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Acts whose titles are printed in light type are those relating to day-to-day management of agricultural matters, and are generally valid for a limited period.

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I

(Legislative acts)

BUDGETS

DEFINITIVE ADOPTION

of amending budget No 4 of the European Union for the financial year 2010*(2010/774/EU, Euratom)*

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 314(4)(a) and Article 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 2010, as finally adopted on 17 December 2009 ⁽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 5 to the general budget 2010, which the Commission drew up on 15 June 2010,

Having regard to Council's position on draft amending budget No 5/2010, which the Council adopted on 13 September 2010,

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 21 September 2010,

DECLARES:

Sole Article

The procedure under Article 314 of the Treaty on the Functioning of the European Union is complete and amending budget No 4 of the European Union for the financial year 2010 has been definitively adopted.

Done at Strasbourg, 21 September 2010.

The President
J. BUZEK

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 64, 12.3.2010.

⁽³⁾ OJ C 139, 14.6.2006, p. 1.

**DEFINITIVE ADOPTION OF AMENDING BUDGET No 4 OF THE EUROPEAN UNION FOR THE
FINANCIAL YEAR 2010**

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COMMISSION

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European Anti-Fraud Office (OLAF)

Function group and grade	Posts					
	2010		Amending budget No 4		2010	
	Authorised under the EU budget		Amendments to the authorised establishment plan		Amended establishment plan	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
AD 16	1				1	
AD 15	2	3			2	3
AD 14	5	4			5	4
AD 13	5				5	
AD 12	19	21			19	21
AD 11	27	1			27	1
AD 10	12	1	20		32	1
AD 9	11	1			11	1
AD 8	11	15			11	15
AD 7	8				8	
AD 6	13	2			13	2
AD 5	24				24	
AD total	138	48	20		158	48
AST 11	1				1	
AST 10	8	18			8	18
AST 9	11				11	
AST 8	17	4			17	4
AST 7	27	23			27	23
AST 6	19	1			19	1
AST 5	14	8			14	8
AST 4	18				18	
AST 3	10				10	
AST 2	13				13	
AST 1	6				6	
AST total	144	54			144	54
Grand total	282	102	20		302	102
Total staff	384		20		404	

The cumulated total number of permanent and temporary staff in place may not exceed 384.

A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2010 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 2010 ⁽¹⁾	Budget 2009 ⁽²⁾	Change (%)
1. Sustainable growth	47 727 155 803	45 331 636 849	+ 5,28
2. Preservation and management of natural resources	58 135 640 809	49 905 562 321	+ 16,49
3. Citizenship, freedom, security and justice	1 397 957 870	1 911 333 701	– 26,86
4. EU as a global player	7 787 695 183	8 080 323 731	– 3,62
5. Administration	7 897 947 499	7 597 445 901	+ 3,96
6. Compensation	0	209 112 912	– 100,00
Total expenditure ⁽³⁾	122 946 397 164	113 035 415 415	+ 8,77

⁽¹⁾ Amending budgets No 1/2010 to 4/2010 included.
⁽²⁾ The figures in this column correspond to those in the 2009 budget (OJ L 69, 13.3.2009, p. 1) plus Amending Budgets No 1/2009 to No 10/2009.
⁽³⁾ The third paragraph 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 2010 ⁽¹⁾	Budget 2009 ⁽²⁾	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 431 693 448	2 387 722 490	– 40,04
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	2 253 591 199	1 796 151 821	+ 25,47
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.	– 1 386 416 000	—
Total revenue for Titles 3 to 9	3 685 284 647	2 797 458 311	+ 31,74
Net amount of customs duties and sugar levies (Chapters 1 1 and 1 2)	15 719 200 000	14 580 500 000	+ 7,81
VAT-based own resource at the uniform rate (Tables 1 and 2, Chapter 1 3)	13 277 325 100	13 668 391 900	– 2,86
Remainder to be financed by the additional resource (GNI-based own resource, Table 3, Chapter 1 4)	90 264 587 417	81 989 065 204	+ 10,09
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2007/436/EC, Euratom ⁽³⁾	119 261 112 517	110 237 957 104	+ 8,19
Total revenue ⁽⁴⁾	122 946 397 164	113 035 415 415	+ 8,77
⁽¹⁾ Amending budgets No 1/2010 to 4/2010 included. ⁽²⁾ The figures in this column correspond to those in the 2009 budget (OJ L 69, 13.3.2009, p. 1) plus Amending Budgets No 1/2009 to No 10/2009. ⁽³⁾ The own resources for the 2010 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. ⁽⁴⁾ The third paragraph 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'.			

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	1 439 420 000	3 500 574 000	50	1 750 287 000	1 439 420 000	Ireland
Bulgaria	157 632 000	330 142 000	50	165 071 000	157 632 000	
Czech Republic	618 696 000	1 314 053 000	50	657 026 500	618 696 000	
Denmark	932 012 000	2 362 155 000	50	1 181 077 500	932 012 000	
Germany	10 609 678 000	24 889 963 000	50	12 444 981 500	10 609 678 000	
Estonia	64 604 000	131 292 000	50	65 646 000	64 604 000	
Ireland	654 818 000	1 280 584 000	50	640 292 000	640 292 000	
Greece	1 082 115 000	2 313 045 000	50	1 156 522 500	1 082 115 000	
Spain	3 904 642 000	10 297 573 000	50	5 148 786 500	3 904 642 000	
France	8 672 756 000	19 779 406 000	50	9 889 703 000	8 672 756 000	
Italy	6 045 891 000	15 293 257 000	50	7 646 628 500	6 045 891 000	
Cyprus	160 046 000	167 934 000	50	83 967 000	83 967 000	Cyprus
Latvia	67 675 000	173 902 000	50	86 951 000	67 675 000	Lithuania
Lithuania	138 085 000	262 883 000	50	131 441 500	131 441 500	
Luxembourg	197 886 000	275 098 000	50	137 549 000	137 549 000	Luxembourg
Hungary	411 670 000	931 339 000	50	465 669 500	411 670 000	Malta
Malta	42 337 000	54 978 000	50	27 489 000	27 489 000	
Netherlands	2 570 720 000	5 820 694 000	50	2 910 347 000	2 570 720 000	Poland
Austria	1 272 964 000	2 798 226 000	50	1 399 113 000	1 272 964 000	
Poland	1 833 161 000	3 320 724 000	50	1 660 362 000	1 660 362 000	Poland
Portugal	997 451 000	1 599 468 000	50	799 734 000	799 734 000	Portugal
Romania	447 050 000	1 172 458 000	50	586 229 000	447 050 000	Slovenia
Slovenia	188 557 000	344 699 000	50	172 349 500	172 349 500	
Slovakia	252 740 000	648 591 000	50	324 295 500	252 740 000	
Finland	774 162 000	1 756 378 000	50	878 189 000	774 162 000	
Sweden	1 389 296 000	3 141 134 000	50	1 570 567 000	1 389 296 000	United Kingdom
United Kingdom	8 153 934 000	16 601 344 000	50	8 300 672 000	8 153 934 000	
Total	53 079 998 000	120 561 894 000		60 280 947 000	52 520 841 000	

⁽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	1 439 420 000	0,300	431 826 000
Bulgaria	157 632 000	0,300	47 289 600
Czech Republic	618 696 000	0,300	185 608 800
Denmark	932 012 000	0,300	279 603 600
Germany	10 609 678 000	0,150	1 591 451 700
Estonia	64 604 000	0,300	19 381 200
Ireland	640 292 000	0,300	192 087 600
Greece	1 082 115 000	0,300	324 634 500
Spain	3 904 642 000	0,300	1 171 392 600
France	8 672 756 000	0,300	2 601 826 800
Italy	6 045 891 000	0,300	1 813 767 300
Cyprus	83 967 000	0,300	25 190 100
Latvia	67 675 000	0,300	20 302 500
Lithuania	131 441 500	0,300	39 432 450
Luxembourg	137 549 000	0,300	41 264 700
Hungary	411 670 000	0,300	123 501 000
Malta	27 489 000	0,300	8 246 700
Netherlands	2 570 720 000	0,100	257 072 000
Austria	1 272 964 000	0,225	286 416 900
Poland	1 660 362 000	0,300	498 108 600
Portugal	799 734 000	0,300	239 920 200
Romania	447 050 000	0,300	134 115 000
Slovenia	172 349 500	0,300	51 704 850
Slovakia	252 740 000	0,300	75 822 000
Finland	774 162 000	0,300	232 248 600
Sweden	1 389 296 000	0,100	138 929 600
United Kingdom	8 153 934 000	0,300	2 446 180 200
Total	52 520 841 000		13 277 325 100

⁽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	3 500 574 000	0,7486991 ⁽¹⁾	2 620 876 774
Bulgaria	330 142 000		247 177 034
Czech Republic	1 314 053 000		983 830 363
Denmark	2 362 155 000		1 768 543 438
Germany	24 889 963 000		18 635 094 112
Estonia	131 292 000		98 298 209
Ireland	1 280 584 000		958 772 151
Greece	2 313 045 000		1 731 774 823
Spain	10 297 573 000		7 709 784 140
France	19 779 406 000		14 808 824 436
Italy	15 293 257 000		11 450 048 498
Cyprus	167 934 000		125 732 043
Latvia	173 902 000		130 200 279
Lithuania	262 883 000		196 820 278
Luxembourg	275 098 000		205 965 638
Hungary	931 339 000		697 292 717
Malta	54 978 000		41 161 982
Netherlands	5 820 694 000		4 357 948 643
Austria	2 798 226 000		2 095 029 424
Poland	3 320 724 000		2 486 223 232
Portugal	1 599 468 000		1 197 520 330
Romania	1 172 458 000		877 818 307
Slovenia	344 699 000		258 075 848
Slovakia	648 591 000		485 599 530
Finland	1 756 378 000		1 314 998 714
Sweden	3 141 134 000		2 351 764 352
United Kingdom	16 601 344 000		12 429 412 122
Total	120 561 894 000		90 264 587 417

⁽¹⁾ Calculation of rate: (90 264 587 417) / (120 561 894 000) = 0,74869914881231.

TABLE 4

Calculation of the gross reduction in GNI contribution for 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 Netherlands and Sweden
	(1)	(2)	(3)	(4) = (1) + (3)
Belgium		2,90	23 602 839	23 602 839
Bulgaria		0,27	2 226 003	2 226 003
Czech Republic		1,09	8 860 084	8 860 084
Denmark		1,96	15 926 977	15 926 977
Germany		20,64	167 822 128	167 822 128
Estonia		0,11	885 244	885 244
Ireland		1,06	8 634 417	8 634 417
Greece		1,92	15 595 850	15 595 850
Spain		8,54	69 432 028	69 432 028
France		16,41	133 363 878	133 363 878
Italy		12,68	103 115 739	103 115 739
Cyprus		0,14	1 132 305	1 132 305
Latvia		0,14	1 172 545	1 172 545
Lithuania		0,22	1 772 505	1 772 505
Luxembourg		0,23	1 854 865	1 854 865
Hungary		0,77	6 279 611	6 279 611
Malta		0,05	370 693	370 693
Netherlands	- 651 393 555	4,83	39 246 395	- 612 147 160
Austria		2,32	18 867 213	18 867 213
Poland		2,75	22 390 189	22 390 189
Portugal		1,33	10 784 513	10 784 513
Romania		0,97	7 905 371	7 905 371
Slovenia		0,29	2 324 155	2 324 155
Slovakia		0,54	4 373 165	4 373 165
Finland		1,46	11 842 488	11 842 488
Sweden	- 161 502 534	2,61	21 179 292	- 140 323 242
United Kingdom		13,77	111 935 597	111 935 597
Total	- 812 896 089	100,00	812 896 089	0

EU GDP price deflator, in EUR, (spring 2009 economic forecast):
(a) 2004 EU25 = 107,3854 / (b) 2006 EU25 = 112,1711 / (c) 2006 EU27 = 112,5095 / (d) 2010 EU27 = 115,9689
Lump-sum for Netherlands: in 2010 prices:
605 000 000 EUR × [(b/a) × (d/c)] = 651 393 555 EUR
Lump-sum for Sweden: in 2010 prices:
150 000 000 EUR × [(b/a) × (d/c)] = 161 502 534 EUR

TABLE 5.1

Correction of budgetary imbalances for the United Kingdom for 2009 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 1 5)

Description	Coefficient ⁽¹⁾ (%)	Amount
1. United Kingdom's share (in %) of total uncapped VAT base	15,3708	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,2824	
3. (1) – (2)	8,0884	
4. Total allocated expenditure		102 757 465 239
5. Enlargement related expenditure ⁽²⁾ = (5a + 5b)		16 329 279 323
5a. Pre-accession expenditure		3 025 371 614
5b. Expenditure related to Article 4(1)(g)		13 303 907 709
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		86 428 185 916
7. United Kingdom's correction original amount = (3) × (6) × 0,66		4 613 827 364
8. United Kingdom's advantage ⁽³⁾		1 094 564 313
9. Core United Kingdom's correction = (7) – (8)		3 519 263 051
10. Windfall gains deriving from traditional own resources ⁽⁴⁾		– 216 427
11. Correction for the United Kingdom = (9) – (10)		3 519 479 477

⁽¹⁾ Rounded percentages.
⁽²⁾ The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 1.5.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2008, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for the years 2007-2008; 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) shall not exceed EUR 10,5 billion, 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		
(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	n/a	n/a
(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)	– 1 649 637 608	– 1 548 299 448

TABLE 5.2

Correction of budgetary imbalances for the United Kingdom for 2008 pursuant to Article 4 of Decision 2007/436/EC, Euratom (Chapter 3 6)

Description	Coefficient ⁽¹⁾ (%)	Amount
1. United Kingdom's share (in %) of total uncapped VAT base	15,7045	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	7,3387	
3. (1) – (2)	8,3658	
4. Total allocated expenditure		105 538 033 501
5. Enlargement related expenditure ⁽²⁾ = (5a + 5b)		5 908 600 354
5a. Pre-accession expenditure		3 014 323 610
5b. Expenditure related to Article 4(1)(g)		2 894 276 744
6. Enlargement-adjusted total allocated expenditure = (4) – (5)		99 629 433 147
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 500 964 647
8. United Kingdom's advantage ⁽³⁾		289 477 443
9. Core United Kingdom's correction = (7) – (8)		5 211 487 204
10. Windfall gains deriving from traditional own resources ⁽⁴⁾		– 42 810 700
11. Correction for the United Kingdom = (9) – (10)		5 254 297 904

⁽¹⁾ Rounded percentages.

⁽²⁾ The amount of enlargement-related expenditure corresponds to: (i) payments made to the 10 new Member States (which joined the EU on 1.5.2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for years 2004-2007, as well as payments made to Bulgaria and Romania under 2006 appropriations, as adjusted by applying the EU GDP deflator for the year 2007; 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).

TABLE 5.3

Correction of budgetary imbalances for the United Kingdom for 2006 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 3 5)

Description	Coefficient ⁽¹⁾ (%)	Amount
1. United Kingdom's share (in %) of total uncapped VAT bases	17,2771	
2. United Kingdom's share (in %) of enlargement-adjusted total allocated expenditure	8,6928	
3. (1) – (2)	8,5843	
4. Total allocated expenditure		97 195 051 529
5. Pre-accession expenditure (PAE)		1 837 296 087
6. PAE-adjusted total allocated expenditure = (4) – (5)		95 357 755 442
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 402 613 496
8. United Kingdom's advantage ⁽²⁾		26 640 660
9. Core United Kingdom's correction = (7) – (8)		5 375 972 836
10. Windfall gains deriving from traditional own resources ⁽³⁾		– 9 196 589
11. Correction for the United Kingdom = (9) – (10)		5 385 169 425

⁽¹⁾ Rounded percentages.
⁽²⁾ 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.
⁽³⁾ 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).
 Note: The difference of € 53 800 452 between the definitive amount of the 2006 UK correction (€ 5 385 169 425, as calculated above) and the previously budgeted amount of the 2006 UK correction (€ 5 331 368 973, entered in the AB 5/2007) is financed in chapter 3 5 of the AB 4/2010. This impact is the so-called 'direct effect' of the UK correction. A supplementary adjustment, to take into account the so-called 'indirect effect' of the UK correction on the uniform rate of call of the VAT-based own resource, is also financed in chapter 3 5 of the AB 4/2010. This 'indirect effect' corresponds to a payment of € 7 018 133 from the United Kingdom, so that the total amount entered in chapter 3 5 of the AB 4/2010 is a payment of € 46 782 319 from the United Kingdom (= – € 53 800 452 + € 7 018 133).

TABLE 6.1

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 3 519 479 477 (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	2,90	3,37	5,20	– 17,96	1,38	4,74	166 903 516
Bulgaria	0,27	0,32	0,49		0,13	0,45	15 740 807
Czech Republic	1,09	1,26	1,95		0,52	1,78	62 652 601
Denmark	1,96	2,27	3,51		0,93	3,20	112 624 951
Germany	20,64	23,94	0,00		0,00	5,99	210 656 145
Estonia	0,11	0,13	0,20		0,05	0,18	6 259 858
Ireland	1,06	1,23	1,90		0,50	1,73	61 056 836
Greece	1,92	2,22	3,44		0,91	3,13	110 283 440
Spain	8,54	9,91	15,30		4,05	13,95	490 976 949
France	16,41	19,03	29,39		7,77	26,80	943 060 313
Italy	12,68	14,71	22,72		6,01	20,72	729 165 665
Cyprus	0,14	0,16	0,25		0,07	0,23	8 006 908
Latvia	0,14	0,17	0,26		0,07	0,24	8 291 456
Lithuania	0,22	0,25	0,39		0,10	0,36	12 533 972
Luxembourg	0,23	0,26	0,41		0,11	0,37	13 116 370
Hungary	0,77	0,90	1,38		0,37	1,26	44 405 219
Malta	0,05	0,05	0,08		0,02	0,07	2 621 291
Netherlands	4,83	5,60	0,00	– 4,20	0,00	1,40	49 263 430
Austria	2,32	2,69	0,00	– 2,02	0,00	0,67	23 682 779
Poland	2,75	3,19	4,93	– 2,27	1,30	4,50	158 328 466
Portugal	1,33	1,54	2,38		0,63	2,17	76 260 874
Romania	0,97	1,13	1,74		0,46	1,59	55 901 507
Slovenia	0,29	0,33	0,51		0,14	0,47	16 434 869
Slovakia	0,54	0,62	0,96		0,25	0,88	30 924 105
Finland	1,46	1,69	2,61		0,69	2,38	83 742 170
Sweden	2,61	3,02	0,00		0,00	0,76	26 584 980
United Kingdom	13,77	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	– 26,44	26,44	100,00	3 519 479 477

The calculations are made to 15 decimal places.

TABLE 6.2

Financing of the definitive 2006 United Kingdom correction (chapter 3 5)

Member State	Amount
	(1)
Belgium	5 025 912
Bulgaria	489 243
Czech Republic	1 177 440
Denmark	– 9 197 734
Germany	39 179 773
Estonia	– 69 352
Ireland	2 623 764
Greece	65 528 142
Spain	22 584 489
France	– 22 588 521
Italy	– 94 910 109
Cyprus	107 925
Latvia	1 017 474
Lithuania	– 725 966
Luxembourg	– 281 514
Hungary	– 6 699 387
Malta	128 050
Netherlands	10 720 377
Austria	– 499 052
Poland	8 677 483
Portugal	1 266 237
Romania	6 495 846
Slovenia	1 562 004
Slovakia	4 478 030
Finland	4 653 367
Sweden	6 038 398
United Kingdom	– 46 782 319
Total	0

TABLE 6.3

Intermediate update of the financing of the 2008 UK correction (chapter 3 6)

Member State	Amount
	(1)
Belgium	– 3 504 541
Bulgaria	– 1 523 420
Czech Republic	496 143
Denmark	– 8 155 544
Germany	– 213 638
Estonia	– 602 251
Ireland	– 7 602 523
Greece	– 7 281 407
Spain	– 17 398 703
France	– 22 865 571
Italy	– 18 521 220
Cyprus	– 379 606
Latvia	224 016
Lithuania	– 1 577 325
Luxembourg	– 2 092 216
Hungary	– 2 763 065
Malta	– 170 277
Netherlands	– 5 075 335
Austria	– 501 383
Poland	– 2 489 164
Portugal	– 312 262
Romania	– 10 996 050
Slovenia	– 1 405 069
Slovakia	– 3 676 917
Finland	– 7 803 260
Sweden	1 895 807
United Kingdom	124 294 781
Total	0

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 corrections	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	1 440 400 000	1 447 000 000	482 333 333	431 826 000	2 620 876 774	23 602 839	168 424 887	3 244 730 500	3,13	4 691 730 500
Bulgaria	400 000	52 700 000	53 100 000	17 700 000	47 289 600	247 177 034	2 226 003	14 706 630	311 399 267	0,30	364 499 267
Czech Republic	3 400 000	177 400 000	180 800 000	60 266 667	185 608 800	983 830 363	8 860 084	64 326 184	1 242 625 431	1,20	1 423 425 431
Denmark	3 400 000	301 900 000	305 300 000	101 766 667	279 603 600	1 768 543 438	15 926 977	95 271 673	2 159 345 688	2,09	2 464 645 688
Germany	26 300 000	3 154 600 000	3 180 900 000	1 060 299 996	1 591 451 700	18 635 094 112	167 822 128	249 622 280	20 643 990 220	19,94	23 824 890 220
Estonia	0	15 800 000	15 800 000	5 266 667	19 381 200	98 298 209	885 244	5 588 255	124 152 908	0,12	139 952 908
Ireland	0	172 200 000	172 200 000	57 400 000	192 087 600	958 772 151	8 634 417	56 078 077	1 215 572 245	1,17	1 387 772 245
Greece	1 400 000	163 000 000	164 400 000	54 800 000	324 634 500	1 731 774 823	15 595 850	168 530 175	2 240 535 348	2,16	2 404 935 348
Spain	4 700 000	1 036 900 000	1 041 600 000	347 200 000	1 171 392 600	7 709 784 140	69 432 028	496 162 735	9 446 771 503	9,12	10 488 371 503
France	30 900 000	1 280 600 000	1 311 500 000	437 166 667	2 601 826 800	14 808 824 436	133 363 878	897 606 221	18 441 621 335	17,81	19 753 121 335
Italy	4 700 000	1 701 700 000	1 706 400 000	568 800 000	1 813 767 300	11 450 048 498	103 115 739	615 734 336	13 982 665 873	13,50	15 689 065 873
Cyprus	0	31 200 000	31 200 000	10 400 000	25 190 100	125 732 043	1 132 305	7 735 227	159 789 675	0,15	190 989 675
Latvia	0	19 500 000	19 500 000	6 500 000	20 302 500	130 200 279	1 172 545	9 532 946	161 208 270	0,16	180 708 270
Lithuania	800 000	44 200 000	45 000 000	15 000 000	39 432 450	196 820 278	1 772 505	10 230 681	248 255 914	0,24	293 255 914
Luxembourg	0	11 400 000	11 400 000	3 800 000	41 264 700	205 965 638	1 854 865	10 742 640	259 827 843	0,25	271 227 843
Hungary	2 000 000	100 000 000	102 000 000	34 000 000	123 501 000	697 292 717	6 279 611	34 942 767	862 016 095	0,83	964 016 095
Malta	0	9 800 000	9 800 000	3 266 667	8 246 700	41 161 982	370 693	2 579 064	52 358 439	0,05	62 158 439
Netherlands	7 300 000	1 877 200 000	1 884 500 000	628 166 667	257 072 000	4 357 948 643	- 612 147 160	54 908 472	4 057 781 955	3,92	5 942 281 955
Austria	3 200 000	159 900 000	163 100 000	54 366 667	286 416 900	2 095 029 424	18 867 213	22 682 344	2 422 995 881	2,34	2 586 095 881
Poland	12 800 000	336 000 000	348 800 000	116 266 667	498 108 600	2 486 223 232	22 390 189	164 516 785	3 171 238 806	3,06	3 520 038 806
Portugal	200 000	128 200 000	128 400 000	42 800 000	239 920 200	1 197 520 330	10 784 513	77 214 849	1 525 439 892	1,47	1 653 839 892
Romania	1 000 000	131 200 000	132 200 000	44 066 667	134 115 000	877 818 307	7 905 371	51 401 303	1 071 239 981	1,03	1 203 439 981
Slovenia	0	73 500 000	73 500 000	24 500 000	51 704 850	258 075 848	2 324 155	16 591 804	328 696 657	0,32	402 196 657
Slovakia	1 400 000	88 200 000	89 600 000	29 866 667	75 822 000	485 599 530	4 373 165	31 725 218	597 519 913	0,58	687 119 913
Finland	800 000	124 900 000	125 700 000	41 900 000	232 248 600	1 314 998 714	11 842 488	80 592 277	1 639 682 079	1,58	1 765 382 079
Sweden	2 600 000	422 300 000	424 900 000	141 633 334	138 929 600	2 351 764 352	- 140 323 242	34 519 185	2 384 889 895	2,30	2 809 789 895
United Kingdom	9 500 000	2 541 100 000	2 550 600 000	850 200 000	2 446 180 200	12 429 412 122	111 935 597	- 3 441 967 015	11 545 560 904	11,15	14 096 160 904
Total	123 400 000	15 595 800 000	15 719 200 000	5 239 733 333	13 277 325 100	90 264 587 417	0	0	103 541 912 517	100,00	119 261 112 517

⁽¹⁾ p.m. (own resources + other revenue = total revenue = total expenditure); (119 261 112 517 + 3 685 284 647 = 122 946 397 164 = 122 946 397 164).⁽²⁾ Total own resources as percentage of GNI: (119 261 112 517) / (12 056 189 400 000) = 0,99 %; own resources ceiling as percentage of GNI: 1,23 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Title	Heading	Budget 2010	Amending budget No 4/2010	New amount
1	OWN RESOURCES	119 261 112 517		119 261 112 517
3	SURPLUSES, BALANCES AND ADJUSTMENTS	2 253 591 199		2 253 591 199
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 179 589 448		1 179 589 448
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	68 894 000		68 894 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH EU/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	p.m.		p.m.
9	MISCELLANEOUS REVENUE	30 210 000		30 210 000
Total		122 946 397 164		122 946 397 164

TITLE 1

OWN RESOURCES

Title Chapter	Heading	Budget 2010	Amending budget No 4/2010	New amount
1 0	AGRICULTURAL DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2(1)(a) OF DECISION 2000/597/EC, EURATOM)	—		—
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	14 079 700 000	1 516 100 000	15 595 800 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM	13 950 917 375	– 673 592 275	13 277 325 100
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2007/436/EC, EURATOM	91 107 095 142	– 842 507 725	90 264 587 417
1 5	CORRECTION OF BUDGETARY IMBALANCES	—		—
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN	—		—
Title 1 — Total		119 261 112 517		119 261 112 517

TITLE 1

OWN RESOURCES

CHAPTER 1 2 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM

Title Chapter Article Item	Heading	Budget 2010	Amending budget No 4/2010	New amount
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(a) OF DECISION 2007/436/EC, EURATOM			
1 2 0	<i>Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom</i>	14 079 700 000	1 516 100 000	15 595 800 000
	Chapter 1 2 — Total	14 079 700 000	1 516 100 000	15 595 800 000

1 2 0

Customs duties and other duties referred to in Article 2(1)(a) of Decision 2007/436/EC, Euratom

Budget 2010	Amending budget No 4/2010	New amount
14 079 700 000	1 516 100 000	15 595 800 000

Remarks

New content for former Article 1 2 0 since 2009 (joining of duties of former Articles 1 0 0 and 1 2 0)

The assignment of customs duties as own resources to the financing of common expenditure is the logical consequence of the free movement of goods within the Union.

Figures are net of collection costs.

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)(a) thereof.

CHAPTER 12 — CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(A) OF DECISION 2007/436/EC, EURATOM
 (cont'd)

120 (cont'd)

Member State	Budget 2010	Amending budget No 4/2010	New amount
Belgium	1 547 600 000	– 107 200 000	1 440 400 000
Bulgaria	73 800 000	– 21 100 000	52 700 000
Czech Republic	193 300 000	– 15 900 000	177 400 000
Denmark	284 100 000	17 800 000	301 900 000
Germany	2 683 300 000	471 300 000	3 154 600 000
Estonia	22 600 000	– 6 800 000	15 800 000
Ireland	173 300 000	– 1 100 000	172 200 000
Greece	194 000 000	– 31 000 000	163 000 000
Spain	1 037 100 000	– 200 000	1 036 900 000
France	979 000 000	301 600 000	1 280 600 000
Italy	1 318 100 000	383 600 000	1 701 700 000
Cyprus	38 400 000	– 7 200 000	31 200 000
Latvia	11 600 000	7 900 000	19 500 000
Lithuania	45 700 000	– 1 500 000	44 200 000
Luxembourg	12 000 000	– 600 000	11 400 000
Hungary	92 400 000	7 600 000	100 000 000
Malta	10 600 000	– 800 000	9 800 000
Netherlands	1 790 300 000	86 900 000	1 877 200 000
Austria	171 200 000	– 11 300 000	159 900 000
Poland	330 100 000	5 900 000	336 000 000
Portugal	112 800 000	15 400 000	128 200 000
Romania	152 400 000	– 21 200 000	131 200 000
Slovenia	80 200 000	– 6 700 000	73 500 000
Slovakia	128 200 000	– 40 000 000	88 200 000
Finland	136 200 000	– 11 300 000	124 900 000
Sweden	431 000 000	– 8 700 000	422 300 000
United Kingdom	2 030 400 000	510 700 000	2 541 100 000
<i>Article 120 — Total</i>	14 079 700 000	1 516 100 000	15 595 800 000

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM

Title Chapter Article Item	Heading	Budget 2010	Amending budget No 4/2010	New amount
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(b) OF DECISION 2007/436/EC, EURATOM			
1 3 0	<i>Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom</i>	13 950 917 375	– 673 592 275	13 277 325 100
	Chapter 13 — Total	13 950 917 375	– 673 592 275	13 277 325 100

1 3 0
Own resources accruing from value added tax pursuant to Article 2(1)(b) of Decision 2007/436/EC, Euratom

Budget 2010	Amending budget No 4/2010	New amount
13 950 917 375	– 673 592 275	13 277 325 100

Remarks

The applied uniform rate valid for all Member States to the harmonised VAT assessment bases determined according to EU/Community rules is fixed at 0,30 %. The assessment base to be taken into account for this purpose shall not exceed 50 % of GNI for each Member State. For the period 2007-2013 only, the rate of call of the VAT-based own resource for Austria shall be fixed at 0,225 %, for Germany at 0,15 % and for the Netherlands and Sweden at 0,10 %.

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 Articles 2(1)(b) and 2(4) thereof.

CHAPTER 13 — OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(B) OF DECISION 2007/436/EC, EURATOM (*cont'd*)

130 (*cont'd*)

Member State	Budget 2010	Amending budget No 4/2010	New amount
Belgium	432 974 400	– 1 148 400	431 826 000
Bulgaria	51 297 450	– 4 007 850	47 289 600
Czech Republic	191 989 800	– 6 381 000	185 608 800
Denmark	301 596 900	– 21 993 300	279 603 600
Germany	1 600 006 200	– 8 554 500	1 591 451 700
Estonia	20 010 600	– 629 400	19 381 200
Ireland	202 476 150	– 10 388 550	192 087 600
Greece	363 264 900	– 38 630 400	324 634 500
Spain	1 544 012 550	– 372 619 950	1 171 392 600
France	2 732 617 200	– 130 790 400	2 601 826 800
Italy	2 032 880 400	– 219 113 100	1 813 767 300
Cyprus	26 430 600	– 1 240 500	25 190 100
Latvia	21 065 700	– 763 200	20 302 500
Lithuania	39 177 900	254 550	39 432 450
Luxembourg	42 964 350	– 1 699 650	41 264 700
Hungary	114 503 100	8 997 900	123 501 000
Malta	8 699 400	– 452 700	8 246 700
Netherlands	282 854 800	– 25 782 800	257 072 000
Austria	282 071 025	4 345 875	286 416 900
Poland	429 843 600	68 265 000	498 108 600
Portugal	232 538 700	7 381 500	239 920 200
Romania	148 650 000	– 14 535 000	134 115 000
Slovenia	54 309 750	– 2 604 900	51 704 850
Slovakia	87 484 500	– 11 662 500	75 822 000
Finland	241 269 600	– 9 021 000	232 248 600
Sweden	128 660 200	10 269 400	138 929 600
United Kingdom	2 337 267 600	108 912 600	2 446 180 200
<i>Article 130 — Total</i>	13 950 917 375	– 673 592 275	13 277 325 100

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 2010	Amending budget No 4/2010	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	<i>Own resources based on gross national income pursuant to Article 2(1)(c) of Decision 2007/436/EC, Euratom</i>	91 107 095 142	– 842 507 725	90 264 587 417
	Chapter 1 4 — Total	91 107 095 142	– 842 507 725	90 264 587 417

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

Budget 2010	Amending budget No 4/2010	New amount
91 107 095 142	– 842 507 725	90 264 587 417

Remarks

The rate to be applied to the Member States' gross national income for this financial year is 0,7487 %.

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*)

140 (*cont'd*)

Member State	Budget 2010	Amending budget No 4/2010	New amount
Belgium	2 619 095 356	1 781 418	2 620 876 774
Bulgaria	263 472 266	– 16 295 232	247 177 034
Czech Republic	986 091 660	– 2 261 297	983 830 363
Denmark	1 857 508 634	– 88 965 196	1 768 543 438
Germany	18 559 777 993	75 316 119	18 635 094 112
Estonia	102 777 782	– 4 479 573	98 298 209
Ireland	1 039 951 304	– 81 179 153	958 772 151
Greece	1 865 789 162	– 134 014 339	1 731 774 823
Spain	7 930 306 182	– 220 522 042	7 709 784 140
France	15 023 327 531	– 214 503 095	14 808 824 436
Italy	11 640 764 075	– 190 715 577	11 450 048 498
Cyprus	135 751 973	– 10 019 930	125 732 043
Latvia	139 147 237	– 8 946 958	130 200 279
Lithuania	203 533 198	– 6 712 920	196 820 278
Luxembourg	220 672 073	– 14 706 435	205 965 638
Hungary	648 849 656	48 443 061	697 292 717
Malta	44 681 570	– 3 519 588	41 161 982
Netherlands	4 472 433 679	– 114 485 036	4 357 948 643
Austria	2 108 137 914	– 13 108 490	2 095 029 424
Poland	2 207 748 479	278 474 753	2 486 223 232
Portugal	1 194 357 578	3 162 752	1 197 520 330
Romania	1 001 978 594	– 124 160 287	877 818 307
Slovenia	278 943 941	– 20 868 093	258 075 848
Slovakia	532 935 357	– 47 335 827	485 599 530
Finland	1 383 466 879	– 68 468 165	1 314 998 714
Sweden	2 266 172 121	85 592 231	2 351 764 352
United Kingdom	12 379 422 948	49 989 174	12 429 412 122
<i>Article 140 — Total</i>	91 107 095 142	– 842 507 725	90 264 587 417

CHAPTER 1 5 — CORRECTION OF BUDGETARY IMBALANCES

Title Chapter Article Item	Heading	Budget 2010	Amending budget No 4/2010	New amount
1 5	CORRECTION OF BUDGETARY IMBALANCES			
1 5 0	<i>Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom</i>	0	0	0
	Chapter 1 5 — Total	0	0	0

1 5 0 *Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2007/436/EC, Euratom*

Budget 2010	Amending budget No 4/2010	New amount
0	0	0

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 Articles 4 and 5 thereof.

CHAPTER 15 — CORRECTION OF BUDGETARY IMBALANCES (*cont'd*)150 (*cont'd*)

Member State	Budget 2010	Amending budget No 4/2010	New amount
Belgium	184 436 541	– 17 533 025	166 903 516
Bulgaria	18 553 701	– 2 812 894	15 740 807
Czech Republic	69 440 517	– 6 787 916	62 652 601
Denmark	130 805 649	– 18 180 698	112 624 951
Germany	233 303 187	– 22 647 042	210 656 145
Estonia	7 237 605	– 977 747	6 259 858
Ireland	73 233 310	– 12 176 474	61 056 836
Greece	131 388 763	– 21 105 323	110 283 440
Spain	558 451 694	– 67 474 745	490 976 949
France	1 057 941 839	– 114 881 526	943 060 313
Italy	819 741 920	– 90 576 255	729 165 665
Cyprus	9 559 646	– 1 552 738	8 006 908
Latvia	9 798 740	– 1 507 284	8 291 456
Lithuania	14 332 796	– 1 798 824	12 533 972
Luxembourg	15 539 714	– 2 423 344	13 116 370
Hungary	45 691 955	– 1 286 736	44 405 219
Malta	3 146 474	– 525 183	2 621 291
Netherlands	56 220 125	– 6 956 695	49 263 430
Austria	26 500 064	– 2 817 285	23 682 779
Poland	155 469 518	2 858 948	158 328 466
Portugal	84 106 590	– 7 845 716	76 260 874
Romania	70 559 274	– 14 657 767	55 901 507
Slovenia	19 643 216	– 3 208 347	16 434 869
Slovakia	37 529 276	– 6 605 171	30 924 105
Finland	97 423 656	– 13 681 486	83 742 170
Sweden	28 486 611	– 1 901 631	26 584 980
United Kingdom	– 3 958 542 381	439 062 904	– 3 519 479 477
<i>Article 150 — Total</i>	0	0	0

CHAPTER 16 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN

Title Chapter Article Item	Heading	Budget 2010	Amending budget No 4/2010	New amount
1 6	GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN			
1 6 0	Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom	0	0	0
	Chapter 1 6 — Total	0	0	0

1 6 0 *Gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden pursuant to Article 2(5) of Decision 2007/436/EC, Euratom*

Budget 2010	Amending budget No 4/2010	New amount
0	0	0

Remarks

For the period 2007-2013 only, the Netherlands benefits from a gross reduction in its annual GNI contribution of EUR 605 million and Sweden from a gross reduction in its annual GNI contribution of EUR 150 000 000, measured in 2004 prices. These amounts are adjusted to current prices.

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2007/436/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), and in particular Article 10(9) thereof.

Council Decision 2007/436/EC, Euratom of 7 June 2007 on the system of the Communities' own resources (OJ L 163, 23.6.2007, p. 17), and in particular Article 2(5) thereof.

CHAPTER 16 — GROSS REDUCTION IN THE ANNUAL GNI-BASED CONTRIBUTION GRANTED TO THE NETHERLANDS AND SWEDEN (cont'd)

160 (cont'd)

Member State	Budget 2010	Amending budget No 4/2010	New amount
Belgium	23 368 678	234 161	23 602 839
Bulgaria	2 350 811	– 124 808	2 226 003
Czech Republic	8 798 327	61 757	8 860 084
Denmark	16 573 479	– 646 502	15 926 977
Germany	165 598 200	2 223 928	167 822 128
Estonia	917 027	– 31 783	885 244
Ireland	9 278 886	– 644 469	8 634 417
Greece	16 647 361	– 1 051 511	15 595 850
Spain	70 757 550	– 1 325 522	69 432 028
France	134 044 491	– 680 613	133 363 878
Italy	103 863 827	– 748 088	103 115 739
Cyprus	1 211 237	– 78 932	1 132 305
Latvia	1 241 531	– 68 986	1 172 545
Lithuania	1 816 009	– 43 504	1 772 505
Luxembourg	1 968 930	– 114 065	1 854 865
Hungary	5 789 311	490 300	6 279 611
Malta	398 668	– 27 975	370 693
Netherlands	– 611 488 606	– 658 554	– 612 147 160
Austria	18 809 699	57 514	18 867 213
Poland	19 698 467	2 691 722	22 390 189
Portugal	10 656 564	127 949	10 784 513
Romania	8 940 077	– 1 034 706	7 905 371
Slovenia	2 488 856	– 164 701	2 324 155
Slovakia	4 755 075	– 381 910	4 373 165
Finland	12 343 877	– 501 389	11 842 488
Sweden	– 141 282 787	959 545	– 140 323 242
United Kingdom	110 454 455	1 481 142	111 935 597
<i>Article 160 — Total</i>	0	0	0

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2010	Amending budget No 4/2010	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	2 253 591 199		2 253 591 199
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM 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) TO (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.	0	0
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	p.m.	0	0
3 7	ADJUSTMENT RELATING TO THE IMPLEMENTATION OF THE OWN RESOURCES DECISION 2007/436/EC, EURATOM	—		—
Title 3 — Total		2 253 591 199		2 253 591 199

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Title Chapter Article Item	Heading	Budget 2010	Amending budget No 4/2010	New amount
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 5 0	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom			
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	0	0
	Article 3 5 0 — Subtotal	p.m.	0	0
	Chapter 3 5 — Total	p.m.	0	0

3 5 0 **Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom**

3 5 0 4 Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Budget 2010	Amending budget No 4/2010	New amount
p.m.	0	0

Remarks

Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom.

The new figures correspond to the result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom in respect of the financial year 2006.

CHAPTER 3 5 — RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM (cont'd)

3 5 0 (cont'd)

3 5 0 4 (cont'd)

Member State	Budget 2010	Amending budget No 4/2010	New amount
Belgium	p.m.	5 025 912	5 025 912
Bulgaria	p.m.	489 243	489 243
Czech Republic	p.m.	1 177 440	1 177 440
Denmark	p.m.	– 9 197 734	– 9 197 734
Germany	p.m.	39 179 773	39 179 773
Estonia	p.m.	– 69 352	– 69 352
Ireland	p.m.	2 623 764	2 623 764
Greece	p.m.	65 528 142	65 528 142
Spain	p.m.	22 584 489	22 584 489
France	p.m.	– 22 588 521	– 22 588 521
Italy	p.m.	– 94 910 109	– 94 910 109
Cyprus	p.m.	107 925	107 925
Latvia	p.m.	1 017 474	1 017 474
Lithuania	p.m.	– 725 966	– 725 966
Luxembourg	p.m.	– 281 514	– 281 514
Hungary	p.m.	– 6 699 387	– 6 699 387
Malta	p.m.	128 050	128 050
Netherlands	p.m.	10 720 377	10 720 377
Austria	p.m.	– 499 052	– 499 052
Poland	p.m.	8 677 483	8 677 483
Portugal	p.m.	1 266 237	1 266 237
Romania	p.m.	6 495 846	6 495 846
Slovenia	p.m.	1 562 004	1 562 004
Slovakia	p.m.	4 478 030	4 478 030
Finland	p.m.	4 653 367	4 653 367
Sweden	p.m.	6 038 398	6 038 398
United Kingdom	p.m.	– 46 782 319	– 46 782 319
Item 3 5 0 4 — Total	p.m.	0	0

CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM

Title Chapter Article Item	Heading	Budget 2010	Amending budget No 4/2010	New amount
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 6 0	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom			
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	0	0
	Article 3 6 0 — Subtotal	p.m.	0	—
	Chapter 3 6 — Total	p.m.	0	0

3 6 0 **Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom**

3 6 0 4 Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom

Budget 2010	Amending budget No 4/2010	New amount
p.m.	0	0

Remarks

Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom. The new figures correspond to the update of the UK correction for the year 2008.

CHAPTER 3 6 — RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM (*cont'd*)

3 6 0 (*cont'd*)

3 6 0 4 (*cont'd*)

Member State	Budget 2010	Amending budget No 4/2010	New amount
Belgium	p.m.	– 3 504 541	– 3 504 541
Bulgaria	p.m.	– 1 523 420	– 1 523 420
Czech Republic	p.m.	496 143	496 143
Denmark	p.m.	– 8 155 544	– 8 155 544
Germany	p.m.	– 213 638	– 213 638
Estonia	p.m.	– 602 251	– 602 251
Ireland	p.m.	– 7 602 523	– 7 602 523
Greece	p.m.	– 7 281 407	– 7 281 407
Spain	p.m.	– 17 398 703	– 17 398 703
France	p.m.	– 22 865 571	– 22 865 571
Italy	p.m.	– 18 521 220	– 18 521 220
Cyprus	p.m.	– 379 606	– 379 606
Latvia	p.m.	224 016	224 016
Lithuania	p.m.	– 1 577 325	– 1 577 325
Luxembourg	p.m.	– 2 092 216	– 2 092 216
Hungary	p.m.	– 2 763 065	– 2 763 065
Malta	p.m.	– 170 277	– 170 277
Netherlands	p.m.	– 5 075 335	– 5 075 335
Austria	p.m.	– 501 383	– 501 383
Poland	p.m.	– 2 489 164	– 2 489 164
Portugal	p.m.	– 312 262	– 312 262
Romania	p.m.	– 10 996 050	– 10 996 050
Slovenia	p.m.	– 1 405 069	– 1 405 069
Slovakia	p.m.	– 3 676 917	– 3 676 917
Finland	p.m.	– 7 803 260	– 7 803 260
Sweden	p.m.	1 895 807	1 895 807
United Kingdom	p.m.	124 294 781	124 294 781
Item 3 6 0 4 — Total	p.m.	0	0

DEFINITIVE ADOPTION**of amending budget No 5 of the European Union for the financial year 2010**

(2010/775/EU, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 314(4)(a) and Article 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 2010, as finally adopted on 17 December 2009 ⁽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 7 to the general budget 2010, which the Commission drew up on 12 July 2010,

Having regard to the Council's position on draft amending budget No 7/2010, which the Council adopted on 13 September 2010,

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 22 September 2010,

DECLARES:

Sole Article

The procedure under Article 314 of the Treaty on the Functioning of the European Union is complete and amending budget No 5 of the European Union for the financial year 2010 has been definitively adopted.

Done at Strasbourg, 22 September 2010.

The President
J. BUZEK

⁽¹⁾ OJ L 248, 16.9.2002, p. 1.

⁽²⁾ OJ L 64, 12.3.2010.

⁽³⁾ OJ C 139, 14.6.2006, p. 1.

**DEFINITIVE ADOPTION OF AMENDING BUDGET No 5 OF THE EUROPEAN UNION FOR THE
FINANCIAL YEAR 2010**

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SECTION III
COMMISSION

REVENUE

Title	Heading	Budget 2010	Amending budget No 5/2010	New amount
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	918 609 528		918 609 528
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	66 600 000		66 600 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY/EU 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	p.m.	p.m.	p.m.
9	MISCELLANEOUS REVENUE	30 000 000		30 000 000
Total		1 168 209 528	p.m.	1 168 209 528

TITLE 8**BORROWING AND LENDING OPERATIONS**

Title Chapter	Heading	Budget 2010	Amending budget No 5/2010	New amount
8 0	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES	p.m.	p.m.	p.m.
8 1	LOANS GRANTED BY THE COMMISSION	p.m.		p.m.
8 2	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR NON-MEMBER COUNTRIES	p.m.		p.m.
8 3	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN NON-MEMBER COUNTRIES	p.m.		p.m.
8 5	REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES	p.m.		p.m.
Title 8 — Total		p.m.	p.m.	p.m.

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES

Title Chapter Article Item	Heading	Budget 2010	Amending budget No 5/2010	New amount
8 0	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES			
8 0 0	<i>European Union guarantee for Community/EU loans raised for balance of payments support</i>	p.m.		p.m.
8 0 1	<i>European Union guarantee for Euratom loans raised</i>	p.m.		p.m.
8 0 2	<i>European Union guarantee for EU loans raised for financial assistance under the European Financial Stabilisation Mechanism</i>		p.m.	p.m.
	Chapter 8 0 — Total	p.m.	p.m.	p.m.

8 0 2 *European Union guarantee for EU loans raised for financial assistance under the European Financial Stabilisation Mechanism*

Budget 2010	Amending budget No 5/2010	New amount
	p.m.	p.m.

*Remarks**New Article*

The Union guarantee is for loans raised on the capital markets or from financial institutions. The outstanding amount of loans or credit lines to be granted to Member States shall be in the limits foreseen in the legal basis.

This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Item 01 04 01 03, provided that this revenue has not been deducted from expenditure.

Annex B to this section gives a summary of borrowing-and-lending operations guaranteed by the general budget, including debt management, in respect of capital and interest.

Legal basis

For the legal basis, see the remark for Item 01 04 01 03 of the statement of expenditure in this section.

EXPENDITURE

Title	Heading	Budget 2010		Amending budget No 5/2010		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	ECONOMIC AND FINANCIAL AFFAIRS	448 527 528	405 487 528	p.m.	p.m.	448 527 528	405 487 528
	40 01 40, 40 02 41	142 485	142 485			142 485	142 485
		448 670 013	405 630 013			448 670 013	405 630 013
02	ENTERPRISE	795 026 177	638 215 377			795 026 177	638 215 377
	40 01 40	191 847	191 847			191 847	191 847
		795 218 024	638 407 224			795 218 024	638 407 224
03	COMPETITION	90 604 037	90 604 037			90 604 037	90 604 037
	40 01 40	203 854	203 854			203 854	203 854
		90 807 891	90 807 891			90 807 891	90 807 891
04	EMPLOYMENT AND SOCIAL AFFAIRS	11 248 325 559	8 546 105 577			11 248 325 559	8 546 105 577
	40 01 40, 40 02 41	25 423 970	25 423 970			25 423 970	25 423 970
		11 273 749 529	8 571 529 547			11 273 749 529	8 571 529 547
05	AGRICULTURE AND RURAL DEVELOPMENT	57 780 438 369	56 776 956 322			57 780 438 369	56 776 956 322
	40 01 40, 40 02 40	300 270 293	300 270 293			300 270 293	300 270 293
		58 080 708 662	57 077 226 615			58 080 708 662	57 077 226 615
06	ENERGY AND TRANSPORT	4 873 220 943	3 260 093 793			4 873 220 943	3 260 093 793
	40 01 40, 40 02 41	77 258 286	2 258 286			77 258 286	2 258 286
		4 950 479 229	3 262 352 079			4 950 479 229	3 262 352 079
07	ENVIRONMENT	456 191 504	365 601 504			456 191 504	365 601 504
	40 01 40, 40 02 41	15 164 898	5 164 898			15 164 898	5 164 898
		471 356 402	370 766 402			471 356 402	370 766 402
08	RESEARCH	5 142 057 404	4 138 251 404			5 142 057 404	4 138 251 404
	40 01 40	25 081	25 081			25 081	25 081
		5 142 082 485	4 138 276 485			5 142 082 485	4 138 276 485
09	INFORMATION SOCIETY AND MEDIA	1 624 729 281	1 593 029 781			1 624 729 281	1 593 029 781
	40 01 40, 40 02 41	3 585 001	3 585 001			3 585 001	3 585 001
		1 628 314 282	1 596 614 782			1 628 314 282	1 596 614 782
10	DIRECT RESEARCH	383 321 000	391 547 000			383 321 000	391 547 000
11	MARITIME AFFAIRS AND FISHERIES	988 114 718	806 199 272			988 114 718	806 199 272
	40 01 40, 40 02 41	13 079 514	13 079 514			13 079 514	13 079 514
		1 001 194 232	819 278 786			1 001 194 232	819 278 786
12	INTERNAL MARKET	67 855 793	66 655 793			67 855 793	66 655 793
	40 01 40, 40 02 41	6 125 941	6 125 941			6 125 941	6 125 941
		73 981 734	72 781 734			73 981 734	72 781 734
13	REGIONAL POLICY	38 896 488 874	28 767 371 131			38 896 488 874	28 767 371 131
	40 01 40	160 094	160 094			160 094	160 094
		38 896 648 968	28 767 531 225			38 896 648 968	28 767 531 225

Title	Heading	Budget 2010		Amending budget No 5/2010		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
14	TAXATION AND CUSTOMS UNION	135 060 164	107 042 164			135 060 164	107 042 164
	40 01 40	118 737	118 737			118 737	118 737
		135 178 901	107 160 901			135 178 901	107 160 901
15	EDUCATION AND CULTURE	1 499 915 842	1 442 377 342			1 499 915 842	1 442 377 342
	40 01 40, 40 02 41	143 552	143 552			143 552	143 552
		1 500 059 394	1 442 520 894			1 500 059 394	1 442 520 894
16	COMMUNICATION	217 524 021	209 529 021			217 524 021	209 529 021
	40 01 40	148 355	148 355			148 355	148 355
		217 672 376	209 677 376			217 672 376	209 677 376
17	HEALTH AND CONSUMER PROTECTION	676 467 462	541 485 462			676 467 462	541 485 462
	40 01 40, 40 02 41	200 652	200 652			200 652	200 652
		676 668 114	541 686 114			676 668 114	541 686 114
18	AREA OF FREEDOM, SECURITY AND JUSTICE	1 060 720 054	792 803 054			1 060 720 054	792 803 054
	40 01 40, 40 02 41	5 385 547	5 385 547			5 385 547	5 385 547
		1 066 105 601	798 188 601			1 066 105 601	798 188 601
19	EXTERNAL RELATIONS	4 209 069 026	3 628 209 402			4 209 069 026	3 628 209 402
	40 01 40, 40 02 41	54 753 484	29 753 484			54 753 484	29 753 484
		4 263 822 510	3 657 962 886			4 263 822 510	3 657 962 886
20	TRADE	78 917 119	81 917 119			78 917 119	81 917 119
	40 01 40	125 941	125 941			125 941	125 941
		79 043 060	82 043 060			79 043 060	82 043 060
21	DEVELOPMENT AND RELATIONS WITH AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES	1 646 409 016	1 607 609 507			1 646 409 016	1 607 609 507
	40 01 40, 40 02 41	155 025	155 025			155 025	155 025
		1 646 564 041	1 607 764 532			1 646 564 041	1 607 764 532
22	ENLARGEMENT	1 022 359 107	1 203 497 586			1 022 359 107	1 203 497 586
	40 01 40	62 971	62 971			62 971	62 971
		1 022 422 078	1 203 560 557			1 022 422 078	1 203 560 557
23	HUMANITARIAN AID	820 363 155	820 363 155			820 363 155	820 363 155
	40 01 40	44 026	44 026			44 026	44 026
		820 407 181	820 407 181			820 407 181	820 407 181
24	FIGHT AGAINST FRAUD	77 645 000	73 345 000			77 645 000	73 345 000
25	COMMISSION'S POLICY COORDINATION AND LEGAL ADVICE	187 523 615	187 523 615			187 523 615	187 523 615
	40 01 40	374 355	374 355			374 355	374 355
		187 897 970	187 897 970			187 897 970	187 897 970

Title	Heading	Budget 2010		Amending budget No 5/2010		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
26	COMMISSION'S ADMINISTRATION	981 618 151	998 618 151			981 618 151	998 618 151
	40 01 40, 40 02 41	32 085 997	14 735 997			32 085 997	14 735 997
		1 013 704 148	1 013 354 148			1 013 704 148	1 013 354 148
27	BUDGET	68 135 786	68 135 786			68 135 786	68 135 786
	40 01 40	111 533	111 533			111 533	111 533
		68 247 319	68 247 319			68 247 319	68 247 319
28	AUDIT	10 593 209	10 593 209			10 593 209	10 593 209
	40 01 40	23 214	23 214			23 214	23 214
		10 616 423	10 616 423			10 616 423	10 616 423
29	STATISTICS	140 747 470	120 323 470			140 747 470	120 323 470
	40 01 40	170 501	170 501			170 501	170 501
		140 917 971	120 493 971			140 917 971	120 493 971
30	PENSIONS AND RELATED EXPENDITURE	1 214 092 000	1 214 092 000			1 214 092 000	1 214 092 000
31	LANGUAGE SERVICES	387 288 152	387 288 152			387 288 152	387 288 152
	40 01 40	1 628 841	1 628 841			1 628 841	1 628 841
		388 916 993	388 916 993			388 916 993	388 916 993
40	RESERVES	1 286 045 995	658 695 995			1 286 045 995	658 695 995
	Total	137 978 231 536	119 589 753 714			137 978 231 536	119 589 753 714
	40 01 40, 40 02 40, 40 02 41	537 163 995	409 813 995	p.m.	p.m.	537 163 995	409 813 995
		138 515 395 531	119 999 567 709			138 515 395 531	119 999 567 709

TITLE 01

ECONOMIC AND FINANCIAL AFFAIRS

Overall objectives

— Foster European Union growth, employment creation and sustainable development.

— Promote prosperity beyond the European Union.

Title Chapter	Heading	FF	Budget 2010		Amending budget No 5/2010		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
01 01	ADMINISTRATIVE EXPENDITURE OF 'ECONOMIC AND FINANCIAL AFFAIRS' POLICY AREA 40 01 40	5	64 232 528	64 232 528			64 232 528	64 232 528
			142 485	142 485			142 485	142 485
			64 375 013	64 375 013			64 375 013	64 375 013
01 02	ECONOMIC AND MONETARY UNION	4	16 000 000	16 000 000			16 000 000	16 000 000
01 03	INTERNATIONAL ECONOMIC AND FINANCIAL AFFAIRS		98 985 000	90 000 000			98 985 000	90 000 000
01 04	FINANCIAL OPERATIONS AND INSTRUMENTS		269 310 000	235 255 000	p.m.	p.m.	269 310 000	235 255 000
	Title 01 — Total		448 527 528	405 487 528	p.m.	p.m.	448 527 528	405 487 528
	40 01 40, 40 02 41		142 485	142 485			142 485	142 485
			448 670 013	405 630 013			448 670 013	405 630 013

TITLE 01
ECONOMIC AND FINANCIAL AFFAIRS

CHAPTER 01 04 — FINANCIAL OPERATIONS AND INSTRUMENTS

Title Chapter Article Item	Heading	FF	Budget 2010		Amending budget No 5/2010		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
01 04	FINANCIAL OPERATIONS AND INSTRUMENTS							
01 04 01	European Union guarantees for lending operations							
01 04 01 01	European Union guarantee for EU/Community loans raised for balance-of-payments support	1.1	p.m.	p.m.			p.m.	p.m.
01 04 01 02	Guarantee for Euratom loans raised	1.1	p.m.	p.m.			p.m.	p.m.
01 04 01 03	European Union guarantee for Union loans raised for financial assistance under the European financial stabilisation mechanism				p.m.	p.m.	p.m.	p.m.
01 04 01 04	European Union guarantee for EU/Community loans raised for macro-financial assistance to third countries	4	p.m.	p.m.			p.m.	p.m.
01 04 01 05	Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and eastern Europe and the Commonwealth of Independent States	4	p.m.	p.m.			p.m.	p.m.
01 04 01 06	European Union guarantee for European Investment Bank loans to third countries	4	p.m.	p.m.			p.m.	p.m.
01 04 01 14	Provisioning of the Guarantee Fund	4	93 810 000	93 810 000			93 810 000	93 810 000
	<i>Article 01 04 01 — Subtotal</i>		93 810 000	93 810 000	p.m.	p.m.	93 810 000	93 810 000
01 04 04	Competitiveness and Innovation Framework Programme — Entrepreneurship and Innovation Programme	1.1	161 000 000	91 900 000			161 000 000	91 900 000
01 04 05	Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs)	1.1	p.m.	35 000 000			p.m.	35 000 000

CHAPTER 01 04 — FINANCIAL OPERATIONS AND INSTRUMENTS (cont'd)

Title Chapter Article Item	Heading	FF	Budget 2010		Amending budget No 5/2010		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
01 04 06	Completion of the 'Employment' initiative (1998 to 2000)	1.1	p.m.	45 000			p.m.	45 000
01 04 07	Participation in risk-capital funds for trans-European networks	1.1	p.m.	p.m.			p.m.	p.m.
01 04 09	European Investment Fund							
01 04 09 01	European Investment Fund — Provision of paid-up shares of subscribed capital	1.1	14 500 000	14 500 000			14 500 000	14 500 000
01 04 09 02	European Investment Fund — Callable portion of subscribed capital	1.1	p.m.	p.m.			p.m.	p.m.
	Article 01 04 09 — Subtotal		14 500 000	14 500 000			14 500 000	14 500 000
01 04 10	Nuclear safety	1.1	p.m.	p.m.			p.m.	p.m.
	Chapter 01 04 — Total		269 310 000	235 255 000	p.m.	p.m.	269 310 000	235 255 000

01 04 01 *European Union guarantees for lending operations*

01 04 01 03 European Union guarantee for Union loans raised for financial assistance under the European financial stabilisation mechanism

Budget 2010	Amending budget No 5/2010	New amount
	p.m.	p.m.

*Remarks**New item*

Article 122 (2) of the Treaty foresees the possibility of granting Union financial assistance to a Member State in difficulties or seriously threatened with severe difficulties caused by exceptional occurrences beyond its control.

The European Union guarantee is for loans raised on the capital markets or from financial institutions.

According to Article 2(2) of Council Regulation No 407/2010 of 11 May 2010, the outstanding amount of loans and credit lines granted to Member States under this stabilisation mechanism shall be limited to the margin available under the Union's own resources for payment appropriations.

This item constitutes the structure for the guarantee provided by the European Union. It will enable the Commission to service the debt should debtors default.

In order to honour its obligations, the Commission may draw on its cash resources to service the debt provisionally. Article 12 of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 2000/597/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1) shall apply.

CHAPTER 01 04 — FINANCIAL OPERATIONS AND INSTRUMENTS (*cont'd*)**01 04 01** (*cont'd*)01 04 01 03 (*cont'd*)

Annex B to this section gives a summary of borrowing-and-lending operations guaranteed by the general budget, including debt management, in respect of capital and interest.

Legal basis

Council Regulation (EU) No 407/2010 of 11 May 2010 establishing a European financial stabilisation mechanism (OJ L 118, 12.5.2010, p. 1).

Reference acts

Article 122 (2) of the Treaty on the Functioning of the European Union.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

Title	Heading	Budget 2010	Amending budget No 5/2010	New amount
1	OWN RESOURCES	119 261 112 517		119 261 112 517
3	SURPLUSES, BALANCES AND ADJUSTMENTS	2 253 591 199		2 253 591 199
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER UNION BODIES	1 179 589 448		1 179 589 448
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS	68 894 000		68 894 000
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH EU/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	p.m.	p.m.	p.m.
9	MISCELLANEOUS REVENUE	30 210 000		30 210 000
Total		122 946 397 164	p.m.	122 946 397 164

TITLE 8

BORROWING AND LENDING OPERATIONS

Title Chapter	Heading	Budget 2010	Amending budget No 5/2010	New amount
8 0	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES	p.m.	p.m.	p.m.
8 1	LOANS GRANTED BY THE COMMISSION	p.m.		p.m.
8 2	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR NON-MEMBER COUNTRIES	p.m.		p.m.
8 3	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN NON-MEMBER COUNTRIES	p.m.		p.m.
8 5	REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES	p.m.		p.m.
Title 8 — Total		p.m.	p.m.	p.m.

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 8 0 — REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES

Title Chapter Article Item	Heading	Budget 2010	Amending budget No 5/2010	New amount
8 0	REVENUE RESULTING FROM THE EUROPEAN UNION GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES			
8 0 0	<i>European Union guarantee for EU/Community loans raised for balance of payments support</i>	p.m.		p.m.
8 0 1	<i>European Union guarantee for Euratom loans raised</i>	p.m.		p.m.
8 0 2	<i>European Union guarantee for EU loans raised for financial assistance under the European Financial Stabilisation Mechanism</i>		p.m.	p.m.
	Chapter 8 0 — Total	p.m.	p.m.	p.m.

8 0 2 *European Union guarantee for EU loans raised for financial assistance under the European Financial Stabilisation Mechanism*

Budget 2010	Amending budget No 5/2010	New amount
	p.m.	p.m.

*Remarks**New Article*

The Union guarantee is for loans raised on the capital markets or from financial institutions. The outstanding amount of loans or credit lines to be granted to Member States shall be in the limits foreseen in the legal basis.

This article is intended to record any revenue arising from exercise of rights in connection with a guarantee under Item 01 04 01 03, provided that this revenue has not been deducted from expenditure.

A summary of borrowing and lending operations, including debt management, in capital and interest, is given in Part B of the Annex to Section III.

Legal basis

Council Regulation (EU) No 407/2010 of 11 May 2010 establishing a European financial stabilisation mechanism (OJ L 118, 12.5.2010, p. 1).

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