

Basic information	
2010/2056(BUD) BUD - Budgetary procedure Amending budget 2/2010: 2009 surplus Subject 8.70.03 Budgetary control and discharge, implementation of the budget 8.70.60 Previous annual budgets	Procedure completed

Key players			
European Parliament	Committee responsible		Rapporteur
	BUDG Budgets		Appointed
Council of the European Union	Council configuration		Meetings
	Environment		Date
European Commission	Commission DG		Commissioner
	Budget		LEWANDOWSKI Janusz

Key events			
Date	Event	Reference	Summary
16/04/2010	Commission draft budget published	COM(2010)0169 	Summary
02/06/2010	Vote in committee		Summary
11/06/2010	Council position on draft budget published	10930/2010	Summary
11/06/2010	Budgetary report tabled for plenary	A7-0200/2010	
11/06/2010	Draft budget approved by Council		
15/06/2010	Committee referral announced in Parliament		
16/06/2010	Decision by Parliament	T7-0218/2010	Summary
16/06/2010	Results of vote in Parliament		
16/06/2010	End of procedure in Parliament		
06/08/2010	Final act published in Official Journal		

Technical information	
Procedure reference	2010/2056(BUD)
Procedure type	BUD - Budgetary procedure
Procedure subtype	Budget
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	BUDG/7/02746

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE441.176	06/05/2010	
Budgetary report tabled for plenary, 1st reading		A7-0200/2010	11/06/2010	
Budgetary text adopted by Parliament		T7-0218/2010	16/06/2010	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position on draft budget	10930/2010	11/06/2010	Summary

European Commission

Document type	Reference	Date	Summary
Commission draft budget	COM(2010)0169 	16/04/2010	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2010/0421 OJ L 206 06.08.2010, p. 0001	Summary

Amending budget 2/2010: 2009 surplus

2010/2056(BUD) - 16/06/2010 - Final act

PURPOSE: definitive adoption of amending budget No 2 of the European Union for the financial year 2010.

LEGISLATIVE ACT: 2010/421/EU, Euratom.

CONTENT: the European Parliament has definitively adopted amending budget No 2 of the European Union in accordance with its resolution of 16 June 2010 (please refer to the summary of the resolution).

This amending budget concerns the budgeting of the surplus resulting from the implementation of the budget year 2009 amounting to EUR 2 253 591 199.37.

It should be noted that at the draft stage, the amending budget was entitled No 4, whereas its definitive title is now "amending budget **No 2** of the European Union for the financial year 2010".

Amending budget 2/2010: 2009 surplus

2010/2056(BUD) - 11/06/2010 - Council position on draft budget

On 16 April 2010, the Commission submitted draft amending budget (DAB) No 4 to the general budget for 2010 concerning the budgeting of the surplus resulting from the implementation of the budget year 2009.

The implementation of the budget year 2009 showed a surplus of EUR 2 253 591 199.37, resulting from:

- an over-registering in revenue (+ EUR 3 996 331 619.33);
- an under-spending of payment appropriations (- EUR 1 928 282 180.35).

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

On 11 June 2010, the Council adopted its position on draft amending budget No 4 for the financial year 2010 as set out in the [technical annex](#) to its explanatory memorandum.

Amending budget 2/2010: 2009 surplus

2010/2056(BUD) - 16/06/2010 - Budgetary text adopted by Parliament

The European Parliament adopted by 652 votes to 18, with 11 abstentions, a resolution approving the Council's position on Draft amending budget (DAB) No 4 of the European Union for the financial year 2010, Section III – Commission.

Parliament noted that this DAB was devoted solely to the budgeting of the 2009 surplus.

It stressed that the actual under-implementation of the 2009 budget was not limited to the surplus presented in DAB No 4/2010 but amounted to more than **EUR 5 billion**, if amending budget No 10/2009 was also taken into account. The calculation of 2009 budgetary under-implementation should take account of both DAB No 4/2010 and Amending budget No 10/2009.

The resolution pointed out that the combined effect of the very tight budgetary margins and emerging financial needs was to **put at risk existing political priorities**, while significant under-spending was reducing at the same time the delivery of EU policies.

Lastly, it warned that the year-end amending budgets reducing the level of payment appropriations, while diminishing accordingly the global contribution of the Member States to the financing of the EU budget, gave a distorted picture of budgetary implementation.

Amending budget 2/2010: 2009 surplus

2010/2056(BUD) - 16/04/2010 - Commission draft budget

PURPOSE: presentation of draft amending budget (**DAB**) **No 4 to the 2010 general budget**.

CONTENT: Draft Amending Budget (DAB) No 4/2010 is intended to budget the surplus resulting from the implementation of the budget year 2009. As provided for in the Financial Regulation applicable to the general budget of the European Communities³, 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 2010.

The implementation of the budget year 2009 shows a surplus of **EUR 2 253 591 199** (not including contributions from European Free Trade Association (EFTA) and European Economic Area (EEA)), which is therefore entered as revenue in the 2010 budget.

The registering of the surplus can be analysed as follows:

- Revenue for the financial year: EUR 117 625 569 759.42
- Payments against current year appropriations: EUR -116 578 956 036.54
- Payment appropriations carried over to year N+1: EUR -1 758 859 611.37
- Cancellation of unused appropriations carried over from year N-1: EUR +337 194 076.32
- Difference between assigned revenue carried over from years N-1 to N and N to N+1: EUR 2 453 723 495.39

- Exchange differences for the year: EUR 185 541 760.39
- Budget outturn 2009 : EUR +2 264 213 443.61

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 2010, 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.