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COVER NOTE

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	15 April 2014
To:	Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union

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Delegations will find attached document COM(2014) 234 final.

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EUROPEAN
COMMISSION

Brussels, 15.4.2014
COM(2014) 234 final

**DRAFT AMENDING BUDGET N° 2
TO THE GENERAL BUDGET 2014**

STATEMENT OF REVENUE BY SECTION

STATEMENT OF EXPENDITURE BY SECTION
Section III – Commission

**DRAFT AMENDING BUDGET N° 2
TO THE GENERAL BUDGET 2014**

STATEMENT OF REVENUE BY SECTION

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 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 2014 adopted on 20 November 2013²,
- the draft amending budget No 1/2014³, adopted on 11 February 2014,

The European Commission hereby presents to the budgetary authority the Draft Amending Budget No 2 to the 2014 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.

¹ OJ L 298, 26.10.2012, p. 1.
² OJ L 51, 20.2.2014, p. 1.
³ COM(2014) 78.

EXPLANATORY MEMORANDUM

The present Draft Amending Budget (DAB) No 2/2014 is intended to budget the surplus resulting from the implementation of the budget year 2013. As provided for in the Financial Regulation applicable to the general budget of the Union⁴, 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 2014.

1. The implementation of the budget year 2013 shows a surplus of EUR 1 005 406 925,37 (not including contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2014 budget.

The registering of the surplus can be analysed as follows:

2013	EFTA-EEA	European Union	Total
Revenue for the financial year	293 208 636,00	149 210 450 357,56	149 503 658 993,56
Payments against current year appropriations	-293 010 664,09	-147 273 877 214,59	-147 566 887 878,68
Payment appropriations carried over to year N+1	-4 220 213,94	-1 325 132 086,83	-1 329 352 300,77
Cancellation of unused appropriations carried over from year N-1	465 452,28	33 282 462,39	33 747 914,67
<i>Difference between assigned revenue carried over from years N-1 to N and N to N+1</i>		402 838 997,98	402 838 997,98
Exchange differences for the year		-42 155 591,14	-42 155 591,14
Budget outturn 2013	-3 556 789,75	1 005 406 925,37	1 001 850 135,62

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 2014.
3. The table below presents a breakdown of the European Union outturn for 2013 in terms of budget implementation (revenue and expenditure, for all Institutions):

⁴ OJ L 298, 26.10.2012, p. 1.

(in million EUR)

Outturn breakdown 2013	
Sub-total outturn on income	771
Outturn on income (differences between revenue collected and budgeted), of which:	
— Title 1 (own resources)	-226
— Title 3 (surpluses, balances and adjustments)	-360
— Title 7 (interest on late payments and fines)	1 331
— Other Titles	26
Sub-total outturn on expenditure	276
Outturn on expenditure, of which:	
— Under-implementation of appropriations authorised in 2013 budget: Commission	107
— Under-implementation of appropriations carried over from 2012: Commission	54
— Un-mobilised reserves in 2013	1
— Under-implementation of appropriations authorised in 2013 budget and appropriations carried over from 2012: administration heading 5 (other Institutions)	114
Sub-total exchange rate differences	-42
Total outturn 2013	1 005