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COVER NOTE

from: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 16 April 2012

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 2012 - Statement of
expenditure by Section - Section III - Commission

Delegations will find attached Commission document COM(2012) 181 final.

Encl.: COM(2012) 181 final



EUROPEAN COMMISSION

Brussels, 16.4.2012
COM(2012) 181 final

**DRAFT AMENDING BUDGET N° 3
TO THE GENERAL BUDGET 2012**

**STATEMENT OF EXPENDITURE BY SECTION
Section III – Commission**

**DRAFT AMENDING BUDGET N° 3
TO THE GENERAL BUDGET 2012**

**STATEMENT OF EXPENDITURE BY SECTION
Section III – Commission**

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 Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities¹, and in particular Article 37 thereof,
- the general budget of the European Union for the financial year 2012 adopted on 1 December 2011²,
- the draft amending budget No 1/2012³ adopted on 27 January 2012,
- the draft amending budget No 2/2012⁴, adopted on 16 March 2012.

The European Commission hereby presents to the budgetary authority the Draft Amending Budget No 3 to the 2012 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 248, 16.9.2002, p. 1.
² OJ L 56, 29.2.2012, p. 1.
³ COM(2012) 31 final
⁴ COM(2012) 125 final

EXPLANATORY MEMORANDUM

The present Draft Amending Budget (DAB) No 3/2012 is intended to budget the surplus resulting from the implementation of the budget year 2011. As provided for in the Financial Regulation applicable to the general budget of the European Communities⁵, 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 2012.

1. The implementation of the budget year 2011 shows a surplus of EUR 1 496 968 014 (not including contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2012 budget.

The registering of the surplus can be analysed as follows:

2011	EFTA-EEA	European Union	Total
Revenue for the financial year	218 105 387,00	(*) 129 781 849 941,80	129 999 955 328,10
Payments against current year appropriations	- 217 993 168,00	(**) - 127 825 329 881,01	- 128 043 323 049,01
Payment appropriations carried over to year N+1	- 6 106 180,30	- 1 013 400 234,32	- 1 019 506 414,62
Cancellation of unused appropriations carried over from year N-1	959 194,87	159 989 518,27	160 948 713,14
<i>Difference between assigned revenue carried over from years N-1 to N and N to N+1</i>		296 446 878,44	296 446 878,44
Exchange differences for the year		97 411 791,05	97 411 791,05
Budget outturn 2011	- 5 034 766,43	1 496 968 014,23	1 491 933 247,80

(*) Includes assigned revenue receipts of EUR 2 383 420 897,72

(**) Includes payments against assigned revenue appropriations of EUR 2 679 867 776,17

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. In June, the Commission will present, in a separate Draft Amending Budget, updated forecasts, which are expected to change further the amounts of the contributions by Member State.
3. The table below presents a breakdown of the European Union outturn for 2011 in terms of budget implementation (revenue and expenditure, for all Institutions):

⁵ OJ L 248, 16.9.2002, p.1.

(in million EUR)

Outturn breakdown 2011	
Sub-total outturn on income	671
Outturn on income (differences between revenue collected and budgeted), of which:	
— Title 1 (own resources)	- 125
— Title 5 (revenue in connection with the administrative operation of the Institutions)	152
— Title 6 (revenue in connection with EU agreements and programmes)	150
— Title 7 (interest on late payments and fines)	450
— Other Titles	44
Sub-total outturn on expenditure	728
Outturn on expenditure, of which:	
— Under-implementation of appropriations authorised in 2011 budget: Commission	375
— Under-implementation of appropriations authorised in 2011 budget : other Institutions	182
— Under-implementation of appropriations carried over from 2010: headings 1 to 4 (Commission)	98
— Under-implementation of appropriations carried over from 2010: administration heading 5 (all Institutions)	73
Sub-total exchange rate differences	97
Total outturn 2011	1 497