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COVER NOTE

from:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
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to:	Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union

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Subject:	Draft amending budget No 3 to the general budget 2013: General statement of revenue

Delegations will find attached Commission document COM(2013) 224 final.

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EUROPEAN
COMMISSION

Brussels, 15.4.2013
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**DRAFT AMENDING BUDGET N° 3
TO THE GENERAL BUDGET 2013**

GENERAL STATEMENT OF REVENUE

**DRAFT AMENDING BUDGET N° 3
TO THE GENERAL BUDGET 2013**

GENERAL STATEMENT OF REVENUE

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,
- the Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the Financial Regulation applicable to the general budget of the Union¹, and in particular Article 41 thereof,
- the general budget of the European Union for the financial year 2013 adopted on 12 December 2012²,
- the draft amending budget No 1/2013³, adopted on 18 March 2013,
- the draft amending budget No 2/2013⁴, adopted on 27 March 2013,

The European Commission hereby presents to the budgetary authority the Draft Amending Budget No 3 to the 2013 budget.

CHANGES TO THE GENERAL STATEMENT OF REVENUE

The changes to the general statement of revenue are available on EUR-Lex (<http://eur-lex.europa.eu/budget/www/index-en.htm>). An English version of the changes to this statement is attached for information as a budgetary annex.

¹ OJ L 298, 26.10.2012, p. 1.

² OJ L 66, 8.3.2013, p. 1.

³ COM(2013) 156.

⁴ COM(2013) 183.

EXPLANATORY MEMORANDUM

The present Draft Amending Budget (DAB) No 3/2013 is intended to budget the surplus resulting from the implementation of the budget year 2012. As provided for in the Financial Regulation applicable to the general budget of the Union⁵, under Article 18 § 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 at end March 2013.

1. The implementation of the budget year 2012 shows a surplus of EUR 1 023 276 525,93 (not including contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2013 budget.

The registering of the surplus can be analysed as follows:

2012	EFTA-EEA	European Union	Total
Revenue for the financial year	249 594 532,00	(*) 139 290 946 639,93	139 540 541 171,93
Payments against current year appropriations	-249 550 868,71	(**) -137 488 217 904,26	-137 737 768 772,97
Payment appropriations carried over to year N+1	-4 893 948,90	-930 914 134,37	-935 808 083,27
Cancellation of unused appropriations carried over from year N-1	512 692,43	73 314 569,37	73 827 261,80
<i>Difference between assigned revenue carried over from years N-1 to N and N to N+1</i>		18 271 878,07	18 271 878,07
Exchange differences for the year		59 875 477,19	59 875 477,19
Budget outturn 2012	-4 337 593,18	1 023 276 525,93	1 018 938 932,75

(*) Includes assigned revenue receipts of EUR 2 813 616 298,49.

(**) Includes payments against assigned revenue appropriations of EUR 2 831 888 176,86.

2. 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 which will be available after the Advisory Committee on Own Resources (ACOR) meeting in May 2013.
3. The table below presents a breakdown of the European Union outturn for 2012 in terms of budget implementation (revenue and expenditure, for all Institutions):

⁵ OJ L 298, 26.10.2012, p. 1.

(in million EUR)

Outturn breakdown 2012	
Sub-total outturn on income	719
Outturn on income (differences between revenue collected and budgeted), of which:	
— Title 1 (own resources)	231
— Title 5 (revenue in connection with the administrative operation of the Institutions)	-2
— Title 6 (revenue in connection with EU agreements and programmes)	360
— Title 7 (interest on late payments and fines)	159
— Other Titles	-30
Sub-total outturn on expenditure	244
Outturn on expenditure, of which:	
— Under-implementation of appropriations authorised in 2012 budget: Commission	66
— Under-implementation of appropriations carried over from 2011: Commission	76
— Un-mobilised reserves in 2012	12
— Under-implementation of appropriations authorised in 2012 budget and appropriations carried over from 2011: administration heading 5 (other Institutions)	90
Sub-total exchange rate differences	60
Total outturn 2012	1 023