


# Procedure file

Basic information		
BUD - Budgetary procedure	<a href="#">2010/2056(BUD)</a>	Procedure completed
Amending budget 2/2010: 2009 surplus		
Subject 8.70.03 Budgetary control and discharge, implementation of the budget 8.70.60 Previous annual budgets		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>BUDG</b> Budgets	PPE <a href="#">SURJÁN László</a>	27/04/2010
Council of the European Union	Council configuration	Meeting	Date
	<a href="#">Environment</a>	<a href="#">3021</a>	11/06/2010
European Commission	Commission DG	Commissioner	
	<a href="#">Budget</a>	LEWANDOWSKI Janusz	

Key events			
16/04/2010	Commission draft budget published	<a href="#">COM(2010)0169</a>	Summary
02/06/2010	Vote in committee		Summary
10/06/2010	Council position on draft budget published	<a href="#">10930/2010</a>	Summary
11/06/2010	Budgetary report tabled for plenary	<a href="#">A7-0200/2010</a>	
11/06/2010	Draft budget approved by Council		
15/06/2010	Committee referral announced in Parliament		
16/06/2010	Results of vote in Parliament		
16/06/2010	Decision by Parliament	<a href="#">T7-0218/2010</a>	Summary
16/06/2010	End of procedure in Parliament		
06/08/2010	Final act published in Official Journal		

Technical information	
Procedure reference	2010/2056(BUD)
Procedure type	BUD - Budgetary procedure
Procedure subtype	Budget
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/7/02746

Documentation gateway					
Commission draft budget		COM(2010)0169	16/04/2010	EC	Summary
Committee draft report		<a href="#">PE441.176</a>	06/05/2010	EP	
Council position on draft budget		<a href="#">10930/2010</a>	11/06/2010	CSL	Summary
Budgetary report tabled for plenary, 1st reading		<a href="#">A7-0200/2010</a>	11/06/2010	EP	
Budgetary text adopted by Parliament		<a href="#">T7-0218/2010</a>	16/06/2010	EP	Summary

Final act	
<a href="#">Budget 2010/421</a> <a href="#">OJ L 206 06.08.2010, p. 0001</a>	Summary

## Amending budget 2/2010: 2009 surplus

PURPOSE: presentation of draft amending budget (DAB) No 4 to the 2010 general budget.

CONTENT: Draft Amending Budget (DAB) No 4/2010 is intended to budget the surplus resulting from the implementation of the budget year 2009. As provided for in the Financial Regulation applicable to the general budget of the European Communities<sup>3</sup>, under Article 15 § 3, it is the only subject of this DAB and it has to be submitted within 15 days following the submission of the provisional accounts, which took place on 31 March 2010.

The implementation of the budget year 2009 shows a surplus of EUR 2 253 591 199 (not including contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2010 budget.

The registering of the surplus can be analysed as follows:

- Revenue for the financial year: EUR 117 625 569 759.42
- Payments against current year appropriations: EUR -116 578 956 036.54
- Payment appropriations carried over to year N+1: EUR -1 758 859 611.37
- Cancellation of unused appropriations carried over from year N-1: EUR +337 194 076.32
- Difference between assigned revenue carried over from years N-1 to N and N to N+1: EUR 2 453 723 495.39
- Exchange differences for the year: EUR 185 541 760.39
- Budget outturn 2009 : EUR +2 264 213 443.61

The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the EU Budget. This global decrease by Member State will also be influenced by the updated own resources forecast (Traditional Own Resources (TOR), Value Added Tax (VAT) and Gross National Income (GNI)) including the updated amount of the UK correction.

In June 2010, the Commission will present, in a separate Draft Amending Budget, updated forecasts, which are expected to change further the amounts of the contributions by country.

## Amending budget 2/2010: 2009 surplus

The Committee on Budgets adopted the report drafted by László SURJÁN (EPP, HU) approving, unamended, the Council's position on Draft amending budget No 4/2010 of the European Union for the financial year 2010, Section III ? Commission.

Members underline that the actual under-implementation of the 2009 budget is not limited to the surplus presented in Draft amending budget No 4/2010 but amounts to more than EUR 5 billion, taking also into account Amending budget No 10/2009. The calculation of 2009 budgetary under-implementation should take account of both Amending budgets Nos 4/2010 and 10/2009 according to the Members.

They warn that the year-end Amending budgets reducing the level of payment appropriations, while diminishing accordingly the global contribution of the Member States to the financing of the EU Budget, gives a distorted picture of budgetary implementation.

## Amending budget 2/2010: 2009 surplus

On 16 April 2010, the Commission submitted draft amending budget (DAB) No 4 to the general budget for 2010 concerning the budgeting of the surplus resulting from the implementation of the budget year 2009.

The implementation of the budget year 2009 showed a surplus of EUR 2 253 591 199.37, resulting from:

- an over-registering in revenue (+ EUR 3 996 331 619.33);
- an under-spending of payment appropriations (- EUR 1 928 282 180.35).

The budgeting of this surplus would diminish accordingly the global contribution of Member States to the financing of the EU budget.

On 11 June 2010, the Council adopted its position on draft amending budget No 4 for the financial year 2010 as set out in the [technical annex](#) to its explanatory memorandum.

## Amending budget 2/2010: 2009 surplus

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PURPOSE: definitive adoption of amending budget No 2 of the European Union for the financial year 2010.

LEGISLATIVE ACT: 2010/421/EU, Euratom.

CONTENT: the European Parliament has definitively adopted amending budget No 2 of the European Union in accordance with its resolution of 16 June 2010 (please refer to the summary of the resolution).

This amending budget concerns the budgeting of the surplus resulting from the implementation of the budget year 2009 amounting to EUR 2 253 591 199.37.

It should be noted that at the draft stage, the amending budget was entitled No 4, whereas its definitive title is now "amending budget No 2 of the European Union for the financial year 2010".

## Amending budget 2/2010: 2009 surplus

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The European Parliament adopted by 652 votes to 18, with 11 abstentions, a resolution approving the Council's position on Draft amending budget (DAB) No 4 of the European Union for the financial year 2010, Section III ? Commission.

Parliament noted that this DAB was devoted solely to the budgeting of the 2009 surplus.

It stressed that the actual under-implementation of the 2009 budget was not limited to the surplus presented in DAB No 4/2010 but amounted to more than EUR 5 billion, if amending budget No 10/2009 was also taken into account. The calculation of 2009 budgetary under-implementation should take account of both DAB No 4/2010 and Amending budget No 10/2009.

The resolution pointed out that the combined effect of the very tight budgetary margins and emerging financial needs was to put at risk existing political priorities, while significant under-spending was reducing at the same time the delivery of EU policies.

Lastly, it warned that the year-end amending budgets reducing the level of payment appropriations, while diminishing accordingly the global contribution of the Member States to the financing of the EU budget, gave a distorted picture of budgetary implementation.