II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

FINAL ADOPTION of amending budget No 2 of the European Union for the financial year 2003

(2003/657/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272(4), penultimate subparagraph, thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 thereof,

Having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities ([1]), and in particular Articles 37 and 38 thereof,

Having regard to the general budget of the European Union for the financial year 2003 finally adopted on 19 December 2002 ([2]),

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure ([3]),

Having regard to preliminary draft amending budget No 3 of the European Union for the financial year 2003 submitted by the Commission on 14 May 2003,

Having regard to draft amending budget No 3 of the European Union for the financial year 2003 established by the Council on 16 June 2003,

([1]) OJ L 248, 16.9.2002, p. 1.
([2]) OJ L 54, 28.2.2003, p. 1.
([3]) OJ C 172, 18.6.1999, p. 1.

Having regard to Rule 92 of and Annex IV to its Rules of Procedure,

Having regard to the resolution adopted by the European Parliament on 3 September 2003,

The procedure laid down in Article 272 of the Treaty establishing the European Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

DECLARES:

Sole Article

Amending budget No 2 of the European Union for the financial year 2003 has been finally adopted.

Done at Strasbourg, 3 September 2003.

The President

P. COX

AMENDING BUDGET No 2 OF THE EUROPEAN UNION FOR THE FINANCIAL YEAR 2003

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GENERAL STATEMENT OF REVENUE

A. **FINANCING OF THE GENERAL BUDGET**

Appropriations to be covered during the financial year 2003 pursuant to Article 1 of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2003	Budget 2002 [1]
A. *Section III 'Commission' (part B)*		
1. EAGGF Guarantee Section (subsection B1)	44 762 450 000	44 480 180 000
2. Structural operations, structural and cohesion expenditure, financial mechanism, other agricultural and regional operations, transport and fisheries (subsection B2)	33 330 476 500	32 287 100 000
3. Training, youth, culture, audiovisual media, information and other social operations (subsection B3)	879 610 000	888 220 000
4. Energy, Euratom nuclear safeguards and environment (subsection B4)	250 832 000	189 310 000
5. Consumer protection, internal market, industry and trans-European networks (subsection B5)	1 165 694 000	1 124 222 000
6. Research and technological development (subsection B6)	3 650 000 000	3 751 687 600
7. External action (subsection B7)	7 687 634 450	7 387 044 500
8. Common foreign and security policy (subsection B8)	50 000 000	35 000 000
9. Guarantees, reserves and compensation (subsection B0)	366 169 050	335 162 000
Section III part B — Subtotal	**92 142 866 000**	**90 477 926 100**
B. Section III 'Commission' (part A)	3 489 472 371	3 424 801 929
Section III — Subtotal	**95 632 338 371**	**93 902 728 029**
C. Sections I, II, IV, V, VI, VII and VIII (other institutions)	1 870 598 727	1 753 659 209
Total expenditure [2]	**97 502 937 098**	**95 656 387 238**

(1) The figures in this column correspond to those of the 2002 budget (OJ L 29, 31.1.2002, p. 1) plus amending budgets No 1, 2, 3, 4, 5 and 6/2002.

(2) The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

REVENUE

Description	Budget 2003	Budget 2002 [1]
Miscellaneous revenue (Titles 4 to 9)	837 360 234	1 393 036 667
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	7 413 481 988	15 002 522 104
Surplus of own resources resulting from a transfer from EAGGF Guarantee Section chapters (Chapter 3 0, Article 3 0 1)	p.m.	p.m.
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	p.m.	372 460 000
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	p.m.
Adjustment of collection costs for 2001 (Chapter 2 0)	—	- 2 037 915 181
Total revenue for Titles 2 to 9	**8 250 842 222**	**14 730 103 590**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1, 1 2 and 1 9)	12 140 325 000	11 720 100 000
VAT own resources at the uniform rate (tables 1 and 2, Chapter 1 3)	24 121 259 065	22 601 189 980
Remainder to be financed by the additional resource (GNI own resources, tables 3 and 4, Chapter 1 4)	52 990 510 811	46 604 993 668
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom [2]	**89 252 094 876**	**80 926 283 648**
Total revenue [3]	**97 502 937 098**	**95 656 387 238**

(1) The financing of the 2002 budget takes account of amending budgets No 1, 2, 3, 4, 5 and 6/2002.

(2) The own resources for the draft budget 2003 are determined on the basis of the budget forecasts adopted at the 125th meeting of the Advisory Committee on Own Resources on 26 April 2002.

(3) The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance'.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5) [1]	(6)
Belgium	1 116 191 000	2 829 922 000	50	1 414 961 000	1 116 191 000	
Denmark	730 050 000	1 930 268 000	50	965 134 000	730 050 000	
Germany	10 309 805 000	21 797 721 000	50	10 898 860 500	10 309 805 000	
Greece	824 477 000	1 510 135 000	50	755 067 500	755 067 500	Greece
Spain	4 096 591 000	7 150 028 000	50	3 575 014 000	3 575 014 000	Spain
France	7 580 995 000	15 707 572 000	50	7 853 786 000	7 580 995 000	
Ireland	629 806 000	1 135 927 000	50	567 963 500	567 963 500	Ireland
Italy	5 468 706 000	13 258 098 000	50	6 629 049 000	5 468 706 000	
Luxembourg	147 406 000	218 115 000	50	109 057 500	109 057 500	Luxembourg
Netherlands	2 351 034 000	4 755 977 000	50	2 377 988 500	2 351 034 000	
Austria	1 078 511 000	2 216 719 000	50	1 108 359 500	1 078 511 000	
Portugal	829 802 000	1 307 729 000	50	653 864 500	653 864 500	Portugal
Finland	593 753 000	1 438 285 000	50	719 142 500	593 753 000	
Sweden	1 135 907 000	2 580 856 000	50	1 290 428 000	1 135 907 000	
United Kingdom	8 926 011 000	17 996 849 000	50	8 998 424 500	8 926 011 000	
Total	**45 819 045 000**	**95 834 201 000**		**47 917 100 500**	**44 951 930 000**	

[1] The base to be used does not exceed 50 % of GNI.

Calculation of the uniform call rate for VAT own resources (Article 2(4) of Decision 2000/597/EC, Euratom):

Uniform rate (%) = Maximum call rate — frozen rate

A. The maximum call rate is set at 0,75 % for 2003.

B. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b)) of Decision 2000/597/EC, Euratom):

(1) calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 2000/597/EC, Euratom, the financial contribution of Germany (D), the Netherlands (NL), Austria (A) and Sweden (S) is restricted to a quarter of their normal contribution.

Formula for a country with a restricted financial burden, forexample Germany:

Germany's theoretical VAT contribution = [Germany's capped VAT base / (EU capped VAT base — UK capped VAT base)] x 1/4 x United Kingdom correction

Example: Germany:

Germany's theoretical VAT contribution = 10 309 805 000 / (44 951 930 000-8 926 011 000) × 1/4 × 5 033 070 221 = 360 087 778,2591540

(2) calculation of the frozen rate

Frozen rate = [UK correction — theoretical VAT contributions (D + NL + A + S)] / [EU capped VAT base — capped VAT bases (UK + D + NL + A + S)]

Frozen rate = [5 033 070 221 - (360 087 778,2591540 + 82 113 930,3480261 + 37 668 862,7784966 + 39 673 517,3884492)] / [44 951 930 000 - (8 926 011 000 + 10 309 805 000 + 2 351 034 000 + 1 078 511 000 + 1 135 907 000)]

Frozen rate = 0,213398811452137 %

Uniform rate

0,75 % - 0,213398811452137 % = 0,536601188547863 %

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Maximum VAT call rate (in %)	Uniform rate of VAT own resources (in %)	VAT own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) x (3)
Belgium	1 116 191 000	0,75	0,536601189	598 949 417
Denmark	730 050 000	0,75	0,536601189	391 745 698
Germany	10 309 805 000	0,75	0,536601189	5 532 253 617
Greece	755 067 500	0,75	0,536601189	405 170 118
Spain	3 575 014 000	0,75	0,536601189	1 918 356 761
France	7 580 995 000	0,75	0,536601189	4 067 970 927
Ireland	567 963 500	0,75	0,536601189	304 769 889
Italy	5 468 706 000	0,75	0,536601189	2 934 514 139
Luxembourg	109 057 500	0,75	0,536601189	58 520 384
Netherlands	2 351 034 000	0,75	0,536601189	1 261 567 639
Austria	1 078 511 000	0,75	0,536601189	578 730 284
Portugal	653 864 500	0,75	0,536601189	350 864 468
Finland	593 753 000	0,75	0,536601189	318 608 566
Sweden	1 135 907 000	0,75	0,536601189	609 529 046
United Kingdom	8 926 011 000	0,75	0,536601189	4 789 708 112
Total	**44 951 930 000**			**24 121 259 065**

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national product pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom

Member State	1 % of gross national income	Uniform rate of 'additional base' own resources	'Additional base' own resources at uniform rate
	(1)	(2)	(3) = (1) x (2)
Belgium	2 829 922 000		1 564 775 527
Denmark	1 930 268 000		1 067 321 335
Germany	21 797 721 000		12 052 819 957
Greece	1 510 135 000		835 013 223
Spain	7 150 028 000		3 953 532 581
France	15 707 572 000		8 685 336 291
Ireland	1 135 927 000		628 098 856
Italy	13 258 098 000	0,5529395 ([1])	7 330 925 474
Luxembourg	218 115 000		120 604 389
Netherlands	4 755 977 000		2 629 767 327
Austria	2 216 719 000		1 225 711 394
Portugal	1 307 729 000		723 094 960
Finland	1 438 285 000		795 284 523
Sweden	2 580 856 000		1 427 057 108
United Kingdom	17 996 849 000		9 951 167 866
Total	**95 834 201 000**		**52 990 510 811**

([1]) Calculation of rate: (52 990 510 811) / (95 834 201 000) = 0,552939454370784 %

TABLE 4

GNI-based own resources — Financing of reserves (Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom) (Chapter 1 4)

Member State	Reserve for loans and loan guarantees	Emergency aid reserve	GNI own resources not including reserves	GNI own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) + (2) + (3)
Belgium	6 407 870	6 407 870	1 551 959 787	1 564 775 527
Denmark	4 370 759	4 370 759	1 058 579 817	1 067 321 335
Germany	49 357 173	49 357 173	11 954 105 611	12 052 819 957
Greece	3 419 440	3 419 440	828 174 343	835 013 223
Spain	16 190 004	16 190 004	3 921 152 573	3 953 532 581
France	35 567 084	35 567 084	8 614 202 123	8 685 336 291
Ireland	2 572 111	2 572 111	622 954 634	628 098 856
Italy	30 020 674	30 020 674	7 270 884 126	7 330 925 474
Luxembourg	493 884	493 884	119 616 621	120 604 389
Netherlands	10 769 089	10 769 089	2 608 229 149	2 629 767 327
Austria	5 019 377	5 019 377	1 215 672 640	1 225 711 394
Portugal	2 961 127	2 961 127	717 172 706	723 094 960
Finland	3 256 748	3 256 748	788 771 027	795 284 523
Sweden	5 843 903	5 843 903	1 415 369 302	1 427 057 108
United Kingdom	40 750 757	40 750 757	9 869 666 352	9 951 167 866
Total	**217 000 000**	**217 000 000**	**52 556 510 811**	**52 990 510 811**
Percentage of '1 % of GNI'	0,0023	0,0023	0,5484	0,5529

TABLE 5

Correction of budgetary imbalances for the United Kingdom for 2002 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient (%)	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	19,41	
2. United Kingdom's share (in %) of total allocated expenditure	8,76	
3. (1) — (2)	10,65	
4. Total allocated expenditure		**76 696 823 549**
5. (3) x (4)		8 166 644 119
6. 0, 66 x (5) = initial amount		5 389 985 118
7. Benefit for the United Kingdom (1)		311 835 284
8. Basic compensation for the United Kingdom = (6) — (7)		5 078 149 835
9. Windfall gains deriving from traditional own resources (2)		45 079 614
10. Correction for the United Kingdom = (8) — (9)		5 033 070 221

(1) This is the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the introduction of the GNP resource and the capping of VAT bases.

(2) These windfall gains are the benefit the United Kingdom derives from the present own resources system in relation to earlier systems as a result of the increase in the percentage of traditional own resources that Member States retain to cover their collection costs.

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to — EUR 5 033 070 221 (Chapter 1 5)

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,95	3,64	6,09		1,84	5,47	275 544 428
Denmark	2,01	2,48	4,15		1,25	3,73	187 946 732
Germany	22,75	28,00	0,00	- 21,00	0,00	7,00	352 367 653
Greece	1,58	1,94	3,25		0,98	2,92	147 039 136
Spain	7,46	9,19	15,38		4,65	13,83	696 185 399
France	16,39	20,18	33,79		10,21	30,39	1 529 418 106
Ireland	1,19	1,46	2,44		0,74	2,20	110 603 174
Italy	13,83	17,03	28,52		8,62	25,65	1 290 917 217
Luxembourg	0,23	0,28	0,47		0,14	0,42	21 237 466
Netherlands	4,96	6,11	0,00	- 4,58	0,00	1,53	76 882 003
Austria	2,31	2,85	0,00	- 2,14	0,00	0,71	35 834 025
Portugal	1,36	1,68	2,81		0,85	2,53	127 331 227
Finland	1,50	1,85	3,09		0,93	2,78	140 043 230
Sweden	2,69	3,32	0,00	- 2,49	0,00	0,83	41 720 425
United Kingdom	18,78	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**- 30,21**	**30,21**	**100,00**	**5 033 070 221**

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing of the general budget by type of own resource and by Member State

Member State	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	VAT own resources at uniform rate	GNI own resources excluding reserves	GNI own resources, reserves	Correction for the United Kingdom, VAT and GNI own resources	Total own resources ([1])
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9) = (4) + (5) + (6) + (7) + (8) + (9)
Belgium	19 275 000	32 025 000	987 000 000	1 038 300 000	598 949 417	1 551 959 787	12 815 740	275 544 428	3 477 569 372
Denmark	4 650 000	17 400 000	218 700 000	240 750 000	391 745 698	1 058 579 817	8 741 518	187 946 732	1 887 763 765
Germany	118 875 000	142 125 000	2 352 975 000	2 613 975 000	5 532 253 617	11 954 105 611	98 714 346	352 367 653	20 551 416 227
Greece	7 875 000	8 925 000	134 325 000	151 125 000	405 170 118	828 174 343	6 838 880	147 039 136	1 538 347 477
Spain	28 575 000	23 175 000	701 850 000	753 600 000	1 918 356 761	3 921 152 573	32 380 008	696 185 399	7 321 674 741
France	80 175 000	139 950 000	1 022 475 000	1 242 600 000	4 067 970 927	8 614 202 123	71 134 168	1 529 418 106	15 525 325 324
Ireland	600 000	5 850 000	126 525 000	132 975 000	304 769 889	622 954 634	5 144 222	110 603 174	1 176 446 919
Italy	44 625 000	51 900 000	1 066 350 000	1 162 875 000	2 934 514 139	7 270 884 126	60 041 348	1 290 917 217	12 719 231 830
Luxembourg	225 000	0	16 500 000	16 725 000	58 520 384	119 616 621	987 768	21 237 466	217 087 239
Netherlands	158 700 000	58 650 000	1 238 025 000	1 455 375 000	1 261 567 639	2 608 229 149	21 538 178	76 882 003	5 423 591 969
Austria	6 750 000	14 850 000	167 550 000	189 150 000	578 730 284	1 215 672 640	10 038 754	35 834 025	2 029 425 703
Portugal	25 350 000	1 275 000	112 500 000	139 125 000	350 864 468	717 172 706	5 922 254	127 331 227	1 340 415 655
Finland	4 875 000	4 425 000	89 100 000	98 400 000	318 608 566	788 771 027	6 513 496	140 043 230	1 352 336 319
Sweden	13 125 000	10 800 000	276 000 000	299 925 000	609 529 046	1 415 369 302	11 687 806	41 720 425	2 378 231 579
United Kingdom	366 150 000	35 250 000	2 204 025 000	2 605 425 000	4 789 708 112	9 869 666 352	81 501 514	- 5 033 070 221	12 313 230 757
Total	**879 825 000**	**546 600 000**	**10 713 900 000**	**12 140 325 000**	**24 121 259 065**	**52 556 510 811**	**434 000 000**	**0**	**89 252 094 876**

([1]) Total own resources as percentage of GNI: (89 252 094 876) / (9 583 420 100 000) = 0,93 %; own resources ceiling as percentage of GNI: 1,24 %.

B. **TOTAL REVENUE**

Title	Heading	Budget 2003	Supplementary and amending budget No 2	New amount
1	OWN RESOURCES	95 665 576 864	- 6 413 481 988	89 252 094 876
2	ADJUSTMENT OF COLLECTION COSTS	—		—
3	SURPLUSES, BALANCES AND ADJUSTMENTS	1 000 000 000	+ 6 413 481 988	7 413 481 988
4	MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUES	608 077 032		608 077 032
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	95 473 696		95 473 696
6	CONTRIBUTIONS TO COMMUNITY PROGRAMMES, REPAYMENT OF EXPENDITURE, REVENUE FROM SERVICES RENDERED AGAINST PAYMENT, CONTRIBUTIONS IN CONNECTION WITH THE EUROPEAN ECONOMIC AREA AND OTHER AGREEMENTS, FINANCIAL CORRECTIONS AND OTHER CONTRIBUTIONS OR REFUNDS	90 601 701		90 601 701
7	INTEREST ON LATE PAYMENTS AND FINES	p.m.		p.m.
8	BORROWING-AND-LENDING OPERATIONS	21 681 805		21 681 805
9	MISCELLANEOUS REVENUE	21 526 000		21 526 000
	GRAND TOTAL	**97 502 937 098**	—	**97 502 937 098**

TITLE 1

OWN RESOURCES

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 2000/597/EC, EURATOM

Article Item	Heading	Budget 2003	Supplementary and amending budget No 2	New amount
	CHAPTER 1 4			
1 4 0	***Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom***			
1 4 0 0	Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve, the reserve for loan guarantees and the reserve for emergency aid	58 969 992 799	- 6 413 481 988	52 556 510 811
	Article 1 4 0 — Total	59 403 992 799	- 6 413 481 988	52 990 510 811
	CHAPTER 1 4 — TOTAL	59 403 992 799	- 6 413 481 988	52 990 510 811
	Title 1 — Total	**95 665 576 864**	**- 6 413 481 988**	**89 252 094 876**

TITLE 1

OWN RESOURCES

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND THE FIRST SUBPARAGRAPH OF ARTICLE 6 OF DECISION 2000/597/EC, EURATOM

1 4 0 Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom

1 4 0 0 Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the European Agricultural Guidance and Guarantee Fund Guarantee Section monetary reserve, the reserve for loan guarantees and the reserve for emergency aid

Budget 2003	Supplementary and amending budget No 2	New amount
58 969 992 799	- 6 413 481 988	52 556 510 811

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) thereof.

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to Member States' gross national income for this financial year is 0,5484 %.

Member States	Budget 2003	Supplementary and amending budget No 2	New amount
Belgium	1 741 345 763	- 189 385 976	1 551 959 787
Denmark	1 187 758 533	- 129 178 716	1 058 579 817
Germany	13 412 867 615	- 1 458 762 004	11 954 105 611
Greece	929 236 631	- 101 062 288	828 174 343
Spain	4 399 651 640	- 478 499 067	3 921 152 573
France	9 665 395 007	- 1 051 192 884	8 614 202 123
Ireland	698 973 918	- 76 019 284	622 954 634
Italy	8 158 151 634	- 887 267 508	7 270 884 126
Luxembourg	134 213 462	- 14 596 841	119 616 621
Netherlands	2 926 511 897	- 318 282 748	2 608 229 149
Austria	1 364 021 426	- 148 348 786	1 215 672 640
Portugal	804 689 441	- 87 516 735	717 172 706
Finland	885 024 920	- 96 253 893	788 771 027
Sweden	1 588 087 114	- 172 717 812	1 415 369 302
United Kingdom	11 074 063 798	- 1 204 397 446	9 869 666 352
Item 1 4 0 0 — Total	58 969 992 799	- 6 413 481 988	52 556 510 811

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Article Item	Heading	Budget 2003	Supplementary and amending budget No 2	New amount
	CHAPTER 3 0			
3 0 0	***Surplus available from the preceding financial year***	1 000 000 000	6 413 481 988	7 413 481 988
	CHAPTER 3 0 — TOTAL	1 000 000 000	+ 6 413 481 988	7 413 481 988
	Title 3 — Total	**1 000 000 000**	**+ 6 413 481 988**	**7 413 481 988**
	GRAND TOTAL	**97 502 937 098**	**—**	**97 502 937 098**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

3 0 0 Surplus available from the preceding financial year

Budget 2003	Supplementary and amending budget No 2	New amount
1 000 000 000	+ 6 413 481 988	7 413 481 988

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1).

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 7 thereof.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 15 thereof.

Article 15 of the Financial Regulation states that the balance from each financial year, whether surplus or deficit, is entered as revenue expenditure in the budget of the subsequent financial year.

The relevant estimates of such revenue or expenditure are entered in the budget during the budgetary procedure and, where appropriate, in a letter of amendment submitted pursuant to Article 34 of the Financial Regulation. They are drawn up in accordance with the principles set out in Article 15 of Regulation (EC, Euratom) No 1150/2000.

After the closure of the accounts for each financial year, any discrepancy in relation to the estimates is entered in the budget for the following financial year through a supplementary and/or amending budget.

A deficit is entered in Chapter B0-3 0 of the statement of expenditure of section III 'Commission'.