

I

(Legislative acts)

BUDGETS

EUROPEAN PARLIAMENT

DEFINITIVE ADOPTION

of amending budget No 2 of the European Union for the financial year 2011

(2011/495/EU, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty on the Functioning of the European Union, and in particular Articles 314(4)(a) and 314(9) thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a 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⁾,

Having regard to the general budget of the European Union for the financial year 2011, as definitively adopted on 15 December 2010 ⁽²⁾,

Having regard to the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the Commission on budgetary discipline and sound financial management ⁽³⁾,

Having regard to draft amending budget No 3 to the general budget 2011, which the Commission drew up on 15 April 2011,

Having regard to Council's position on draft amending budget No 3/2011, which the Council adopted on 16 June 2011,

Having regard to Rules 75b and 75e of the European Parliament's Rules of Procedure,

Having regard to the Parliament's approval of the position of the Council on 5 July 2011,

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 68, 15.3.2011

⁽³⁾ OJ C 139, 14.6.2006, p. 1.

DECLARES:

Sole Article

The procedure under Article 314 of the Treaty on the Functioning of the European Union is complete and amending budget No 2 of the European Union for the financial year 2011 has been definitively adopted.

Done at Strasbourg, 5 July 2011.

The President

J. BUZEK

**DEFINITIVE ADOPTION OF AMENDING BUDGET No 2 OF THE EUROPEAN UNION FOR THE
FINANCIAL YEAR 2011**

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A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2011 pursuant to Article 1 of Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2011 ⁽¹⁾	Budget 2010 ⁽²⁾	Change (%)
1. Sustainable growth	53 279 897 424	47 647 241 763	+ 11,82
2. Preservation and management of natural resources	56 378 918 184	58 135 640 809	- 3,02
3. Citizenship, freedom, security and justice	1 459 246 345	1 477 871 910	- 1,26
4. EU as a global player	7 237 527 520	7 787 695 183	- 7,06
5. Administration	8 171 544 289	7 907 468 861	+ 3,34
Total expenditure ⁽³⁾	126 527 133 762	122 955 918 526	+ 2,90

⁽¹⁾ AB No 1/2011 and AB No 2/2011 included.

⁽²⁾ The figures in this column correspond to those in the 2010 budget (OJ L 64, 12.3.2010, p. 1) plus Amending Budgets No 1/2010 to No 8/2010.

⁽³⁾ The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union (former 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 2011 ⁽¹⁾	Budget 2010 ⁽²⁾	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 421 368 232	1 432 338 606	- 0,77
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	4 539 394 283	2 253 591 199	+ 101,43
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.	p.m.	—
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.	—
Total revenue for Titles 3 to 9	5 960 762 515	3 685 929 805	+ 61,72
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	16 777 100 000	15 719 200 000	+ 6,73
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	13 786 799 525	13 277 325 100	+ 3,84
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	90 002 471 722	90 273 463 621	- 0,30
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁽³⁾	120 566 371 247	119 269 988 721	+ 1,09
Total revenue ⁽⁴⁾	126 527 133 762	122 955 918 526	+ 2,90
<p>⁽¹⁾ AB No 1/2011 and AB No 2/2011 included.</p> <p>⁽²⁾ The figures in this column correspond to those in the 2010 budget (OJ L 64, 12.3.2010, p. 1) plus Amending Budgets No 1/2010 to No 8/2010.</p> <p>⁽³⁾ The own resources for the 2011 budget are determined on the basis of the budget forecasts adopted at the 148th meeting of the Advisory Committee on Own Resources on 18 May 2010.</p> <p>⁽⁴⁾ The third subparagraph of Article 310(1) of the Treaty on the Functioning of the European Union (former Article 268 of the Treaty establishing the European Community) reads: 'The revenue and expenditure shown in the budget shall be in balance'.</p>			

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(b) of Decision 2007/436/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 ⁽¹⁾	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 490 188 000	3 616 891 000	50	1 808 445 500	1 490 188 000	
Bulgaria	166 799 000	348 101 000	50	174 050 500	166 799 000	
Czech Republic	661 192 000	1 398 582 000	50	699 291 000	661 192 000	
Denmark	960 047 000	2 447 431 000	50	1 223 715 500	960 047 000	
Germany	10 786 131 000	25 498 136 000	50	12 749 068 000	10 786 131 000	
Estonia	67 256 000	137 606 000	50	68 803 000	67 256 000	
Ireland	671 307 000	1 329 568 000	50	664 784 000	664 784 000	Ireland
Greece	1 068 721 000	2 326 192 000	50	1 163 096 000	1 068 721 000	
Spain	3 980 274 000	10 530 906 000	50	5 265 453 000	3 980 274 000	
France	8 957 675 000	20 468 603 000	50	10 234 301 500	8 957 675 000	
Italy	6 217 429 000	15 802 535 000	50	7 901 267 500	6 217 429 000	
Cyprus	167 385 000	173 886 000	50	86 943 000	86 943 000	Cyprus
Latvia	67 515 000	171 066 000	50	85 533 000	67 515 000	
Lithuania	139 817 000	272 430 000	50	136 215 000	136 215 000	Lithuania
Luxembourg	203 892 000	292 046 000	50	146 023 000	146 023 000	Luxembourg
Hungary	435 758 000	989 419 000	50	494 709 500	435 758 000	
Malta	43 813 000	57 711 000	50	28 855 500	28 855 500	Malta
Netherlands	2 971 670 000	6 033 982 000	50	3 016 991 000	2 971 670 000	
Austria	1 300 651 000	2 882 680 000	50	1 441 340 000	1 300 651 000	
Poland	2 046 902 000	3 683 272 000	50	1 841 636 000	1 841 636 000	Poland
Portugal	1 016 939 000	1 633 378 000	50	816 689 000	816 689 000	Portugal
Romania	484 272 000	1 280 218 000	50	640 109 000	484 272 000	
Slovenia	192 557 000	356 079 000	50	178 039 500	178 039 500	Slovenia
Slovakia	265 882 000	688 108 000	50	344 054 000	265 882 000	
Finland	804 121 000	1 830 942 000	50	915 471 000	804 121 000	
Sweden	1 538 220 000	3 505 588 000	50	1 752 794 000	1 538 220 000	
United Kingdom	8 557 834 000	17 661 074 000	50	8 830 537 000	8 557 834 000	
Total	55 264 247 000	125 416 430 000		62 708 215 000	54 680 820 000	

⁽¹⁾ The base to be used does not exceed 50 % of GNI.

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Uniform rate of VAT own resource ⁽¹⁾ (in %)	VAT-based own resource at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	1 490 188 000	0,300	447 056 400
Bulgaria	166 799 000	0,300	50 039 700
Czech Republic	661 192 000	0,300	198 357 600
Denmark	960 047 000	0,300	288 014 100
Germany	10 786 131 000	0,150	1 617 919 650
Estonia	67 256 000	0,300	20 176 800
Ireland	664 784 000	0,300	199 435 200
Greece	1 068 721 000	0,300	320 616 300
Spain	3 980 274 000	0,300	1 194 082 200
France	8 957 675 000	0,300	2 687 302 500
Italy	6 217 429 000	0,300	1 865 228 700
Cyprus	86 943 000	0,300	26 082 900
Latvia	67 515 000	0,300	20 254 500
Lithuania	136 215 000	0,300	40 864 500
Luxembourg	146 023 000	0,300	43 806 900
Hungary	435 758 000	0,300	130 727 400
Malta	28 855 500	0,300	8 656 650
Netherlands	2 971 670 000	0,100	297 167 000
Austria	1 300 651 000	0,225	292 646 475
Poland	1 841 636 000	0,300	552 490 800
Portugal	816 689 000	0,300	245 006 700
Romania	484 272 000	0,300	145 281 600
Slovenia	178 039 500	0,300	53 411 850
Slovakia	265 882 000	0,300	79 764 600
Finland	804 121 000	0,300	241 236 300
Sweden	1 538 220 000	0,100	153 822 000
United Kingdom	8 557 834 000	0,300	2 567 350 200
Total	54 680 820 000		13 786 799 525

⁽¹⁾ For the period 2007-2013 only, the rate of call of the VAT resource for Austria shall be fixed at 0,225 %, for Germany at 0,15 % and for the Netherlands and Sweden at 0,10 %.

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional base' own resource	'Additional base' own resource at uniform rate	
	(1)	(2)	(3) = (1) × (2)	
Belgium	3 616 891 000	0,7176290 ⁽¹⁾	2 595 586 001	
Bulgaria	348 101 000		249 807 385	
Czech Republic	1 398 582 000		1 003 663 052	
Denmark	2 447 431 000		1 756 347 548	
Germany	25 498 136 000		18 298 202 749	
Estonia	137 606 000		98 750 061	
Ireland	1 329 568 000		954 136 602	
Greece	2 326 192 000		1 669 342 922	
Spain	10 530 906 000		7 557 283 918	
France	20 468 603 000		14 688 863 833	
Italy	15 802 535 000		11 340 357 954	
Cyprus	173 886 000		124 785 643	
Latvia	171 066 000		122 761 929	
Lithuania	272 430 000		195 503 678	
Luxembourg	292 046 000		209 580 689	
Hungary	989 419 000		710 035 803	
Malta	57 711 000		41 415 089	
Netherlands	6 033 982 000		4 330 160 684	
Austria	2 882 680 000		2 068 694 869	
Poland	3 683 272 000		2 643 222 934	
Portugal	1 633 378 000		1 172 159 479	
Romania	1 280 218 000		918 721 609	
Slovenia	356 079 000		255 532 629	
Slovakia	688 108 000		493 806 280	
Finland	1 830 942 000		1 313 937 142	
Sweden	3 505 588 000		2 515 711 736	
United Kingdom	17 661 074 000		12 674 099 504	
Total	125 416 430 000			90 002 471 722

(¹) Calculation of rate: (90 002 471 722) / (125 416 430 000) = 0,717629035701303.

TABLE 4

Calculation of the gross reduction in GNI contribution for the Netherlands and Sweden and its financing, pursuant to Article 2 paragraph (5) of Decision 2007/436/EC, Euratom (Chapter 1 6)

Member State	Gross reduction	Percentage share of GNI base	GNI key applied to the gross reduction	Financing of the reduction in favour of the Netherlands and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,88	23 934 277	23 934 277
Bulgaria		0,28	2 303 510	2 303 510
Czech Republic		1,12	9 254 923	9 254 923
Denmark		1,95	16 195 537	16 195 537
Germany		20,33	168 730 393	168 730 393
Estonia		0,11	910 589	910 589
Ireland		1,06	8 798 233	8 798 233
Greece		1,85	15 393 254	15 393 254
Spain		8,40	69 686 816	69 686 816
France		16,32	135 448 153	135 448 153
Italy		12,60	104 571 093	104 571 093
Cyprus		0,14	1 150 667	1 150 667
Latvia		0,14	1 132 006	1 132 006
Lithuania		0,22	1 802 768	1 802 768
Luxembourg		0,23	1 932 574	1 932 574
Hungary		0,79	6 547 344	6 547 344
Malta		0,05	381 895	381 895
Netherlands	- 665 039 963	4,81	39 929 040	- 625 110 923
Austria		2,30	19 075 737	19 075 737
Poland		2,94	24 373 544	24 373 544
Portugal		1,30	10 808 653	10 808 653
Romania		1,02	8 471 666	8 471 666
Slovenia		0,28	2 356 304	2 356 304
Slovakia		0,55	4 553 460	4 553 460
Finland		1,46	12 116 006	12 116 006
Sweden	- 164 885 941	2,80	23 197 744	- 141 688 197
United Kingdom		14,08	116 869 718	116 869 718
Total	- 829 925 904	100,00	829 925 904	0

EU GDP price deflator, in EUR (spring 2010 economic forecast):
(a) 2004 EU25 = 107,4023 / (b) 2006 EU25 = 112,1509 / (c) 2006 EU27 = 112,4894 / (d) 2011 EU27 = 118,4172
Lump-sum for the Netherlands: in 2011 prices:
605 000 000 EUR × [(b/a) × (d/c)] = 665 039 963 EUR
Lump-sum for Sweden: in 2011 prices:
150 000 000 EUR × [(b/a) × (d/c)] = 164 885 941 EUR

TABLE 5

Correction of budgetary imbalances for the United Kingdom for the year 2010 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient ⁽¹⁾ (%)	Amount
1. United Kingdom's share (in %) of notional uncapped VAT base	15,3816	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	8,1222	
3. (1) – (2)	7,2593	
4. Total allocated expenditure		112 118 871 234
5. Enlargement-related expenditure ⁽²⁾ = (5a + 5b)		25 444 654 082
5a. Pre-accession expenditure		2 981 845 806
5b. Expenditure related to Article 4(1)(g)		22 462 808 276
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		86 674 217 152
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 152 698 471
8. United Kingdom's advantage ⁽³⁾		1 046 923 607
9. Core United Kingdom's correction = (7) – (8)		3 105 774 864
10. Windfall gains deriving from traditional own resources ⁽⁴⁾		26 548 215
11. Correction for the United Kingdom = (9) – (10)		3 079 226 649

⁽¹⁾ Rounded percentages.

⁽²⁾ The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the Union on 1 May 2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2009, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for years 2007-2009; and (ii) total allocated expenditure in those Member States, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF, Guarantee Section. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

⁽³⁾ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

⁽⁴⁾ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase — from 10 to 25 % as of 1 January 2001 — in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

According to Article 4(2) of Decision 2007/436/EC, Euratom, during the period 2007-2013 the additional contribution of the United Kingdom resulting from the reduction of allocated expenditure by the expenditure related to enlargement as referred to in paragraph (1)(g) of that Article shall not exceed EUR 10 500 000 000, measured in 2004 prices. The corresponding figures are set out in the table below.

2007-2012 UK corrections Difference in original amount in reference to EUR 10,5 billion threshold (ORD 2007 vs. ORD 2000), in EUR	Difference in current prices	Difference in constant 2004 prices
(A) 2007 UK correction	0	0
(B) 2008 UK correction	- 299 990 334	- 278 238 906
(C) 2009 UK correction	- 1 349 647 274	- 1 270 060 542
(D) 2010 UK correction	- 2 280 386 723	- 2 106 891 926
(E) 2011 UK correction	n/a	n/a
(F) 2012 UK correction	n/a	n/a
(G) Sum of differences = (A) + (B) + (C) + (D) + (E) + (F)	- 3 930 024 332	- 3 655 191 375

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 3 079 226 649 (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	2,88	3,36	5,18		1,37	4,72	145 448 571
Bulgaria	0,28	0,32	0,50		0,13	0,45	13 998 429
Czech Republic	1,12	1,30	2,00		0,53	1,83	56 242 158
Denmark	1,95	2,27	3,50		0,92	3,20	98 420 257
Germany	20,33	23,66	0,00	– 17,75	0,00	5,92	182 159 254
Estonia	0,11	0,13	0,20		0,05	0,18	5 533 646
Ireland	1,06	1,23	1,90		0,50	1,74	53 466 849
Greece	1,85	2,16	3,33		0,88	3,04	93 544 788
Spain	8,40	9,77	15,08		3,98	13,75	423 486 700
France	16,32	19,00	29,31		7,74	26,73	823 118 270
Italy	12,60	14,67	22,63		5,97	20,64	635 478 409
Cyprus	0,14	0,16	0,25		0,07	0,23	6 992 600
Latvia	0,14	0,16	0,24		0,06	0,22	6 879 197
Lithuania	0,22	0,25	0,39		0,10	0,36	10 955 418
Luxembourg	0,23	0,27	0,42		0,11	0,38	11 744 250
Hungary	0,79	0,92	1,42		0,37	1,29	39 788 199
Malta	0,05	0,05	0,08		0,02	0,08	2 320 773
Netherlands	4,81	5,60	0,00	– 4,20	0,00	1,40	43 106 902
Austria	2,30	2,68	0,00	– 2,01	0,00	0,67	20 593 930
Poland	2,94	3,42	5,27		1,39	4,81	148 117 997
Portugal	1,30	1,52	2,34		0,62	2,13	65 684 174
Romania	1,02	1,19	1,83		0,48	1,67	51 482 303
Slovenia	0,28	0,33	0,51		0,13	0,47	14 319 254
Slovakia	0,55	0,64	0,99		0,26	0,90	27 671 369
Finland	1,46	1,70	2,62		0,69	2,39	73 628 953
Sweden	2,80	3,25	0,00	– 2,44	0,00	0,81	25 043 999
United Kingdom	14,08	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 26,39	26,39	100,00	3 079 226 649

The calculations are made to 15 decimal places.

TABLE 7

Summary of financing ⁽¹⁾ of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)				VAT and GNI-based own resources, including adjustments						Total own resources ⁽²⁾
	Net sugar sector levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	Collection costs (25 % of gross TOR) (p.m.)	VAT-based own resource	GNI-based own resource	Reduction in favour of Netherlands and Sweden	United Kingdom correction	Total 'national contributions'	Share in total 'national contributions' (%)	
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6)	(7)	(8)	(9) = (5) + (6) + (7) + (8)	(10)	(11) = (3) + (9)
Belgium	6 600 000	1 512 400 000	1 519 000 000	506 333 333	447 056 400	2 595 586 001	23 934 277	145 448 571	3 212 025 249	3,09	4 731 025 249
Bulgaria	400 000	55 400 000	55 800 000	18 600 000	50 039 700	249 807 385	2 303 510	13 998 429	316 149 024	0,30	371 949 024
Czech Republic	3 400 000	193 300 000	196 700 000	65 566 667	198 357 600	1 003 663 052	9 254 923	56 242 158	1 267 517 733	1,22	1 464 217 733
Denmark	3 400 000	318 500 000	321 900 000	107 300 000	288 014 100	1 756 347 548	16 195 537	98 420 257	2 158 977 442	2,08	2 480 877 442
Germany	26 300 000	3 403 800 000	3 430 100 000	1 143 366 662	1 617 919 650	18 298 202 749	168 730 393	182 159 254	20 267 012 046	19,53	23 697 112 046
Estonia	0	16 800 000	16 800 000	5 600 000	20 176 800	98 750 061	910 589	5 533 646	125 371 096	0,12	142 171 096
Ireland	0	178 200 000	178 200 000	59 400 000	199 435 200	954 136 602	8 798 233	53 466 849	1 215 836 884	1,17	1 394 036 884
Greece	1 400 000	155 000 000	156 400 000	52 133 334	320 616 300	1 669 342 922	15 393 254	93 544 788	2 098 897 264	2,02	2 255 297 264
Spain	4 700 000	1 056 600 000	1 061 300 000	353 766 667	1 194 082 200	7 557 283 918	69 686 816	423 486 700	9 244 539 634	8,91	10 305 839 634
France	30 900 000	1 357 500 000	1 388 400 000	462 800 000	2 687 302 500	14 688 863 833	135 448 153	823 118 270	18 334 732 756	17,67	19 723 132 756
Italy	4 700 000	1 795 300 000	1 800 000 000	600 000 000	1 865 228 700	11 340 357 954	104 571 093	635 478 409	13 945 636 156	13,44	15 745 636 156
Cyprus	0	33 200 000	33 200 000	11 066 667	26 082 900	124 785 643	1 150 667	6 992 600	159 011 810	0,15	192 211 810
Latvia	0	21 100 000	21 100 000	7 033 333	20 254 500	122 761 929	1 132 006	6 879 197	151 027 632	0,15	172 127 632
Lithuania	800 000	47 900 000	48 700 000	16 233 334	40 864 500	195 503 678	1 802 768	10 955 418	249 126 364	0,24	297 826 364
Luxembourg	0	12 300 000	12 300 000	4 100 000	43 806 900	209 580 689	1 932 574	11 744 250	267 064 413	0,26	279 364 413
Hungary	2 000 000	112 200 000	114 200 000	38 066 667	130 727 400	710 035 803	6 547 344	39 788 199	887 098 746	0,85	1 001 298 746
Malta	0	10 100 000	10 100 000	3 366 667	8 656 650	41 415 089	381 895	2 320 773	52 774 407	0,05	62 874 407
Netherlands	7 300 000	2 039 100 000	2 046 400 000	682 133 333	297 167 000	4 330 160 684	- 625 110 923	43 106 902	4 045 323 663	3,90	6 091 723 663
Austria	3 200 000	168 100 000	171 300 000	57 100 000	292 646 475	2 068 694 869	19 075 737	20 593 930	2 401 011 011	2,31	2 572 311 011
Poland	12 800 000	379 500 000	392 300 000	130 766 667	552 490 800	2 643 222 934	24 373 544	148 117 997	3 368 205 275	3,25	3 760 505 275
Portugal	200 000	131 300 000	131 500 000	43 833 334	245 006 700	1 172 159 479	10 808 653	65 684 174	1 493 659 006	1,44	1 625 159 006
Romania	1 000 000	142 300 000	143 300 000	47 766 667	145 281 600	918 721 609	8 471 666	51 482 303	1 123 957 178	1,08	1 267 257 178
Slovenia	0	78 800 000	78 800 000	26 266 667	53 411 850	255 532 629	2 356 304	14 319 254	325 620 037	0,31	404 420 037
Slovakia	1 400 000	93 400 000	94 800 000	31 600 000	79 764 600	493 806 280	4 553 460	27 671 369	605 795 709	0,58	700 595 709
Finland	800 000	138 000 000	138 800 000	46 266 667	241 236 300	1 313 937 142	12 116 006	73 628 953	1 640 918 401	1,58	1 779 718 401
Sweden	2 600 000	450 300 000	452 900 000	150 966 667	153 822 000	2 515 711 736	- 141 688 197	25 043 999	2 552 889 538	2,46	3 005 789 538
United Kingdom	9 500 000	2 753 300 000	2 762 800 000	920 933 334	2 567 350 200	12 674 099 504	116 869 718	- 3 079 226 649	12 279 092 773	11,83	15 041 892 773
Total	123 400 000	16 653 700 000	16 777 100 000	5 592 366 667	13 786 799 525	90 002 471 722	0	0	103 789 271 247	100,00	120 566 371 247

⁽¹⁾ p.m. (own resources + other revenue = total revenue = total expenditure); (120 566 371 247 + 5 960 762 515 = 126 527 133 762 = 126 527 133 762).⁽²⁾ Total own resources as percentage of GNI: (120 566 371 247) / (12 541 643 000 000) = 0,96 %; own resources ceiling as percentage of GNI: 1,23 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Title	Heading	Budget 2011	Amending budget No 2/2011	New amount
1	OWN RESOURCES	125 105 765 530	- 4 539 394 283	120 566 371 247
3	SURPLUSES, BALANCES AND ADJUSTMENTS	p.m.	4 539 394 283	4 539 394 283
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 180 425 515		1 180 425 515
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	57 294 000		57 294 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH UNION/COMMUNITY AGREEMENTS AND PROGRAMMES	30 000 000		30 000 000
7	INTEREST ON LATE PAYMENTS AND FINES	123 000 000		123 000 000
8	BORROWING AND LENDING OPERATIONS	438 717		438 717
9	MISCELLANEOUS REVENUE	30 210 000		30 210 000
	Total	126 527 133 762		126 527 133 762

TITLE 1

OWN RESOURCES

Title Chapter	Heading	Budget 2011	Amending budget No 2/2011	New amount
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM)	123 400 000		123 400 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM	16 653 700 000		16 653 700 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	13 786 799 525		13 786 799 525
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	94 541 866 005	- 4 539 394 283	90 002 471 722
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	0		0
Title 1 — Total		125 105 765 530	- 4 539 394 283	120 566 371 247

TITLE 1

OWN RESOURCES

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM

Title Chapter Article Item	Heading	Budget 2011	Amending budget No 2/2011	New amount
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM			
1 4 0	Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom	94 541 866 005	- 4 539 394 283	90 002 471 722
	Chapter 1 4 — Total	94 541 866 005	- 4 539 394 283	90 002 471 722

1 4 0**Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom**

Budget 2011	Amending budget No 2/2011	New amount
94 541 866 005	- 4 539 394 283	90 002 471 722

Remarks

The GNI-based resource is an 'additional' resource, providing the revenue required to cover expenditure in excess of the amount yielded by traditional own resources, VAT-based payments and other revenue in any particular year. By implication, the GNI-based resource ensures that the general budget of the European Union is always balanced *ex ante*.

The GNI call rate is determined by the additional revenue needed to finance the budgeted expenditure not covered by the other resources (VAT-based payments, traditional own resources and other revenue). Thus a call rate is applied to the GNI of each of the Member States.

The rate to be applied to the Member States' gross national income for this financial year is 0,7176 %.

Legal basis

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(1)(c) thereof.

CHAPTER 14 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(C) OF DECISION 2007/436/EC, EURATOM (cont'd)

1 4 0 (cont'd)

Member State	Budget 2011	Amending budget No 2/2011	New amount
Belgium	2 726 497 830	- 130 911 829	2 595 586 001
Bulgaria	262 406 752	- 12 599 367	249 807 385
Czech Republic	1 054 284 132	- 50 621 080	1 003 663 052
Denmark	1 844 931 271	- 88 583 723	1 756 347 548
Germany	19 221 096 928	- 922 894 179	18 298 202 749
Estonia	103 730 652	- 4 980 591	98 750 061
Ireland	1 002 259 749	- 48 123 147	954 136 602
Greece	1 753 538 451	- 84 195 529	1 669 342 922
Spain	7 938 445 577	- 381 161 659	7 557 283 918
France	15 429 716 203	- 740 852 370	14 688 863 833
Italy	11 912 323 979	- 571 966 025	11 340 357 954
Cyprus	131 079 372	- 6 293 729	124 785 643
Latvia	128 953 590	- 6 191 661	122 761 929
Lithuania	205 364 166	- 9 860 488	195 503 678
Luxembourg	220 151 170	- 10 570 481	209 580 689
Hungary	745 847 402	- 35 811 599	710 035 803
Malta	43 503 914	- 2 088 825	41 415 089
Netherlands	4 548 558 093	- 218 397 409	4 330 160 684
Austria	2 173 032 244	- 104 337 375	2 068 694 869
Poland	2 776 537 395	- 133 314 461	2 643 222 934
Portugal	1 231 278 900	- 59 119 421	1 172 159 479
Romania	965 058 554	- 46 336 945	918 721 609
Slovenia	268 420 757	- 12 888 128	255 532 629
Slovakia	518 712 057	- 24 905 777	493 806 280
Finland	1 380 207 308	- 66 270 166	1 313 937 142
Sweden	2 642 595 001	- 126 883 265	2 515 711 736
United Kingdom	13 313 334 558	- 639 235 054	12 674 099 504
<i>Article 1 4 0 — Total</i>	94 541 866 005	- 4 539 394 283	90 002 471 722

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2011	Amending budget No 2/2011	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	p.m.	4 539 394 283	4 539 394 283
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(4), (5) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		p.m.
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(6), (7) AND (8) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.		p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.		p.m.
3 7	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF DECISION 2007/436/EC, EURATOM	—		—
Title 3 — Total		p.m.	4 539 394 283	4 539 394 283

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 0 — SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR

Title Chapter Article Item	Heading	Budget 2011	Amending budget No 2/2011	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	<i>Surplus available from the preceding financial year</i>	p.m.	4 539 394 283	4 539 394 283
3 0 2	<i>Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions</i>	p.m.		p.m.
	Chapter 3 0 — Total	p.m.	4 539 394 283	4 539 394 283

3 0 0

Surplus available from the preceding financial year

Budget 2011	Amending budget No 2/2011	New amount
p.m.	4 539 394 283	4 539 394 283

Remarks

Article 15 of the Financial Regulation states that the balance from each financial year, whether surplus or deficit, is entered as revenue or 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 an amending budget that must be presented by the Commission within 15 days following the submission of the provisional accounts.

A deficit is entered in Article 27 02 01 of the statement of expenditure of Section III 'Commission'.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the European Communities' own resources (OJ L 130, 31.5.2000, p. 1).

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.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the European Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 7 thereof.