


Procedure file

Basic information		
BUD - Budgetary procedure	2011/2075(BUD)	Procedure completed
Amending budget 2/2011: 2010 budget surplus		
Subject 8.70.60 Previous annual budgets		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	BUDG Budgets	PPE MAZUR Sidonia	18/04/2011
Council of the European Union	Commission DG	Commissioner	
European Commission	Budget	LEWANDOWSKI Janusz	

Key events			
15/04/2011	Commission draft budget published	COM(2011)0219	Summary
15/06/2011	Council position on draft budget published	11630/2011	Summary
16/06/2011	Draft budget approved by Council		
23/06/2011	Committee referral announced in Parliament		
27/06/2011	Vote in committee		Summary
29/06/2011	Budgetary report tabled for plenary	A7-0254/2011	
05/07/2011	Results of vote in Parliament		
05/07/2011	Decision by Parliament	T7-0308/2011	Summary
05/07/2011	End of procedure in Parliament		
19/08/2011	Final act published in Official Journal		

Technical information	
Procedure reference	2011/2075(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/7/05854

Documentation gateway

Commission draft budget		COM(2011)0219	15/04/2011	EC	Summary
Committee draft report		PE467.025	07/06/2011	EP	
Council position on draft budget		11630/2011	16/06/2011	CSL	Summary
Amendments tabled in committee		PE467.227	21/06/2011	EP	
Budgetary report tabled for plenary, 1st reading		A7-0254/2011	29/06/2011	EP	
Budgetary text adopted by Parliament		T7-0308/2011	05/07/2011	EP	Summary

Final act

[Budget 2011/495](#)

[OJ L 213 19.08.2011, p. 0001](#) Summary

Amending budget 2/2011: 2010 budget surplus

PURPOSE: to present Draft Amending Budget No 3 to the General Budget 2011.

CONTENT: the present Draft Amending Budget (DAB) No 3/2011 is intended to budget the surplus resulting from the implementation of the budget year 2010. As provided for in the Financial Regulation applicable to the general budget of the European Communities, 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 2011.

The implementation of the budget year 2010 shows a surplus of EUR 4 539 394 283 (not including contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2011 budget.

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 2011, 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 2/2011: 2010 budget surplus

On 15 April 2011, the Commission submitted to the Council draft amending budget (DAB) No 3 to the general budget for 2011 concerning the budgeting of the surplus resulting from the implementation of the budget year 2010.

The implementation of the budget year 2010 shows a surplus of EUR 4 539 394 282.77, resulting from:

a) an over-registering in revenue (+ EUR 1 800 893 694.72) divided by Title as follows:

- Own resources: + EUR 598 511 630.16
- Surpluses, balances and adjustments: - EUR 793 598 435.03
- Revenue accruing from persons working with the institutions and with other Union bodies: - EUR 57 634 099.68
- Revenue accruing from the administrative operation of the institutions: + EUR 174 790 065.27
- Contributions and refunds in connection with EU/Community agreements and programmes: + EUR 588 234 734.47
- Interest on late payment and fines: + EUR 1 284 563 930.33
- Borrowing and lending operations: + EUR 0.00
- Miscellaneous revenue: + EUR 6 025 869.20

b) an under-spending of payment appropriations (+ EUR 2 716 168 645.59) divided by heading of the financial framework as follows:

- Sustainable growth: + EUR 1 366 617 606.92
- Preservation and management of natural resources: + EUR 601 493 352.24
- Citizenship, freedom, security and justice: + EUR 43 907 829.32
- The EU as a global player: + EUR 499 531 162.03
- Administration (All Institutions): + EUR 204 618 695.08.

c) a positive balance of monetary exchange (+ EUR 22 331 942.47).

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

In conclusion, on 16 June 2011, the Council adopted its position on draft amending budget No 3 of the European Union for the financial year 2011 as set out in the technical annex to this Draft amending budget (see [Council doc. 11630/11](#)).

Amending budget 2/2011: 2010 budget surplus

The Committee on Budgets adopted the report drafted by Sidonia Elżbieta Jędrzejewska (EPP, PL) in which it calls on the European Parliament to adopt, unamended, the Council's position on Draft amending budget No 3/2011.

It recalls that Draft amending budget No 3/2011 aims to enter in the 2011 budget the surplus from the 2010 financial year, amounting to EUR 4 539 394 283.

They also recall that the major part of the income side (EUR 1.28 billion out of EUR 1.8 billion) comes from interest on late payments and fines. The committee is of the firm conviction that the part of income calculated from interest on late payments and fines is not to be considered as a surplus and should therefore not be deducted from the Member States' contributions (own resources based on GNI).

Members consider, on the contrary, that such income, stemming from the enforcement of EU competition policy, should be directly put back and reinvested in the EU budget. They approve however the Council's position on Draft amending budget No 3/2011 as unamended. They are determined to promote and defend this principle in the forthcoming negotiations on annual and multiannual budgets.

Amending budget 2/2011: 2010 budget surplus

The European Parliament adopted by 624 votes to 14, with 29 abstentions, a resolution aiming to adopt, unamended, the Council's position on Draft amending budget No 3/2011.

It recalls that Draft amending budget No 3/2011 aims to enter in the 2011 budget the surplus from the 2010 financial year, amounting to EUR 4 539 394 283.

The main components of that surplus are: (i) a positive outturn on income of more than EUR 1.8 billion; (ii) an under-spend in expenditure of EUR 2.72 billion; (iii) a positive exchange rate difference of EUR 22.3 million,

The major part of the income side (EUR 1.28 billion out of EUR 1.8 billion) comes from interest on late payments and fines.

Parliament is firmly convinced that the part of income calculated from interest on late payments and fines is not to be considered as a surplus and should therefore not be deducted from the Member States' contributions (own resources based on GNI). Such income should be directly put back and reinvested in the EU budget.

Parliament approves, however, Council's position on Draft amending budget No 3/2011 unamended and stresses that it is determined to promote and defend this principle in the forthcoming negotiations on annual and multiannual budgets.

Amending budget 2/2011: 2010 budget surplus

PURPOSE: definitive adoption of amending budget No 2 of the European Union for the financial year 2011.

NON-LEGISLATIVE ACT: 2011/495/EU, Euratom.

CONTENT: the European Parliament definitively adopted the amending budget No 2 of the European Union for the financial year 2011, in accordance with its resolution of 5 July 2011 (please refer to the summary of the resolution).

This amending budget aims to enter in the 2011 budget the surplus from the 2010 financial year, amounting to EUR 4 539 394 283. It should be noted that amending budget 2/2011 was initially referred to as amending budget 3/2011.