



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 13.5.2003
SEC (2003) 552 final

**PRELIMINARY DRAFT AMENDING BUDGET No 3
TO THE BUDGET FOR 2003**

GENERAL STATEMENT OF REVENUE

(presented by the Commission)

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GENERAL STATEMENT OF REVENUE

Having regard to:

- the Treaty establishing the European Community, and in particular Article 272 thereof,
- the Treaty establishing the European Atomic Energy Community, and in particular Article 177 thereof,
- the Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities¹, and in particular Articles 15 and 37 thereof,

The European Commission hereby presents to the budgetary authority the preliminary draft amending budget No 3 to the 2003 budget for the reasons set out in the explanatory memorandum.

¹ OJ L 248, 16.09.2002, p.1.

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GENERAL STATEMENT OF REVENUE

The general statement of revenue is forwarded separately via the SEI-BUD system. A language version is attached as a technical annex by way of example.

EXPLANATORY MEMORANDUM

The present Preliminary Draft Amending Budget (PDAB) aims at budgeting the surplus resulting from the implementation of the budget year 2002. As provided for in the Financial Regulation applicable to the general budget of the European Communities², under Article 15, it is the only subject of this PDAB and it is submitted within 15 days following the submission of the provisional accounts, which took place on 1 May 2003.

1. REVENUE

1.1. Balance of budget 2002

The implementation of the budget year 2002 shows a surplus of EUR 7 413 481 988,34 shared between a negative component resulting from an under-registering in revenue (-EUR 1 287 350 611,68), an under-spending in expenditure (+EUR 8 953 648 924,21) and a negative balance of monetary exchange (-EUR 252 816 324,19).

The under-registering of revenue can be analysed by title as follows:

Revenue by budget title	Budgeted revenue	Revenue	Balance of revenue in the financial year
1. Own resources	80.926.283.648,00	79.775.369.905,89	-1.150.913.742,11
2. Adjustment of collection costs	-2.037.915.181,00	-2.023.032.973,59	14.882.207,41
3. Surpluses available	15.374.982.104,00	15.320.647.690,19	-54.334.413,81
4. Miscellaneous Community taxes levies and dues	587.492.563,00	575.248.831,35	-12.243.731,65
5. Revenue accruing from the administrative operation of the institutions	87.013.000,00	140.676.657,50	53.663.657,50
6. Contributions and repayments, EEA	1.061.786.861,13	781.458.251,59	-280.328.609,54
7. Interest on late payment and fines	583.400.000,00	631.451.854,20	48.051.854,20
8. Borrowing and lending operations	21.516.180,00	56.708.830,70	35.192.650,70
9. Miscellaneous revenue	22.234.000,00	80.913.515,62	58.679.515,62
Total	96.626.793.175,13	95.339.442.563,45	-1.287.350.611,68

² OJ L 248, 16.09.2002, p.1.

The under-spending of payment appropriations in 2002 can be analysed by heading of the Financial perspective as follows:

Expenditure by title of financial perspective	Payment appropriations	Expenditure, 2002	Difference	Appropriations carried over to 2003	Appropriations carried over from 2001 which lapse	Balance of expenditure, 2002
1. Agriculture	44.255.080.000,00	42.886.782.147,67	1.368.297.852,33	315.068.373,00	51.145.034,35	1.104.374.513,68
2. Structural operations	31.599.000.000,00	23.499.048.472,95	8.099.951.527,05	3.254.100.000,00	0,00	4.845.851.527,05
3. Internal policies	7.675.490.991,63	6.381.820.409,36	1.293.670.582,27	740.643.714,61	606.145.998,42	1.159.172.866,08
4. External action	4.713.527.065,84	4.321.622.251,03	391.904.814,81	46.667.499,44	128.179.933,28	473.417.248,65
5. Administration	5.186.355.158,54	4.673.430.341,60	512.924.816,94	474.303.722,45	60.803.468,80	99.424.563,29
6. Reserves	643.000.000,00	170.490.000,00	472.510.000,00	0,00	0,00	472.510.000,00
7. Pre-accession aid	2.554.339.959,12	1.750.849.714,52	803.490.244,60	16.193.079,34	11.601.040,20	798.898.205,46
Total	96.626.793.175,13	83.684.043.337,13	12.942.749.838,00	4.846.976.388,84	857.875.475,05	8.953.648.924,21

The financial statement and balance sheet for the year 2002 provides for more information on the implementation of budget 2002.

Part of this surplus was already budgeted or proposed for budgeting in previous procedures:

- Budget 2003 included an amount of EUR 1 000 000 000 under item ‘surplus available from the preceding financial year’,
- Preliminary Draft Budget No 1/2003 proposed the additional budgeting of surplus for the amount of EUR 10 000 000,
- Preliminary Draft Budget No 2/2003 proposed the additional budgeting of surplus for the amount of EUR 350 000.

This Preliminary Draft Amending Budget No 3/2003 thus proposes the budgeting of the remaining amount of EUR 6 403 131 988 under Article 300, ‘surplus available from the preceding financial year’.

This budgeting of the surplus will diminish accordingly the global contribution of the Member States to the financing of the EU Budget. However, the effect by Member State of this global decrease is also influenced by the shares of the financing of the UK compensation, which will be the subject of a separate Preliminary Draft Amending Budget, to be presented by the Commission end of May 2003.