with Article 148 of the Agreement on the withdrawal of the United Kingdom from the European Union (the ‘Withdrawal Agreement’)¹² and

¹¹ The amounts highlighted in grey result from the capped VAT bases, as explained in footnote 10 above.

covers in particular the United Kingdom's share in the outstanding commitments prior to 2021 to be paid in 2024 as well as the United Kingdom's share in the Union's liabilities (such as pensions) and the contingent financial liabilities. The overall contribution of the United Kingdom also includes the amounts due to the United Kingdom related to own resources corrections and adjustments for financial years until 2021.

The United Kingdom contribution is based on the United Kingdom's share¹³, which is calculated as the ratio between the own resources made available by the United Kingdom in the years 2014 to 2020 and the own resources made available during that period by all Member States including the United Kingdom. The United Kingdom's share was adjusted in 2022 in accordance with Article 139 of the Withdrawal Agreement. The definitive share of the United Kingdom has been set at 12,431681219587700 %.

The table below presents the updated United Kingdom contribution to the budget 2024. It includes the elements that the United Kingdom has already paid in January-May 2024 as part of the 2023 September invoice, the elements included in the 2024 April invoice, and estimates for the elements to be included in the 2024 September invoice that are known at this stage. The update results in a significantly lower United Kingdom contribution compared to the estimate included in the budget 2024, mainly due to an underimplementation of the Brexit RAL in 2023 and the reported amounts of contingent liabilities, net financial corrections and fines. The revised amount of the United Kingdom contribution included in DAB 4/2024 is calculated taking into account the payment modalities set out in Article 148 of the Withdrawal Agreement.

It is therefore proposed to update the estimate introduced in the 2024 budget accordingly. Overall, this will reduce the estimated United Kingdom contribution to the budget 2024 by EUR 1 519 million, of which EUR 1 518 million in general revenue.

Updated United Kingdom contribution in 2024 (in EUR)

	Reference to the Article of the Withdrawal agreement	2024
Total United Kingdom contribution in 2024, of which:		2 383 779 493
1. RAL prior 2021 (including net financial corrections) - due for payment in 2023	Art. 140	3 752 776 625
2. Union's liabilities/pensions*	Art.142	309 083 761
3. Own resources corrections and adjustments, of which:		-1 327 709 221
<i>3.1 Surplus/deficit of 2020</i>	Art.136(3)(a)	<i>n/a</i>
<i>3.2 UK correction updates (2018-2019)</i>	Art.136	<i>n/a</i>
<i>3.3. VAT&GNI</i>	Art.136	-1 408 455 094
<i>3.4. TOR</i>	Art.136, Art. 140(4)	80 745 873
4. Fines	Art.141	-26 575 093
5. Contingent liabilities, of which:		-280 942 721
<i>5.1 ELM, EFSI, EFSD, loans (Guarantee funds)</i>	Art.143	-233 253 380
<i>5.2 Financial Instruments</i>	Art.144	-59 429 645
<i>5.3 Legal cases (incl. fines)</i>	Art.147	11 740 305
6. ECSC net assets	Art.145	-36 874 795
7. EIF investment	Art.146	-6 648 463
8. Access to networks/systems/data bases**	Art.34(2), Art. 50 and 53, Art. 62(2), Art. 63(1)(e), Art. 63(2), Art.99(3),Art. 100(2)	669 399

¹² 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, 31.01.2020, p. 7.

¹³ Referred to in Article 136(3), points (a) and (c), and in Articles 140 to 147 of the Withdrawal Agreement.

	Reference to the Article of the Withdrawal agreement	2024
* - the amount of EUR 280 million will be entered in the EU budget as assigned revenues		
** - to be entered in the EU budget as assigned revenues		

2.4 Fines and penalty payments

Considering the fines and penalty payments cashed from 1 January to 31 May 2024, it is proposed to enter the following amounts in the 2024 budget:

- a) EUR 257 million of competition fines.
- b) EUR 341 million of penalty payments and lump sums imposed on Member States, which did not comply with judgments of the Court of Justice of the European Union on their failure to fulfil an obligation under the Treaties.
- c) EUR 10 million of interest connected with fines and penalty payments.
- d) EUR 6 million of other non-assigned fines and penalty payments mainly for excess emissions premia.

According to the provisions of Articles 141 of the Withdrawal Agreement, the United Kingdom is entitled to receive its share on an amount of EUR 49 million, included in the above list under items a) and c).

It is therefore proposed to increase the initial forecasts introduced in the 2024 budget of EUR 101 million by EUR 513 million, thus totalling EUR 614 million.

The detail by line is shown in the table below.

EUR

Revenue line	Name	Budget 2024	DAB 4/2024	New amount
4 2 0	Fines in connection with the implementation of the rules on competition	100 000 000	157 464 207	257 464 207
4 2 1	Penalty payments and lump sums imposed on a Member State	p.m.	340 653 167	340 653 167
4 2 4	Interest connected with fines and penalty payments	1 000 000	8 802 092	9 802 092
4 2 9	Other non-assigned fines and penalty payments	p.m.	6 400 685	6 400 685
Total		101 000 000	513 320 151	614 320 151

2.5 Impact on the GNI-based own resource contribution for 2024

Taking into account the revised forecasts for TOR, for the simplified VAT base and for the own resource based on non-recycled PPW, the amount of own resources other than GNI has decreased by EUR 4 608 680 934. Together with the decrease of other revenues by EUR 1 004 386 580 (as the combined effect of the increase of revenue from fines by EUR 513 million and the decrease of the UK contribution by EUR 1 518 million) and the increase of payment appropriations by EUR 12 029 834, this increases the GNI contribution by EUR 5 625 097 348 compared to DAB 2/2024.

In order to respect the principle of equilibrium applicable to the budget of the European Union enshrined in Article 310(1) TFEU, the uniform rate to be applied to the sum of all Member States' GNI has to be recalculated taking into account all the other revenue.

The recalculated uniform rate for the GNI-based own resource is fixed as follows:

Uniform rate to be applied on 1 % of GNI = (total expenditure – other revenue – total net amount of TOR – VAT-based own resource – non-recycled PPW-based own resource contributions) / 1 % of GNI

Uniform rate:

$$= (146\,789\,504\,431 - 5\,759\,356\,982 - 20\,119\,010\,896 - 23\,462\,700\,300 - 7\,139\,700\,400) / 177\,759\,974\,000$$

$$= 0,508037517225334$$

The revised GNI-based own resources contributions considering the new uniform rate are set out in the following table:

Budgetary year 2024 (in EUR)

Member State	1 % of GNI base used for DAB 2/2024	Uniform rate of GNI-based own resource (in %) according to DAB 2/2024	1 % of GNI base (Agreed ACOR forecast)	Uniform rate of GNI-based own resource (in %) according to DAB 4/2024	Difference in the GNI
	(1)	(2)	(3)	(4)	(5) = (3 x 4) - (1 x 2)
BE	6 053 077 000	0,4776970	6 175 766 000	0,5080375	245 984 060
BG	986 492 000		966 326 000		19 685 586
CZ	3 303 904 000		3 001 192 000		- 53 546 920
DK	4 024 834 000		4 026 848 000		123 138 705
DE	44 177 819 000		44 454 509 000		1 480 946 473
EE	411 271 000		379 844 000		- 3 487 923
IE	4 306 468 000		4 075 316 000		13 226 549
EL	2 337 353 000		2 289 476 000		46 593 171
ES	14 907 594 000		15 292 099 000		647 646 974
FR	30 027 033 000		29 677 446 000		733 432 191
HR	775 338 000		837 558 000		55 134 245
IT	21 373 179 000		21 539 329 000		732 883 590
CY	282 122 000		286 692 000		10 881 457
LV	450 918 000		417 641 000		- 3 224 882
LT	764 050 000		736 253 000		9 059 748
LU	583 760 000		541 913 000		- 3 548 270
HU	2 122 059 000		2 039 195 000		22 286 332
MT	179 697 000		188 268 000		9 806 488
NL	10 430 238 000		10 756 903 000		482 416 818
AT	5 082 933 000		4 974 837 000		99 301 957

PL	7 884 404 000		8 116 331 000		357 044 457
PT	2 651 464 000		2 732 320 000		121 524 652
RO	3 485 670 000		3 436 562 000		80 808 300
SI	676 624 000		658 148 000		11 142 616
SK	1 279 109 000		1 274 777 000		36 608 001
FI	2 886 018 000		2 833 034 000		60 645 399
SE	5 831 366 000		6 051 391 000		288 707 574
Total	177 274 794 000		177 759 974 000		5 625 097 348

3. UPDATE OF EXPENDITURE ITEMS

3.1 Reinforcement of the European Union Agency for Cybersecurity (ENISA)

Subsequent to the adoption of the Cyber Resilience Act and the accompanying Legal Financial Statement (LFS)¹⁴, new tasks have been allocated to the European Union Agency for Cybersecurity (ENISA), which require the recruitment of one additional temporary agent and one additional seconded national expert, resulting in an overall increase of the related staff expenditure of EUR 0,139 million in 2024. The increase of the EU contribution to ENISA is budgetary neutral, as the additional cost will be financed with a reduction of the same amount of the expenditure on budget line 02 01 30 01 of the Digital Europe Programme.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
02 10 04	European Union Agency for Cybersecurity	139 000	139 000
02 01 30 01	Support expenditure for the Digital Europe Programme	-139 000	-139 000
Total		0	0

3.2 Reinforcement of the European Union Agency for the Cooperation of Energy Regulators (ACER)

With the revision of the LFS for the new Electricity Market Design¹⁵, the European Union Agency for the Cooperation of Energy Regulators (ACER) takes over additional activities, for which additional staff is required (eleven temporary agents and four contract agents), resulting in an overall increase of the staff expenditure of EUR 3,34 million. The 2024 budget already includes four temporary agent posts for this purpose, whereas a further seven temporary agents and four contract agents are included in this Draft Amending Budget. Similarly, as regards the related expenditure, an amount of EUR 684 000 was already included in the 2024 budget, while a further amount of EUR 2,656 million is proposed to be made available through this Draft Amending Budget.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
02 10 06	European Union Agency for the Cooperation of Energy Regulators	2 656 000	2 656 000
Total		2 656 000	2 656 000

The related changes to the establishment plan are set out in the budgetary annex.

3.3 Reduction in the staffing and of the EU contribution to the Anti-Money Laundering Authority (AMLA)

The negotiations on the establishment of the new Anti-Money Laundering Authority (AMLA) have taken longer than initially planned and therefore the setting up of the agency will start taking place

¹⁴ COM(2022)454; Proposal for a Regulation of the European Parliament and of the Council on horizontal cybersecurity requirements for products with digital elements and amending Regulation (EU) 2019/1020

¹⁵ COM (2023)148: Proposal for a Regulation of the European Parliament and of the Council amending Regulations (EU) 2019/943 and (EU) 2019/942 as well as Directives (EU) 2018/2001 and (EU) 2019/944 to improve the Union's electricity market design

only in 2024. Consequently, the corresponding LFS has been revised, which has led to a decrease of the staff numbers in 2024 to eight establishment plan posts (i.e. decrease by a total of 27 establishment plan posts for 2024), nine contract agents and two seconded national experts. Consequently, it is also proposed to reduce the amount of appropriations needed in 2024 by EUR 3,812 million from the reserve (the ‘provisions’ title) where EUR 5 107 785 are inscribed in accordance with Article 49 of the Financial Regulation. This is rather a backloading compared to the original LFS. Consequently, the margin in heading 1 will increase correspondingly.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
30 02 02	Differentiated appropriations (Reserve for budget article 03 10 05)	- 3 812 166	-3 812 166
Total		- 3 812 166	-3 812 166

The related changes to the establishment plan are set out in the budgetary annex.

3.4 Internalisation of sensitive critical posts in the European Union Agency for the Space Programme (EUSPA)

To ensure that critical engineering tasks related to security are conducted by internal staff, the European Union Agency for the Space Programme (EUSPA) needs additional three temporary agent posts and two contract agents to internalise the most sensitive critical posts in 2024. The necessary funding for these posts of EUR 0,3 million is proposed to be compensated by a corresponding reduction in the envelope of the Space Programme. A similar reinforcement is also proposed in the Draft Budget for 2025.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
04 10 01	European Union Agency for the Space Programme (EUSPA)	308 000	308 000
04 02 01	Galileo / EGNOS	-308 000	-308 000
Total		0	0

The related changes to the establishment plan are set out in the budgetary annex.

3.5 Increase of the EU contribution to the European Medicines Agency (EMA)

As a consequence of the Withdrawal Agreement, in January 2020 the European Medicines Agency (EMA) was relocated from London to Amsterdam. Subsequently, the premises which hosted EMA’s headquarters in London have been sub-rented to the WeWork company. Following the financial difficulties experienced by WeWork and the recent renegotiation of the rental contract, the EU balancing contribution to the EMA needs to be increased to cover the reduction of the revenues to be received from the rent of the building.

The overall impact on expenditure is therefore as follows:

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			

06 10 03 01	European Medicines Agency (EMA)	11 186 000	11 186 000
Total		11 186 000	11 186 000

3.6 Increase of the EU contribution to the European Union Agency for Criminal Justice Cooperation (Eurojust)

Over the past years, the expenditure of the European Union Agency for Criminal Justice Cooperation (Eurojust) has been under particular pressure due to strong inflation, which had a notable direct impact on salary expenditure as well as building and maintenance costs. In order to allow Eurojust to continue financing its operational expenditure, the Commission made available an amount of EUR 2,46 million to the agency in the course of 2023, while the Draft Budget 2025 contains an additional amount of EUR 2 million for this purpose. For the year 2024, it is proposed to reinforce the EU contribution to Eurojust by an amount of EUR 2 million, so as to keep the agency's budget on a stable footing.

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
07 10 07	European Union Agency for Criminal Justice Cooperation	2 000 000	2 000 000
Total		2 000 000	2 000 000

3.7 Reinforcement of the EU contribution to the European Union Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (EU-LISA)

A number of legislative initiatives in the context of the Pact on Migration and Asylum have broadened the scope of the activities of the European Union Agency for the operational management of large-scale IT systems in the area of freedom, security and justice (EU-LISA). This requires appropriate reinforcement of the staffing allocated to the new activities and an increase of the related expenditure. This concerns in particular:

- The grouping of the activities related to the European Asylum Dactyloscopy Database (EURODAC)¹⁶ included in the Pact on Migration and Asylum in EU-LISA requires eight additional temporary agents and seven contract agents and a related increase of EUR 13,685 million in commitment appropriations and EUR 1,045 million in payment appropriations. This increase is proposed to be fully offset by a reduction of the appropriations in the Asylum, Migration and Integration Fund (AMIF) (40% or EUR 5,474 million in commitments and EUR 0,42 million in payment appropriations) and in the Instrument for Financial Support for Border Management and Visa Policy (BMVI) (60% or EUR 8,211 million in commitments and EUR 0,63 million in payment appropriations), which is therefore budgetary neutral. The staff increase (establishment plan posts + contract agents) in eu-LISA will be partially offset against Frontex, in line with the legislative financial statement for EURODAC.

¹⁶ Regulation (EU) 2024/1358 of the European Parliament and of the Council of 14 May 2024 on the establishment of 'Eurodac' for the comparison of biometric data in order to effectively apply Regulations (EU) 2024/1351 and (EU) 2024/1350 of the European Parliament and of the Council and Council Directive 2001/55/EC and to identify illegally staying third-country nationals and stateless persons and on requests for the comparison with Eurodac data by Member States' law enforcement authorities and Europol for law enforcement purposes, amending Regulations (EU) 2018/1240 and (EU) 2019/818 of the European Parliament and of the Council and repealing Regulation (EU) No 603/2013 of the European Parliament and of the Council (OJ L, 2024/1358, 22.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1358/oj>).

- The LFS related to the Screening of third country nationals at the external borders included in the Pact on Migration and Asylum¹⁷, which requires five additional temporary agents and two contract agents. The related costs of EUR 10,494 million in commitment appropriations and EUR 0,884 million in payment appropriations are proposed to be offset from BMVI.

The related changes to the establishment plan are set out in the budgetary annex.

EUR

Budget line	Name	Commitment appropriations	Payment appropriations
<i>Section III – Commission</i>			
11 10 02	European Union Agency for the operational management of large-scale IT systems in the area of freedom, security and justice	24 179 000	1 929 000
10 02 01	Asylum, Migration and Integration Fund (AMIF)	-5 474 000	-418 000
11 02 01	Instrument for Financial Support for Border Management and Visa Policy (BMVI)	-18 705 000	-1 511 000
Total		0	0

4. FINANCING

Overall, the net impact of DAB 4/2024 on expenditure amounts to an increase of EUR 12,0 million in both commitment and payment appropriations. The revenue side of the budget is proposed to be adjusted as set out in this DAB 4/2024.

Given the absence of margins and room for redeployment under sub-heading 2b, the Commission proposes to mobilise the Flexibility Instrument in line with Article 12 of Regulation (EU, Euratom) 2020/2093¹⁸ in commitment appropriations for an amount of EUR 13,2 million for sub-heading 2b Resilience and Values to increase the EU contribution to EMA and Eurojust.

The 2024 payment appropriations related to the mobilisation of the Flexibility Instrument in the years 2021 to 2024 are estimated at EUR 1 751,2 million. The estimated payment schedule of the related outstanding amounts for these years is detailed in the following table:

<i>Flexibility Instrument - payment profile (in EUR million)</i>					
<i>Mobilisation year</i>	2024	2025	2026	2027	Total
2021	7,6	0,0	0,0	0,0	7,6
2022	49,8	36,7	0,0	0,0	86,5
2023	279,0	120,6	83,2	0,0	482,8
2024	1 414,7	107,6	83,7	46,3	1 652,3
2025	0,0	1 192,8	0,0	0,0	1 192,8
Total	1 751,2	1 457,8	166,9	46,3	3 422,1

¹⁷ Regulation (EU) 2024/1356 of the European Parliament and of the Council of 14 May 2024 introducing the screening of third-country nationals at the external borders and amending Regulations (EC) No 767/2008, (EU) 2017/2226, (EU) 2018/1240 and (EU) 2019/817 (OJ L, 2024/1356, 22.5.2024, ELI: <http://data.europa.eu/eli/reg/2024/1356/oj>).

¹⁸ Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the multiannual financial framework for the years 2021 to 2027 (OJ L 4331, 22.12.2020, p. 11-22, ELI: <http://data.europa.eu/eli/reg/2020/2093/oj>).

5. SUMMARY TABLE BY MFF HEADING

In EUR

	Budget 2024 (incl. ABs 1-2/2024, DAB 2/2024)		Draft Amending Budget 4/2024		Budget 2024 (incl. ABs 1-2/2024, DAB 2/2024, DAB 4/2024)	
	CA	PA	CA	PA	CA	PA
1 Single Market, Innovation and Digital	21 493 372 987	20 827 967 003	-1 156 166	-1 156 166	21 492 216 821	20 826 810 837
<i>Ceiling</i>	<i>21 598 000 000</i>				<i>21 598 000 000</i>	
<i>Margin</i>	<i>104 627 013</i>		<i>1 156 166</i>		<i>105 783 179</i>	
2 Cohesion, Resilience and Values	74 564 290 949	33 719 596 204	13 186 000	13 186 000	74 577 476 949	33 732 782 204
<i>Of which under Flexibility Instrument</i>	<i>1 293 095 333</i>		<i>13 186 000</i>		<i>1 306 281 333</i>	
<i>Ceiling</i>	<i>73 289 000 000</i>				<i>73 289 000 000</i>	
<i>Margin</i>	<i>17 804 384</i>				<i>17 804 384</i>	
2a. Economic, social and territorial cohesion	64 665 195 616	24 155 654 152			64 665 195 616	24 155 654 152
<i>Ceiling</i>	<i>64 683 000 000</i>				<i>64 683 000 000</i>	
<i>Margin</i>	<i>17 804 384</i>				<i>17 804 384</i>	
2b. Resilience and values	9 899 095 333	9 563 942 052	13 186 000	13 186 000	9 912 281 333	9 577 128 052
<i>Of which under Flexibility Instrument</i>	<i>1 293 095 333</i>		<i>13 186 000</i>		<i>1 306 281 333</i>	
<i>Ceiling</i>	<i>8 606 000 000</i>				<i>8 606 000 000</i>	
<i>Margin</i>						
3 Natural Resources and Environment	57 338 630 839	54 151 402 941			57 338 630 839	54 151 402 941
<i>Ceiling</i>	<i>57 449 000 000</i>				<i>57 449 000 000</i>	
<i>Margin</i>	<i>110 369 161</i>				<i>110 369 161</i>	
Of which: Market related expenditure and direct payments	40 517 278 000	40 505 482 213			40 517 278 000	40 505 482 213
<i>EAGF sub-ceiling</i>	<i>41 649 000 000</i>				<i>41 649 000 000</i>	
<i>Rounding difference excluded for calculating the sub-margin</i>	<i>722 000</i>				<i>722 000</i>	
<i>Net transfers between EAGF and EAFRD</i>	<i>-1 046 000 000</i>				<i>-1 046 000 000</i>	
<i>Net balance available for EAGF expenditure (sub-ceiling corrected by transfers between EAGF and EAFRD)</i>	<i>40 603 000 000</i>				<i>40 603 000 000</i>	
<i>EAGF sub-margin</i>	<i>85 722 000</i>				<i>85 722 000</i>	
4 Migration and Border Management	3 892 705 671	3 248 967 443			3 892 705 671	3 248 967 443
<i>Ceiling</i>	<i>4 020 000 000</i>				<i>4 020 000 000</i>	
<i>Margin</i>	<i>127 294 329</i>				<i>127 294 329</i>	

5	Security and Defence	2 697 177 926	2 035 413 531			2 697 177 926	2 035 413 531
	<i>Of which under Flexibility Instrument</i>	317 177 926				317 177 926	
	<i>Ceiling</i>	2 380 000 000				2 380 000 000	
	<i>Margin</i>						
6	Neighbourhood and the World	16 731 000 000	15 315 050 313			16 731 000 000	15 315 050 313
	<i>Of which under Flexibility Instrument</i>	28 828 204				28 828 204	
	<i>Of which under Single Margin Instrument 11(1)(a)</i>	371 171 796				371 171 796	
	<i>Ceiling</i>	16 331 000 000				16 331 000 000	
	<i>Margin</i>						
7	European Administration	11 988 000 603	11 988 000 603			11 988 000 603	11 988 000 603
	<i>Of which under Single Margin Instrument 11(1)(a)</i>	215 000 603				215 000 603	
	<i>Ceiling</i>	11 773 000 000				11 773 000 000	
	<i>Margin</i>						
	of which: Administrative expenditure of the institutions	9 175 375 841	9 175 375 841			9 175 375 841	9 175 375 841
	<i>Sub-ceiling</i>	9 006 000 000				9 006 000 000	
	<i>Sub-margin</i>						
	Appropriations for headings	188 705 178 975	141 286 398 038	12 029 834	12 029 834	188 717 208 809	141 298 427 872
	<i>Ceiling</i>	186 840 000 000	170 543 000 000			186 840 000 000	170 543 000 000
	<i>Of which under Flexibility Instrument</i>	1 639 101 463	1 737 992 297	13 186 000	13 186 000	1 652 287 463	1 751 178 297
	<i>Of which under Single Margin Instrument 11(1)(a)</i>	586 172 399				586 172 399	
	<i>Margin</i>	360 094 887	30 994 594 259	1 156 166	1 156 166	361 251 053	30 995 750 425
	Thematic special instruments	6 517 600 432	5 491 076 559			6 517 600 432	5 491 076 559
	Total appropriations	195 222 779 407	146 777 474 597	12 029 834	12 029 834	195 234 809 241	146 789 504 431