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#### COVER NOTE

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From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	15 April 2016
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2016) 227 final
Subject:	Draft amending budget No 2 to the general budget for 2016: Entering the surplus of the financial year 2015

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Delegations will find attached document [COM\(2016\) 227 final](#).

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Encl.: [COM\(2016\) 227 final](#)



EUROPEAN  
COMMISSION

Brussels, 15.4.2016  
COM(2016) 227 final

**DRAFT AMENDING BUDGET N° 2  
TO THE GENERAL BUDGET 2016**

**ENTERING THE SURPLUS OF THE FINANCIAL YEAR 2015**

**DRAFT AMENDING BUDGET N° 2  
TO THE GENERAL BUDGET 2016**

**ENTERING THE SURPLUS OF THE FINANCIAL YEAR 2015**

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 Union<sup>1</sup>, and in particular Articles 18(3) and 41 thereof,
- the general budget of the European Union for the financial year 2016 adopted on 23 November 2015<sup>2</sup>,
- the amending budget No 1/2016<sup>3</sup>, adopted on 14 April 2016,

The European Commission hereby presents to the European Parliament and to the Council the Draft Amending Budget No 2 to the 2016 budget.

### **CHANGES TO THE STATEMENT OF REVENUE AND EXPENDITURE BY SECTION**

The changes to the statement of revenue and expenditure by section 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.

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<sup>1</sup> OJ L 298, 26.10.2012, p. 1.  
<sup>2</sup> OJ L 48, 24.2.2016, p. 1.  
<sup>3</sup> OJ L XXX, XX.XX.XXX.

## EXPLANATORY MEMORANDUM

The present Draft Amending Budget (DAB) No 2/2016 is intended to enter in the budget 2016 the surplus resulting from the implementation of the budget year 2015. As provided for in the Financial Regulation applicable to the general budget of the Union<sup>4</sup>, 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 at end March 2016.

1. The implementation of the budget year 2015 shows a surplus of EUR 1 349 116 813,74 (excluding the outturn of contributions received from European Free Trade Association (EFTA) countries part of the European Economic Area (EEA) agreement), which is therefore entered as revenue in the 2016 budget.

The surplus results from the sum of the elements listed in the table below:

*(in EUR)*

<b>2015</b>	<b>EFTA-EEA</b>	<b>European Union</b>	<b>Total</b>
Revenue for the financial year	392 009 812,00	146 231 620 482,45	146 623 630 294,45
Payments against current year appropriations	-390 202 429,00	-143 094 537 574,31	-143 484 740 003,31
Payment appropriations carried over to year N+1	-4 428 001,55	-1 294 470 333,92	-1 298 898 335,47
Cancellation of unused appropriations carried over from year N-1	382 622,81	28 202 729,20	28 585 352,01
<i>Difference between assigned revenue carried over from years N-1 to N and N to N+1</i>		-704 014 356,32	-704 014 356,32
Exchange differences for the year		182 315 866,64	182 315 866,64
<b>Budget outturn 2015</b>	<b>-2 237 995,74</b>	<b>1 349 116 813,74</b>	<b>1 346 878 818,00</b>

2. The budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the 2016 EU Budget.
3. The table below presents a breakdown of the European Union outturn for 2015 in terms of budget implementation (revenue and expenditure, for all Institutions):

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<sup>4</sup> OJ L 298, 26.10.2012, p. 1.

(in million EUR)

<b>Outturn breakdown 2015</b>	
<b>Sub-total outturn on income</b>	<b>980</b>
<b>Outturn on income (differences between revenue collected and budgeted), of which:</b>	
— Title 1 (own resources)	1 071
— Title 3 (surpluses, balances and adjustments)	-537
— Title 7 (interest on late payments and fines)	180
— Other Titles	266
<b>Sub-total outturn on expenditure</b>	<b>187</b>
<b>Outturn on expenditure, of which:</b>	
— Under-implementation of appropriations authorised in 2015 budget: Commission	78
— Under-implementation of appropriations carried over from 2014: Commission	14
— Un-mobilised reserves in 2015	0
— Under-implementation of appropriations authorised in 2015 budget and appropriations carried over from 2014: administration heading 5 (other Institutions)	94
<b>Sub-total exchange rate differences</b>	<b>182</b>
<b>Total outturn 2015</b>	<b>1 349</b>