

KV-AH06-001-EN-C

ISSN 1600-7280

For more information on the EU budget and financial programming

EU budget:

<http://ec.europa.eu/budget/index.htm>
(available in English, French and German)

European Commission Directorate-General for the Budget:

http://ec.europa.eu/dgs/budget/index_en.htm

Dalia Grybauskaitė, Commissioner for Financial Programming and Budget:

http://ec.europa.eu/commission_barroso/grybauskaitė/index_en.htm

For feedback on the brochure:

budget@ec.europa.eu

EU budget 2007 Financial Report



ISBN 978-92-71-08496-6



9 789279 084966

EUROPEAN COMMISSION



How to obtain EU publications


Our priced publications are available from EU Bookshop (<http://bookshop.europa.eu>), where you can place an order with the sales agent of your choice.

The Publications Office has a worldwide network of sales agents. You can obtain their contact details by sending a fax to (352) 29 29-42758.

EU budget 2007 Financial Report

EUROPEAN COMMISSION





This report is published
under the responsibility
of the Directorate-General for the Budget.

Questions related to the report
can be addressed to
Aleksander Wolowiec
(Aleksander.Wolowiec@ec.europa.eu)
Anja Tenres
(Anja.Tenres@ec.europa.eu)
Gilles Revelin
(Gilles.Revelin@ec.europa.eu).

*Europe Direct is a service
to help you find answers to your questions
about the European Union*

Freephone number (*): 00 800 6 7 8 9 10 11

(*): Certain mobile telephone operators do not allow access to
00800 numbers or these calls may be billed.

A great deal of additional information on the
European Union is available on the Internet.
It can be accessed through the Europa server
(<http://europa.eu>).

Photo credit: Corbis

Cataloguing data can be found
at the end of this publication.

Luxembourg: Office for Official Publications
of the European Communities, 2008

ISBN 978-92-79-08496-6

© European Communities, 2008

Reproduction is authorised provided the source is
acknowledged.

Printed in Italy

PRINTED ON WHITE CHLORINE-FREE PAPER

Contents

5 Foreword

7 Introduction

2007: A year of major changes 7

11 SECTION I Expenditure

1.1. Expenditure by heading 11

1.2. Expenditure by Member State 25

41 SECTION II Revenue

45 SECTION III Implementation of the budget

ANNEXES 47

ANNEX 1
Financial framework49

ANNEX 2
Expenditure 1958–2007 by heading51

ANNEX 3
Revenue 1970–2007 by type of resource59

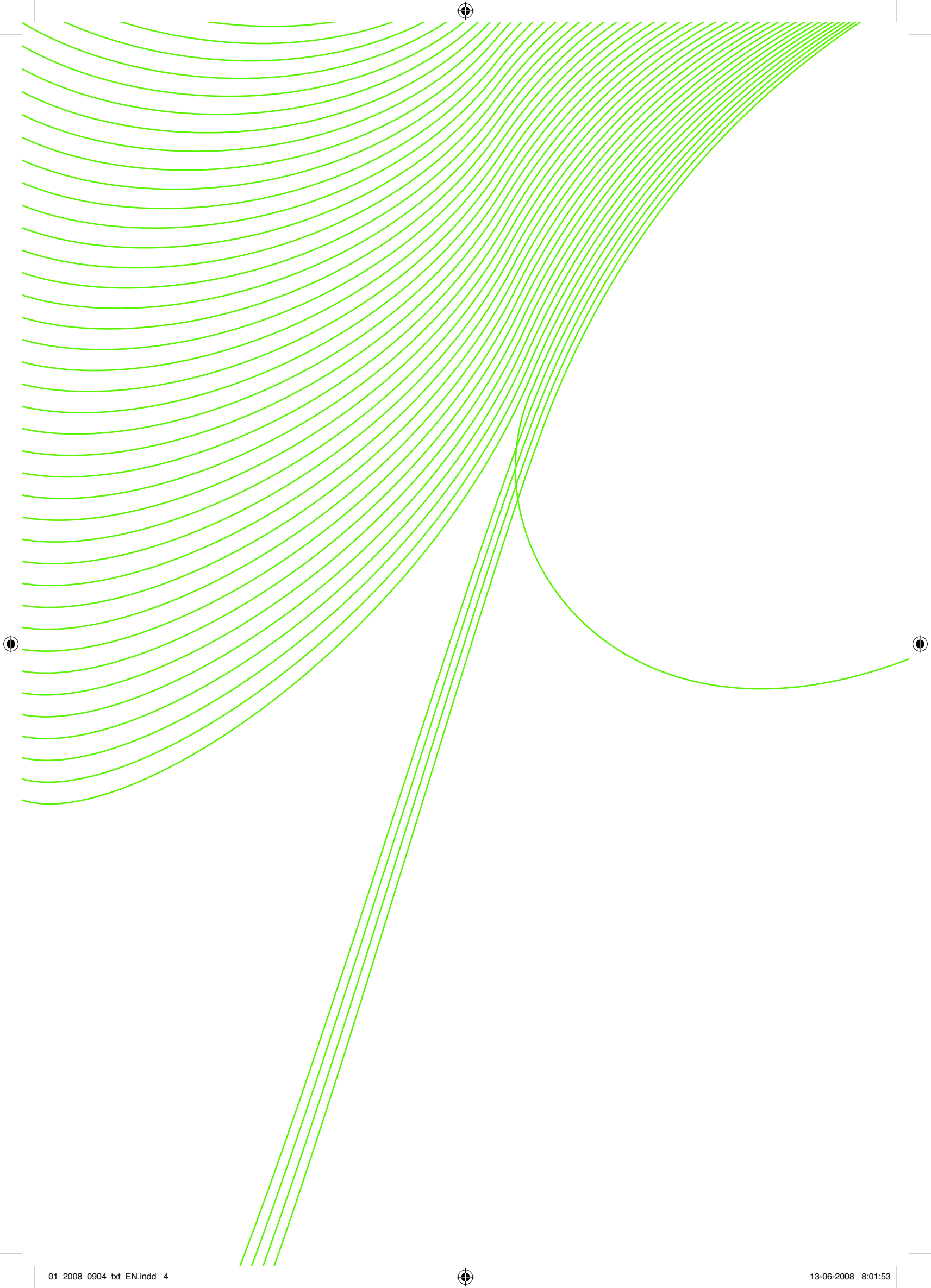
ANNEX 4
Revenue 1970–2007 and expenditure 1976–2007 by Member State65

ANNEX 5
Operating budgetary balances — Methodology and calculation79

ANNEX 6
Evaluation activities81

ANNEX 7
Borrowing and lending activities83

ANNEX 8
Glossary85



Foreword

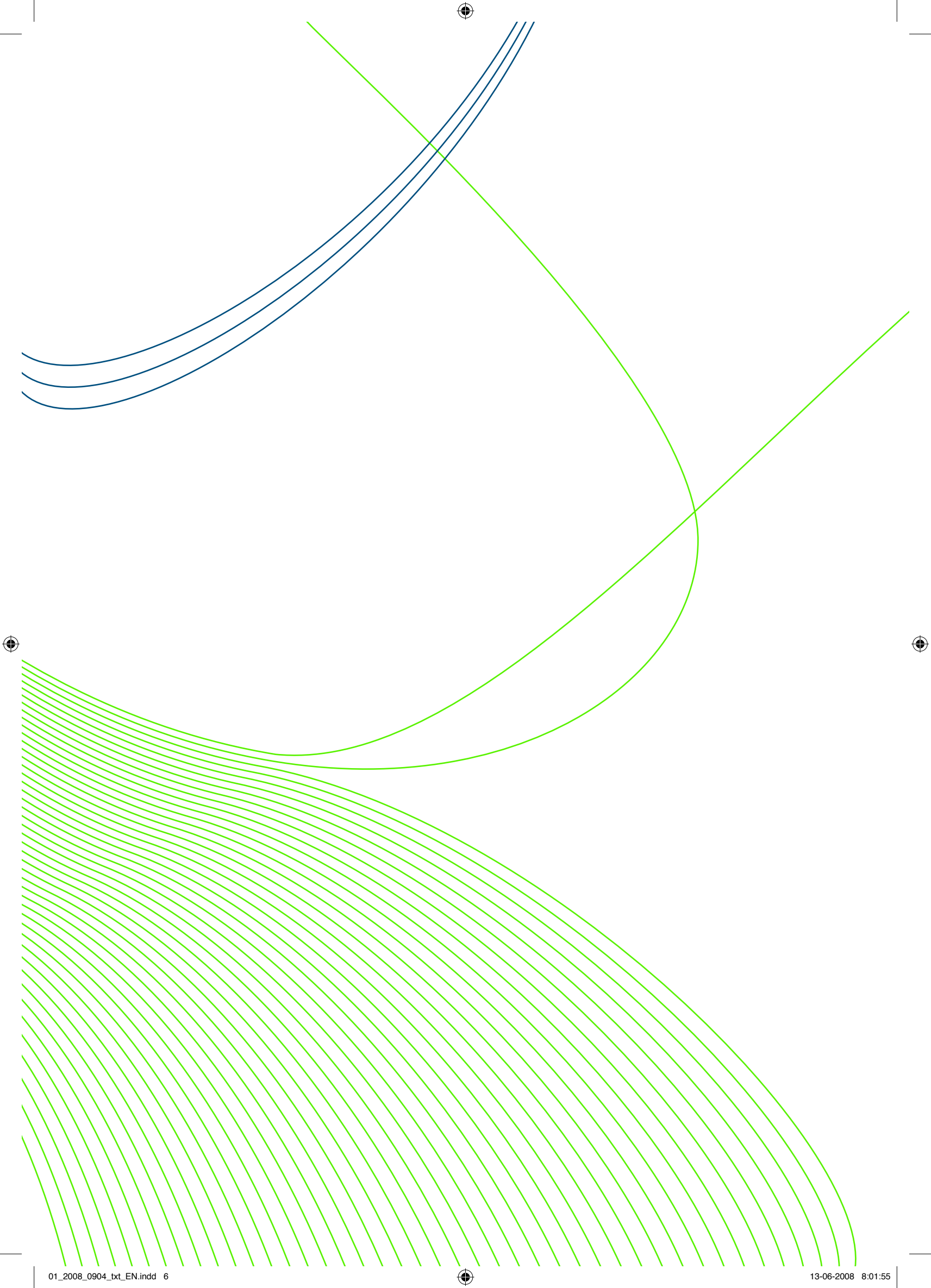


In an enlarged Europe of 27, the budget now serves almost 500 million people. It does so under a new set of priorities as fixed by the new 2007–13 financial framework, including economic progress, protecting the environment, reducing the prosperity gap between Europe's regions and securing its external borders.

As Budget Commissioner, my main concern is to make sure that the funds made available to meet the needs of EU citizens are well spent. The year 2007 was the first year of the new programming period where new rules have been a catalyst in getting a fresh generation of programmes off the ground. Thanks to this, as well as our active budget management, we were able to improve our budget execution rate — 99 % of 2007 budget payment appropriations were spent.

These achievements, however, are not a reason to be complacent in the months and years to come. The massive EU financial support to countries, regions and localities across Europe must continue to reach beneficiaries effectively. Maintaining quality spending remains our focus.

Dr Dalia Grybauskaitė
Commissioner for Financial Programming and Budget



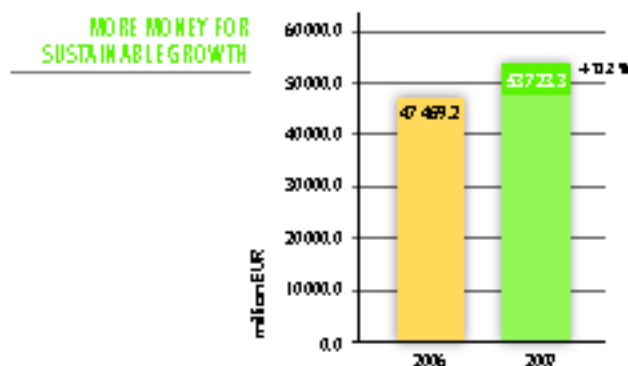
2007: A year of major changes

The 2007 budget inaugurated important changes at European Union level: a new multiannual financial framework (MFAFF), which will cover the period up to 2013, the implementation of a new generation of EU programmes, changes to the financing system of the EU budget, a series of relevant reforms aimed at making the EU spending more transparent, effective and accessible and, last but not least, the enlargement to two new members, namely Bulgaria and Romania, who joined the EU family on 1 January 2007.

The new 2007–13 financial framework: Investing in competitiveness for growth and employment

Sustainable growth and employment are the Union's key priorities. The Lisbon strategy has set out the path to attaining this growth and to increasing employment. The structure of expenditure of the 2007 budget reflects the EU's firm will to face the challenges of globalisation with adequate instruments.

In 2007, expenditure on sustainable growth amounted to EUR 53.7 billion in commitment appropriations (CA), which represents an increase of 13.2 % on 2006.



Key programmes such as competitiveness and innovation (CIP), trans-European networks (TENs) for transport and energy, lifelong learning, and the framework programme for research and technological development implemented the goals of the Lisbon strategy with increased financial resources.

Internal flexibility of the EU financial framework enabled an adaptation and shift in funds between policy headings, which helped secure the future of the European satellite navigation system (Galileo) and the brand new European Institute of Technology (EIT).

Alongside the normal programmes in the financial framework, a number of tools have been foreseen to reinforce the leverage effect of the EU budget. The European Globalisation Adjustment Fund (EGF) with a total budget of up to EUR 3 500 million (and an annual ceiling of up to EUR 500 million) supports workers affected by the changes in world trade patterns, assisting them with re-training and job searches. The European Union Solidarity Fund offers rapid financial assistance in the event of major disasters in a Member State or a candidate country with an annual ceiling of up to EUR 1 000 million. The Flexibility Instrument, with a budget of up to EUR 1 400 million (and an annual ceiling of up to EUR 200 million), finances special undertakings under one or more spending categories. For its part, the European Investment Bank has increased the capacity for loans and guarantees concerning research and development, trans-European networks and small and medium-sized enterprises (SMEs).

Adapting the financing of the EU budget

On 7 June 2007, the Council adopted an own resources decision (which shall enter into force after ratification by all Member States) adapting the financing of the EU budget, following the agreement reached on the 2007–13 financial framework.

Key elements were, on the one side, the changes to the correction of budgetary imbalances in favour of the United Kingdom to ensure that it paid its fair share of expenditure in the new Member States, and, on the other side, the introduction of certain corrections in favour of Germany, the Netherlands, Austria and Sweden.

The own resources decision adopted by the Council on 7 June 2007 shall enter into force after ratification by all Member States, with retroactive effect back to 1 January 2007.

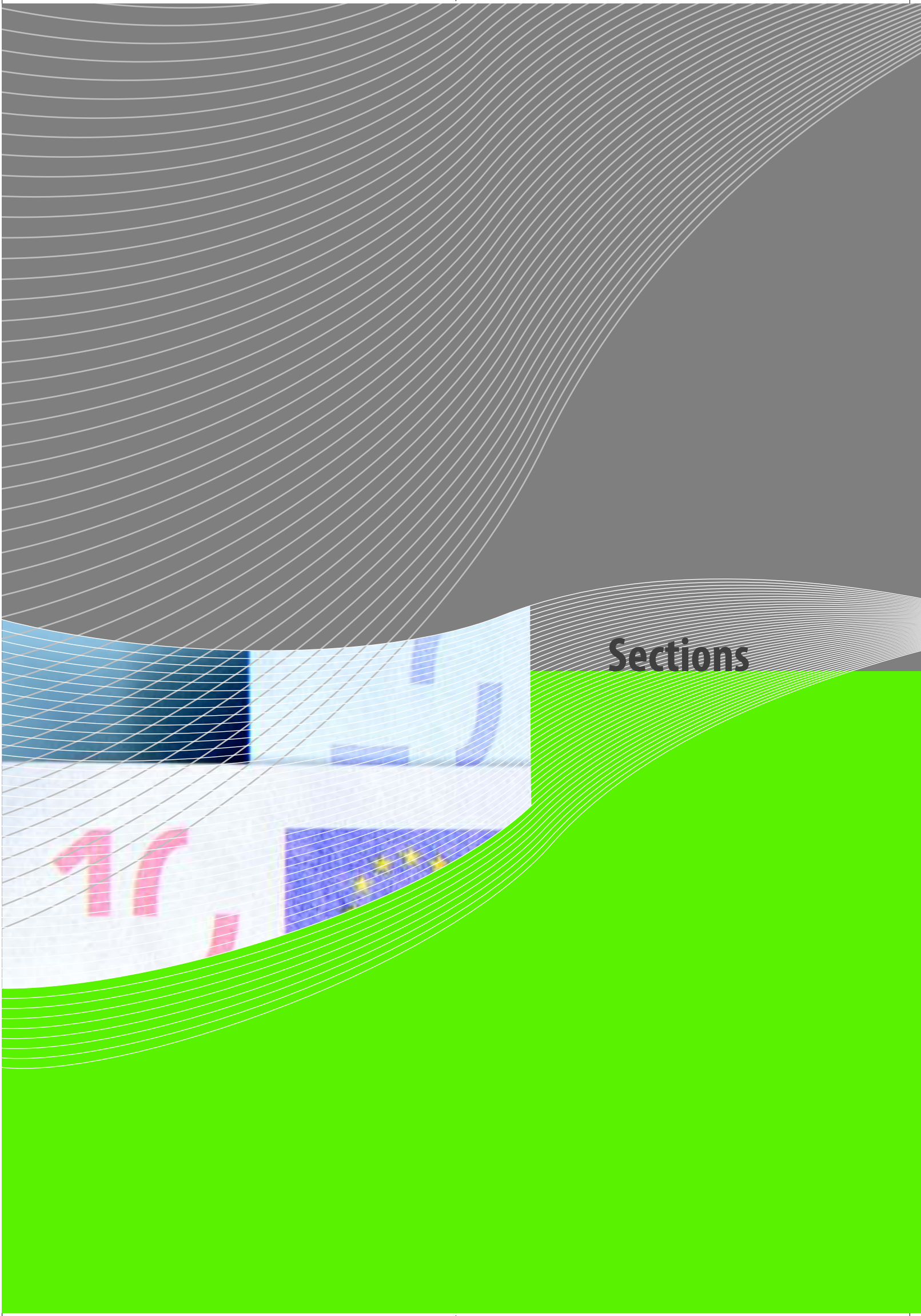
New funds, better rules: Enhancing flexibility, transparency and efficiency

New funds require better rules to measure up to real life situations. The new provisions of the financial regulation, which entered into force in May 2007, aim at simplifying procedures and reducing red tape.

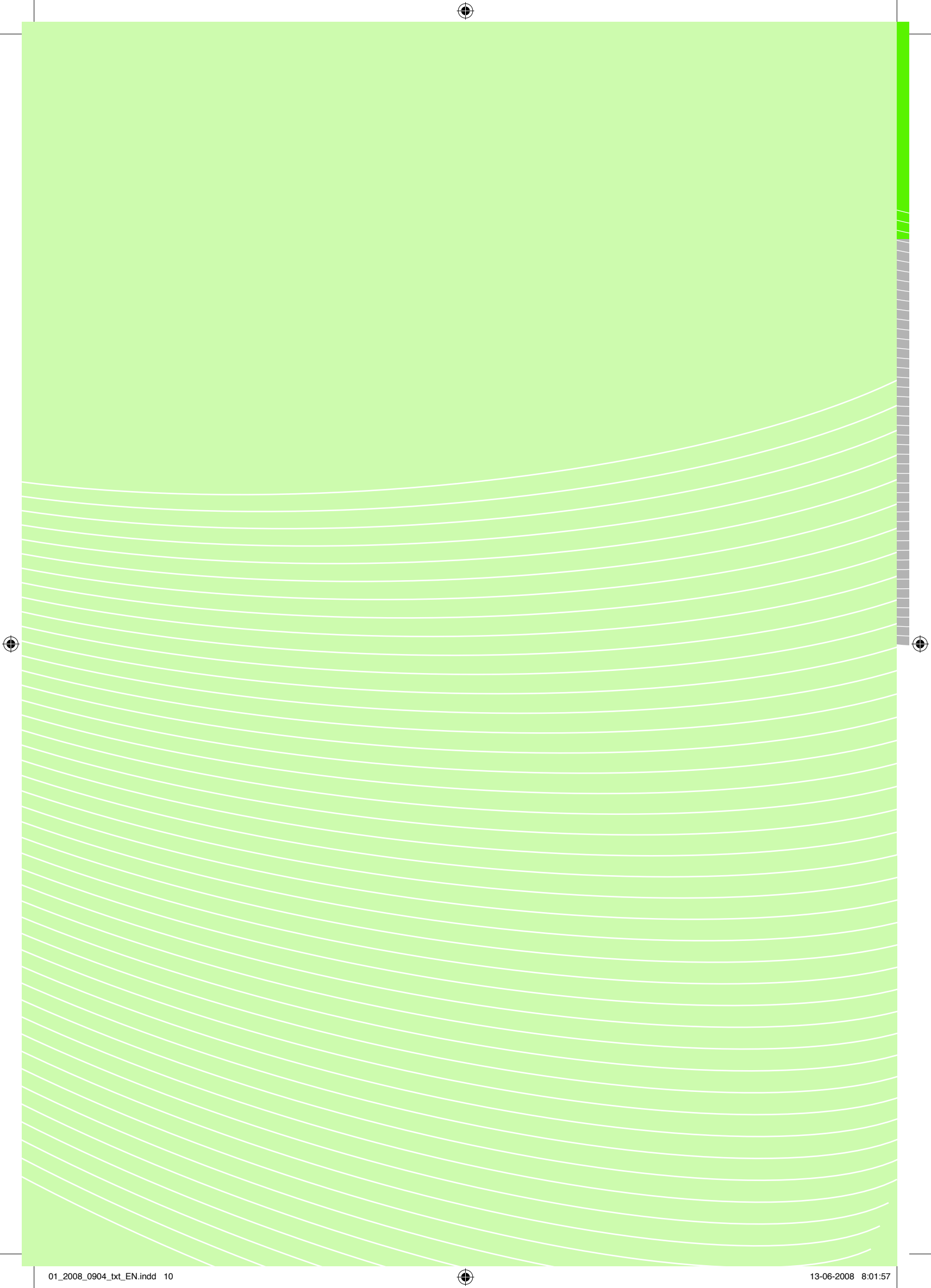
EU grants have become easier to access, in particular for beneficiaries with limited resources such as small non-governmental organisations (NGOs) and SMEs. For the first time ever, EU research grants have become available for individual researchers.

Better accountability and increased transparency are key elements to ensure that EU funds are used properly at all levels. Thanks to the new rules, Member States for the first time submitted in February 2008 summaries of the audits of EU funds undertaken by them in 2007. The publication of the list of beneficiaries who received EU money became compulsory. Member States must exchange information with the Commission on proven fraud cases.

Such measures have increased the effectiveness of EU policies and helped protect taxpayers' interests.



Sections



SECTION I Expenditure

1.1. Expenditure by heading

Focusing European Union spending on new challenges

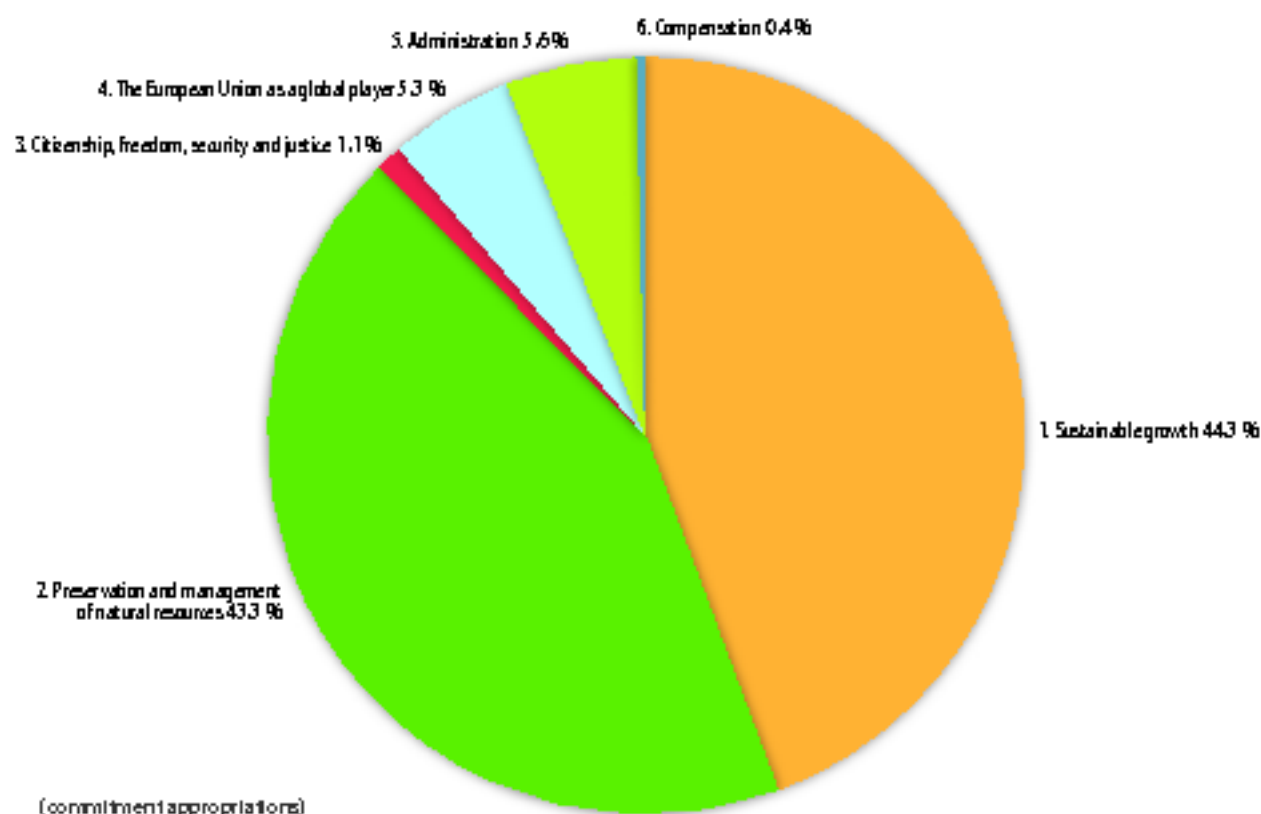
Three main priorities have been identified for the 2007–13 multiannual financial framework (MAFF):

- integrating the single market into the broader objective of sustainable growth, mobilising economic, social and environmental policies to that end; the goals for this priority are competitiveness, cohesion, and the preservation and management of natural resources;
- giving more substance to the concept of European citizenship by joining up the area of freedom, justice and security with access to basic public goods and services;
- establishing a coherent role for Europe as a global player — inspired by its core values — in assuming its regional responsibilities, promoting sustainable development, and contributing to civilian and strategic security.

The budget implemented in 2007 has been structured around six headings, thus reflecting these new priorities: 'Sustainable growth' with EUR 53.7 billion, representing the biggest share of implemented commitment appropriations (CA) in 2007; 'Preservation and management of natural resources' with EUR 52.6 billion in CA; 'Citizenship, freedom, security and justice' with EUR 1.4 billion; 'The European Union as a global player' with EUR 6.5 billion; and 'Administration' with EUR 6.7 billion; and finally 'Compensation' with EUR 0.4 billion in CA. Thus the total executed CA amounted to EUR 121.3 billion.

EU BUDGET 2007

EUR 121.3 billion



HEADING 1: SUSTAINABLE GROWTH**1a. Competitiveness for growth and employment**Implemented commitment appropriations (CA):
EUR 8.8 billion (+ 12.9 % on 2006)

RESEARCH AND INNOVATION FOR NEW JOBS AND A BETTER FUTURE

Competitiveness is the key strategic objective of the renewed Lisbon strategy on growth and jobs. The main expenditure area is research and development (R & D),

followed by transport and energy networks (TENs), lifelong learning, and competitiveness and innovation (CIP).

Framework programme for research and technological development

The framework programme for research and technological development inaugurated its seventh edition (FP7) in 2007. It finances projects related to health, nanotechnologies, energy, environment and transport. An important objective is to support research for the benefit of SMEs. The European Research Council (ERC) plays a central role by selecting and attracting outstanding scholars from all over the world. CA amounted to EUR 5.4 billion in 2007.

Lifelong learning

The development of an advanced knowledge society is instrumental to sustainable economic growth, more and better jobs and greater social cohesion. The lifelong learning programme encompasses four actions on school education (Comenius), higher education (Erasmus), vocational training (Leonardo da Vinci) and adult education (Grundtvig), offering opportunities for learners, teachers and trainers to study or teach in another Member State. CA amounted to EUR 911.8 million.

The trans-European networks programme and Marco Polo

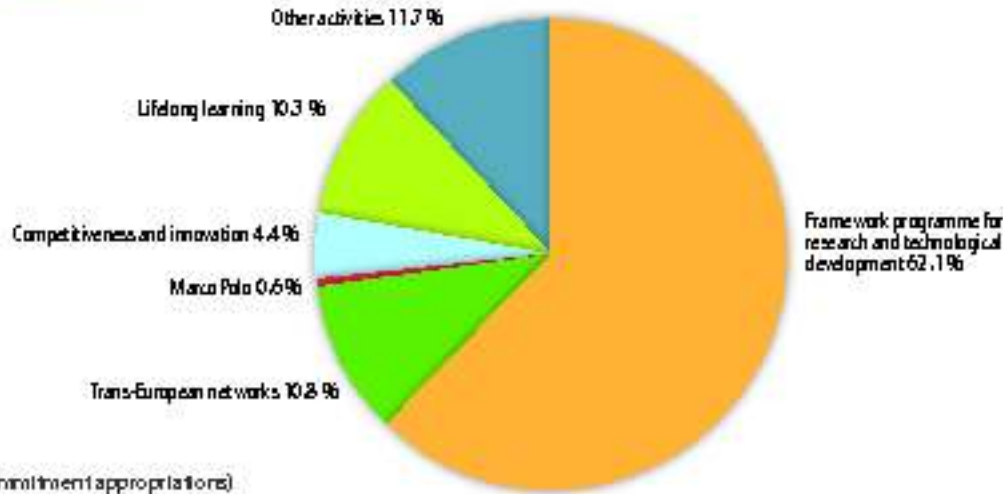
The trans-European networks programme (TEN) supports the linking of regions and national transport and energy networks through modern and efficient infrastructure. Marco Polo finances environmentally friendly forms of transport such as shipping, rail and inland waterways. These programmes totalled EUR 954.6 million and EUR 55.1 million in CA.

Competitiveness and innovation framework programme

The largest expenditure areas of the competitiveness and innovation framework programme (CIP) are represented by the entrepreneurship and innovation programme (EIP) supporting innovative enterprises through the European Investment Bank (EIB) and by the information and communication technology (ICT) policy support programme, which finances actions related to energy efficiency, renewable energy resources, diversification of fuels, and energy efficiency in transport. CA amounted to EUR 388.8 million.

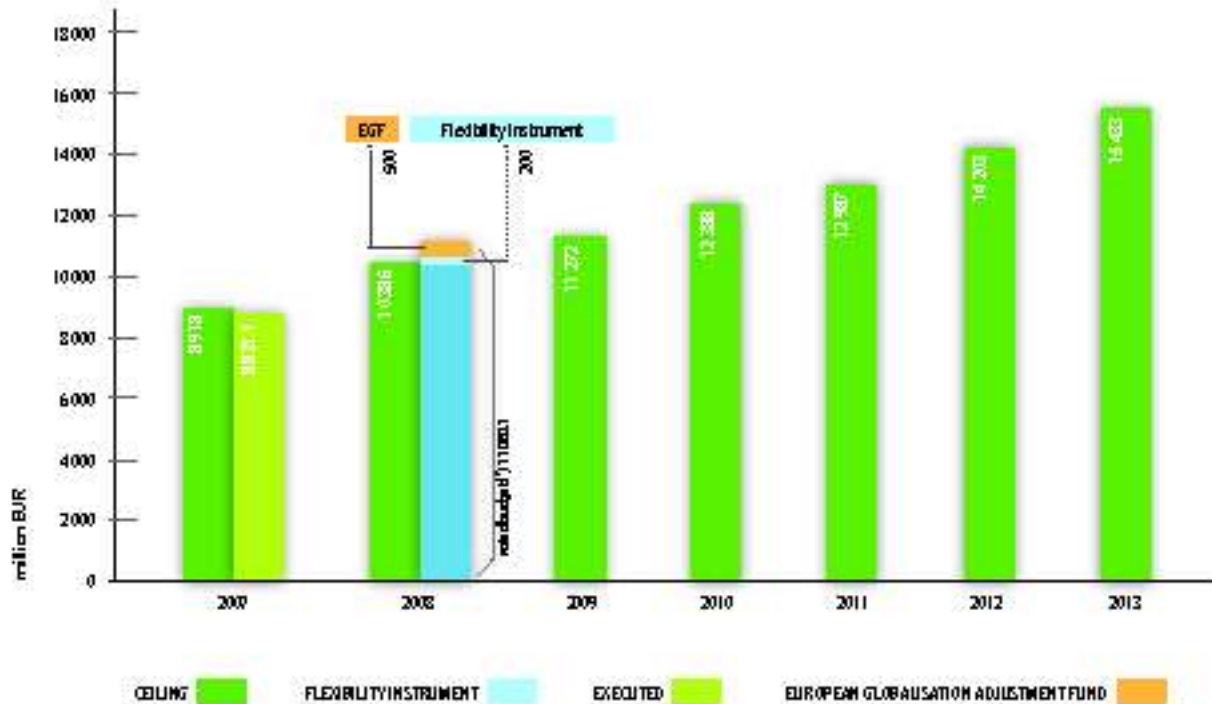
OTHER ACTIVITIES (MILLION EUR)

	Commitment appropriations
Nuclear decommissioning	244.0
Decentralised agencies	209.6
Social policy agenda	150.4
Customs 2013 and Fiscalis 2013	49.0
Decommissioning (direct research policy)	26.9
European Globalisation Adjustment Fund	18.6
Miscellaneous expenditure	334.6



(commitment appropriations)

MULTI-ANNUAL FINANCIAL FRAMEWORK 2007-13



(*) Up to and including the third amending budget.

(commitment appropriations)

The European Globalisation Adjustment Fund (EGF) already described in the Introduction (see p. 8) can be entered under the relevant heading, if necessary, over and above the ceilings. In 2007, it helped workers of the car manufacturing sector in France and workers of the mobile phone manufacturing sector in Germany and Finland.

The Flexibility Instrument has been mobilised for the 2008 budget year, in order to secure the start of Galileo and of the European Institute of Technology.

HEADING 1: SUSTAINABLE GROWTH**1b. Cohesion for growth and employment**Implemented commitment appropriations (CA):
EUR 44.9 billion (+ 13.2 % on 2006)

STIMULATING GROWTH POTENTIAL IN THE LEAST DEVELOPED REGIONS

Cohesion policy aims at strengthening economic, social and territorial cohesion by reducing disparities in the level of development among regions and Member States. This means investing in regions' potential to

promote competitiveness and improve convergence to the best standard. This heading is structured around three main objectives and supported by three funds.

1. Convergence objective

This is the priority objective replacing Objective 1 of the period 2000–06, with CA representing 77.7 % of total cohesion expenditure in 2007. It invests in long-term competitiveness, job creation and sustainable development in the less-developed regions and Member States. In the period 2007–13, 70.5 % of the resources available for this objective are allocated to regions with a GDP per capita less than 75 % of the EU-25 GDP and around 5 % is allocated to transitional support to regions that lost eligibility due to the statistical effect of enlargement. The remaining 24.5 % of the available resources are allocated via the Cohesion Fund (see below) to Member States whose GNI per capita is less than 90 % of the EU-25 average. Eligibility criteria are: population (structure, density, etc.), regional and national prosperity, surface area, and unemployment rates. CA amounted to EUR 34.9 billion, of which 7.1 were spent by the Cohesion Fund (see below).

2. Regional competitiveness and employment objective

This objective funds regions not covered by the convergence objective and aims at strengthening regions' competitiveness and attractiveness, as well as employment. In 2007, 20.2 % of CA of overall cohesion expenditure were dedicated to this objective. In the period 2007–13, 79 % of the funding is allocated among Member States according to the eligible population, regional prosperity, (un)employment, and population density of the regions covered. The remaining 21 % are allocated as transitional support to regions that were eligible for Objective 1 support in the period 2000–06 but whose GDP per capita increased above 75 % of the average GDP of EU-15. The latter regions lost eligibility under the convergence objective due to growth. CA amounted to EUR 9.0 billion in 2007.

Technical assistance

This expenditure area amounted to EUR 59.3 million in CA.

3. European territorial cooperation objective

This objective promotes cooperation at cross-border, transnational and interregional levels. It represented 2.0 % (CA) of total cohesion expenditure in 2007. It funds also peace and reconciliation actions in Northern Ireland. CA amounted to EUR 0.9 billion in 2007.

Cohesion Fund

Member States whose GNI per capita is less than 90 % of the average GNI of the EU-25 are eligible for funding from the Cohesion Fund, which is part of the convergence objective in the new programming period 2007–13. It finances trans-European transport networks, notably priority projects of European interest, other transport activities and environmental activities.

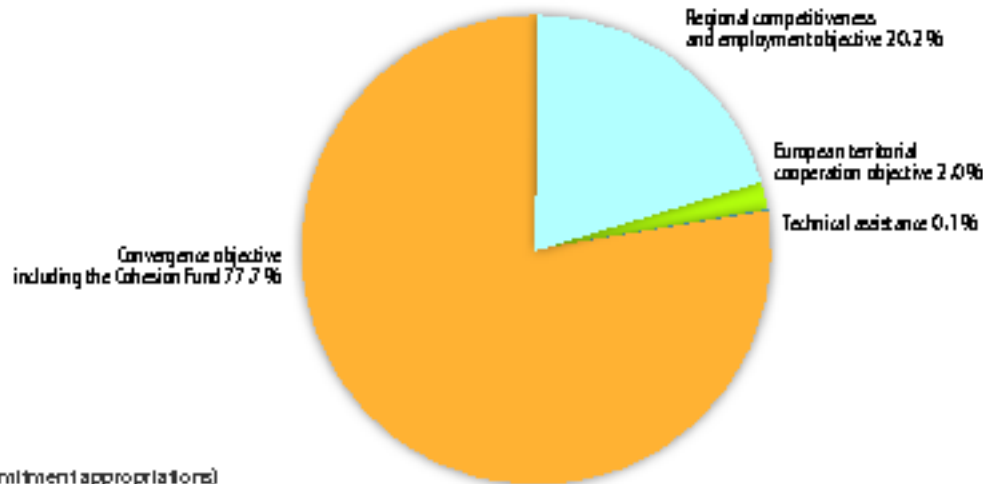
Other funds

The European Regional Development Fund (ERDF) co-finances infrastructure, productive investment, and regional and local development. The European Social Fund (ESF) supports employment opportunities by focusing on mobility of workers and their adaptation to industrial changes.

COHESION POLICY: OBJECTIVES AND FUNDS 2007–13

Objectives	Funds		
	ERDF	ESF	Cohesion Fund
Convergence	ERDF	ESF	Cohesion Fund
Regional competitiveness and employment	ERDF	ESF	
European territorial cooperation	ERDF		

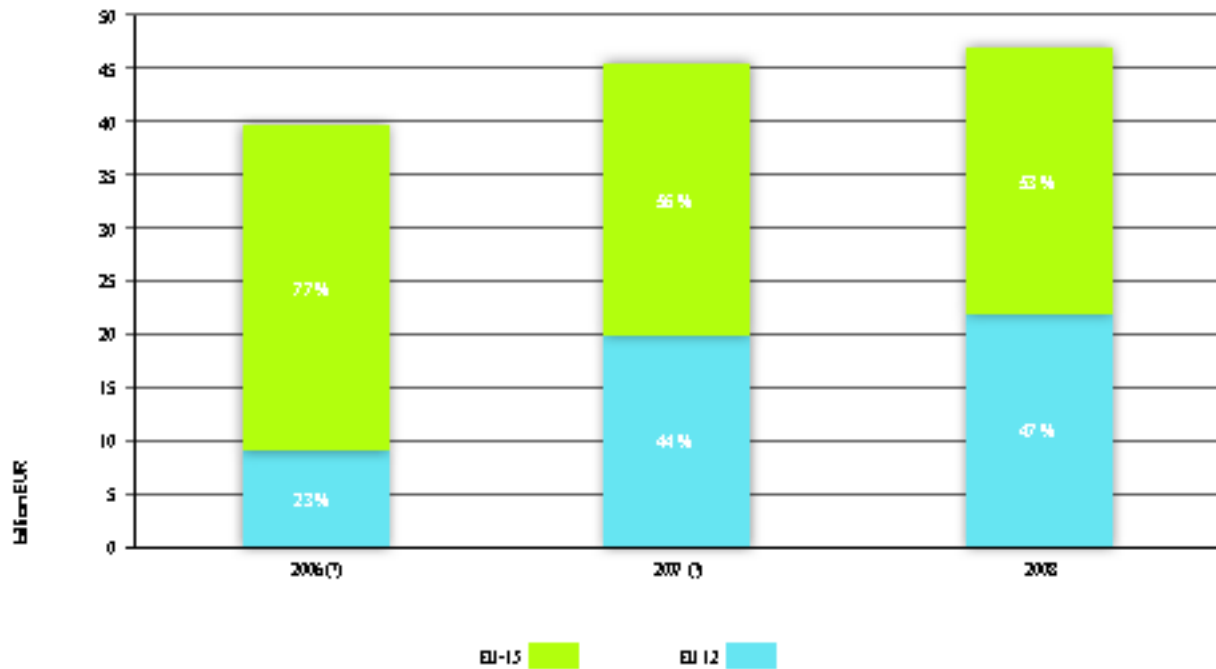
EUR 44.9 BILLION



(commitment appropriations)

REFOCUSING OF COHESION SUPPORT TOWARDS NEW MEMBER STATES

Phasing-in Cohesion and Structural Funds



(*) Data for EU-12 in 2006 and partially in 2007.

(commitment appropriations)

EU-12: States who joined the EU in 2004
 EU-15: EU-10 + RO and BU
 EU-15: Member States before 2004

EVOLUTION OF COMMITMENTS BETWEEN 2006 AND 2007 IN %

	GA
Convergence	+15.2 %
Regional competitiveness and employment	+12.5 %
European territorial cooperation	-29.0 %

HEADING 2: PRESERVATION AND MANAGEMENT OF NATURAL RESOURCES

Implemented commitment appropriations (CA):
EUR 52.6 billion (– 5.0 % on 2006)

IMPROVING COMPETITIVENESS, ENVIRONMENT AND QUALITY OF LIFE

Managing natural resources is one of the EU's most important tasks. Europe's common agricultural policy ob-

viously plays a central role, but so do the support to the EU's fishermen and efforts to preserve the environment.

Agriculture

Market policy is the first pillar of the common agricultural policy (CAP). Its current structure is the result of major reforms adopted by the EU farm ministers on 26 June 2003. Their key aim was to make the agricultural sector more competitive by severing the link between subsidies and production, while providing the necessary income stability to farmers. The new 'single farm payments' have been linked to the respect of environmental, food safety and animal welfare standards. A mechanism for financial discipline has been set up to ensure that the farm budget fixed until 2013 is not overshoot. Direct payments to new Member States increased gradually following the 10-year phasing-in rates scheme. The rates in 2007 amounted to 40 % for the Member States of the fifth enlargement and to 25 % for Romania and Bulgaria. A new instrument called 'modulation' allows transfer of funds from the first to the second pillar, rural development. CA amounted to EUR 41.9 billion.

Rural development

The second pillar of the CAP focuses on three thematic axes: improving competitiveness for farming and forestry; enhancing the environment and the countryside through support for land management; improving the quality of life in rural areas thanks to diversification of the rural economy. Axis 1 aims at creating a strong and dynamic European agri-food sector by focusing on the priorities of knowledge transfer, modernisation, innovation and quality of the food chain. Axis 2 improves biodiversity and the preservation and development of high nature value farming and forestry systems and traditional agricultural landscapes, water and climate change. Axis 3 focuses on the creation of employment opportunities and promotes capacity-building, skills acquisition and organisation for local strategy development in order to ensure that rural areas remain attractive for future generations. CA amounted to EUR 9.5 billion.

European Fisheries Fund

The European Fisheries Fund (EFF) aims at developing fisheries in the EU and contributes to the economic diversification of regions affected by a reduction in fishing activity. It is subdivided around different priority axes: (1) measures for the adaptation of the Community fishing fleet; (2) aquaculture, inland fishing, processing and marketing of fishery and aquaculture products; (3) measures of common interest; (4) sustainable development of fisheries areas; (5) technical assistance. Each Member State sets up an operational programme (OP) for the whole programming period 2007–13, describing its choice among priority axes and the related targets. CA in 2007 amounted to EUR 429.3 million.

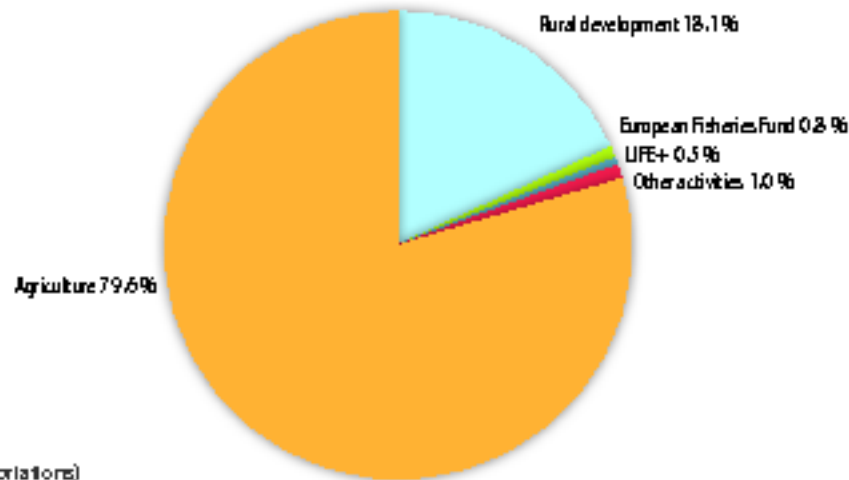
LIFE+

LIFE+ supports the development and implementation of Community environmental policy and legislation, in particular the objectives of the sixth environment action programme of the European Community (sixth EAP). It is implemented on the basis of three thematic fields. (1) 'LIFE+ Nature' and 'LIFE+ Biodiversity' cofinance best practice or demonstration projects that contribute to the implementation of the birds and habitats directives, as well as innovative or demonstration projects promoting the implementation of the objectives of the Commission communication 'Halting the loss of biodiversity by 2010 — and beyond'. (2) 'LIFE+ Environment policy and governance' supports projects contributing to the implementation of Community environmental policy, the development of innovative policy approaches, technologies, methods and instruments, the knowledge base as regards environment policy and legislation, and the monitoring of the environment (including forest monitoring). (3) 'LIFE+ Information and communication' promotes the implementation of communication and awareness-raising campaigns on environmental, nature protection or biodiversity conservation issues, as well as projects related to forest fire prevention. CA amounted to EUR 237.9 million.

OTHER ACTIVITIES (MILLION EUR)

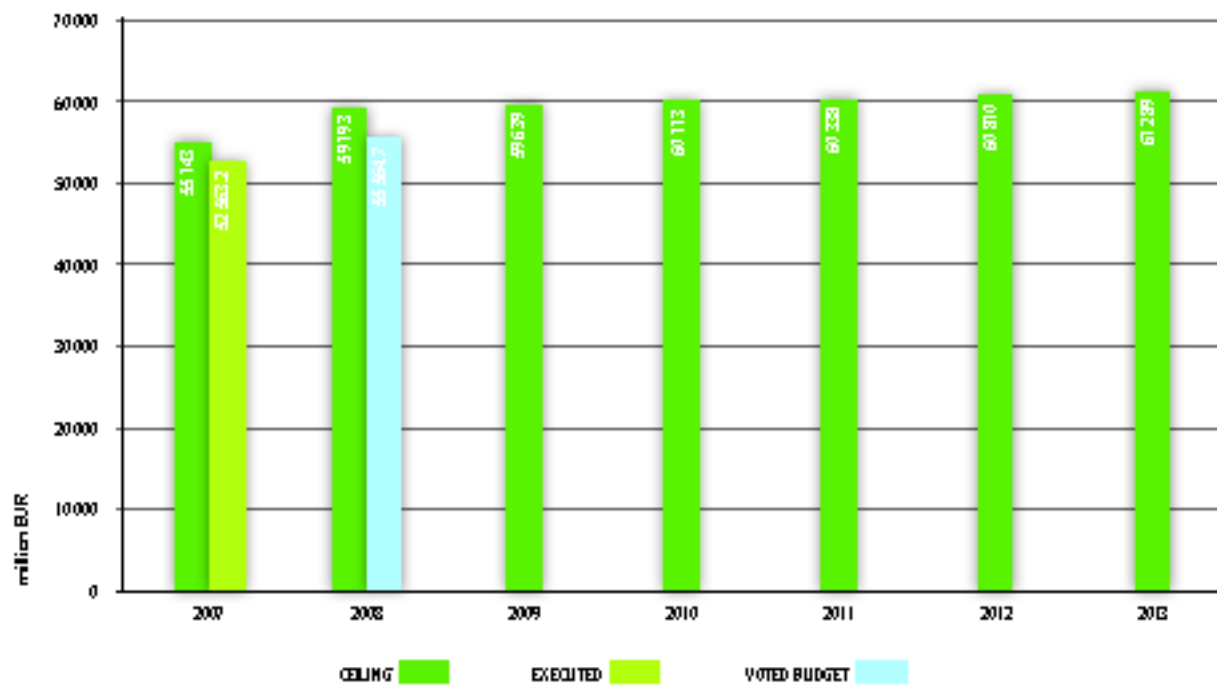
	Commitment appropriations
Animal and plant health	260.3
Fisheries governance and international agreements	215.8
Decentralised agencies	33.1
Fisheries market	25.1
Miscellaneous expenditure	3.0

EUR 52.6 BILLION



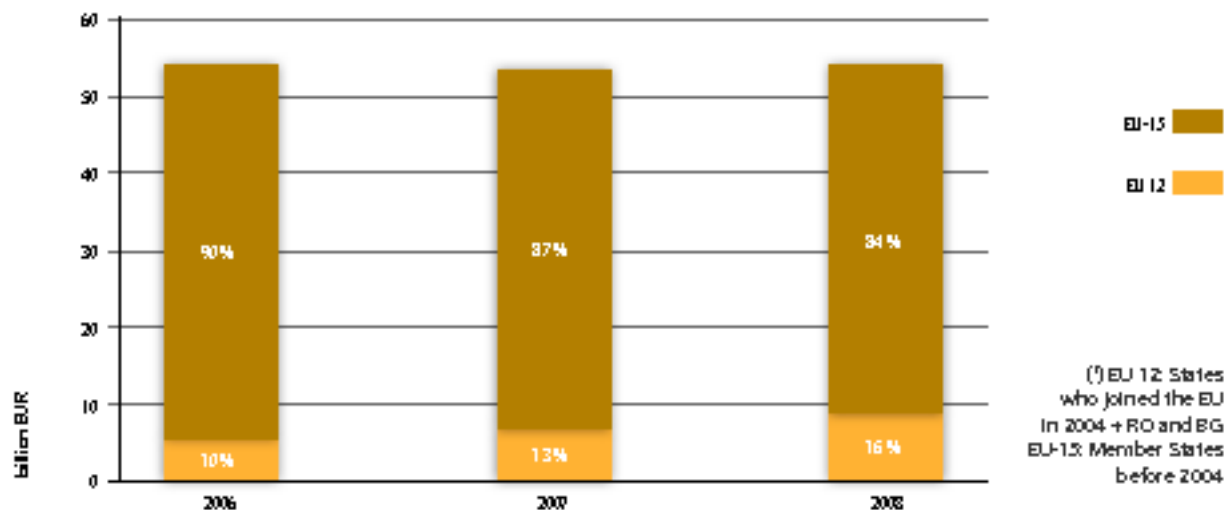
(commitment appropriations)

MULTI-ANNUAL FINANCIAL FRAMEWORK 2007-13



(commitment appropriations)

FURTHER INTEGRATION OF NEW MEMBER STATES INTO AGRICULTURAL POLICY (*)



(commitment appropriations)

(*) EU-12 States who joined the EU in 2004 + RO and BG
EU-15: Member States before 2004

HEADING 3: CITIZENSHIP, FREEDOM, SECURITY AND JUSTICE**3a. Freedom, security and justice**

Implemented commitment appropriations (CA):
EUR 567.2 million (+ 6.9 % on 2006)

PROTECTING LIFE, FREEDOM AND PROPERTY OF CITIZENS

The development of a common asylum area, cooperation between law enforcement agencies and judicial authorities to prevent and fight terrorism and crime, respect for fundamental rights, and a global approach

to drug issues are the main policies of this expenditure area focusing on the protection of life, freedom and property of citizens.

Solidarity and management of migration flows

This framework programme is structured around several funds. Implementation of the common integrated border management system and cooperation by consular services, as well as development and application of surveillance systems together with the setting-up of strategic and operational coordination between authorities, are supported by the European External Borders Fund. Aid to Member States concerning the consequences of receiving refugees and displaced persons is managed through the European Refugee Fund, which co-finances actions linked to asylum conditions and procedures, such as accommodation infrastructure, medical or legal assistance and integration measures. The European Fund for the Integration of Third-Country Nationals provides support for integration enabling third-country nationals to settle. The main measures aim at conveying basic knowledge about the host society's language, institutions and fundamental values. CA in 2007 amounted to EUR 303.4 million.

Fundamental rights and justice

The framework programme on fundamental rights and justice finances actions combating violence, providing information on and preventing the use of drugs and actively promoting fundamental rights. It supports also judicial cooperation in criminal and civil matters and aims at promoting mutual recognition of judicial decisions. CA amounted to EUR 72.4 million.

Decentralised agencies

Decentralised agencies, such as the Agency for Fundamental Rights in Vienna, the Agency for the Management of Operational Cooperation at the External Borders (Frontex) in Warsaw, the European Monitoring Centre for Drugs and Drug Addiction in Lisbon, play a growing role in the implementation of this area. The decentralised agencies of heading 3a include also the European Police College in Bramshill and the judicial cooperation network Eurojust in The Hague. CA in 2007 amounted to EUR 83.1 million.

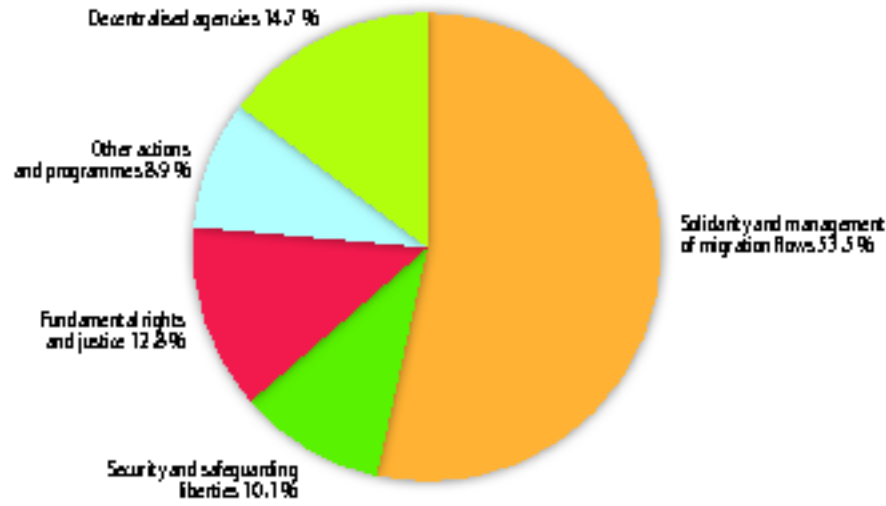
Security and safeguarding liberties

Two main programmes characterise this expenditure area. The first one is designed to manage the consequences of terrorism and to protect citizens against acts that may threaten individual liberties, democratic society and the rule of law. The second one is a security programme promoting coordination, cooperation and best practices in the fields of law enforcement, crime prevention and criminology. CA amounted to EUR 57.5 million.

Other actions

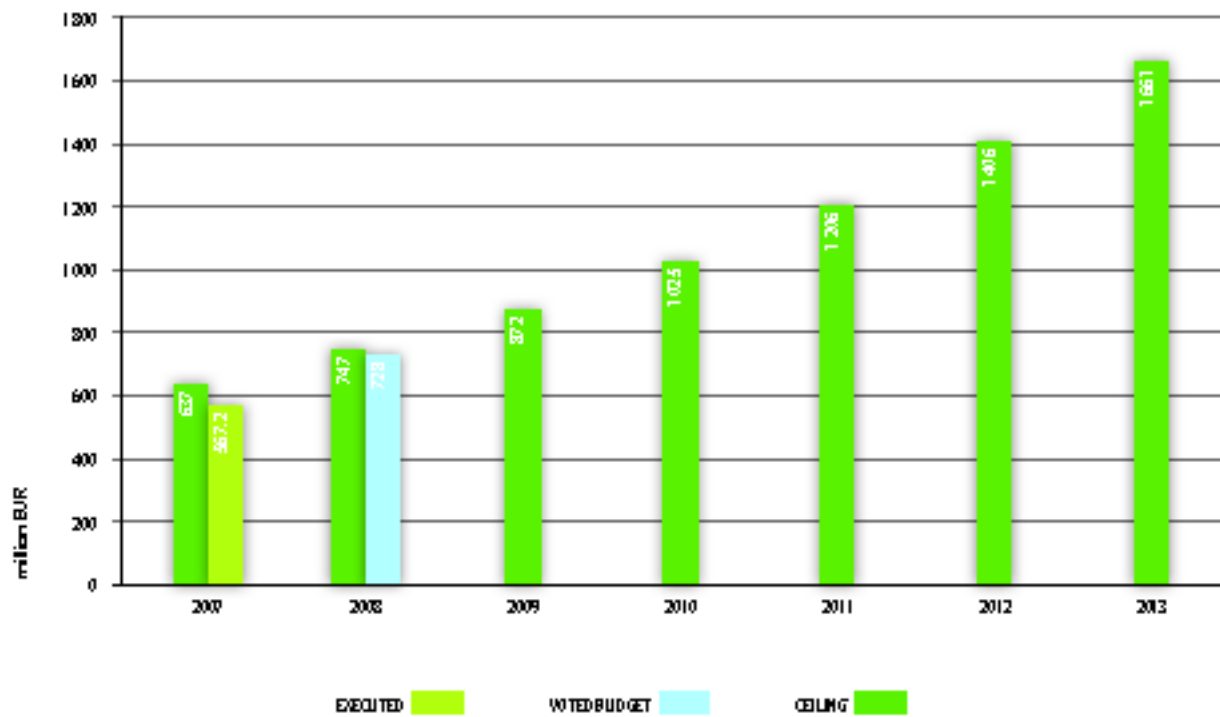
Further specific instruments have been designed for the development and implementation of large-scale IT systems, such as the Schengen information system II, the visa information system or the Eurodac system for comparing the fingerprints of asylum-seekers to determine the Member States responsible for an asylum application. CA amounted to EUR 50.7 million.

EUR 567.2 MILLION



(commitment appropriations)

MULTI-ANNUAL FINANCIAL FRAMEWORK 2007-13



(commitment appropriations)

HEADING 3: CITIZENSHIP, FREEDOM, SECURITY AND JUSTICE**3b. Citizenship**

Implemented commitment appropriations (CA):
EUR 801.1 million (+ 2.1 % on 2006)

ENHANCING EUROPEAN IDENTITY, CIVIL PROTECTION AND HEALTH

Improving active citizenship, fostering European culture, identity and diversity, as well as promoting

health, consumer and civil protection are the EU's objectives implemented in this expenditure area.

Public health and consumer protection

This expenditure area encompasses two main policies. The public health policy finances identification of health threats posed by diseases or physical and chemical agents and development of vaccination policies and emergency plans. The consumer policy monitors market developments, provides scientific advice and risk evaluation, and supports European consumer organisations. CA amounted in 2007 to EUR 63.5 million.

Citizens for Europe

'Citizens for Europe' aims at forging a European identity, based on recognised common values, history and culture. It gives citizens the opportunity to interact and participate in constructing an ever closer Europe, united in and enriched through its cultural diversity. Typical actions are the development of exchanges, such as town-twinning and local transnational citizens' projects. CA amounted to EUR 23 million.

Decentralised agencies

The EU budget finances two decentralised agencies implementing the policies of health and consumer protection: the European Centre for Disease Prevention and Control, in Stockholm and the European Food Safety Authority, in Parma. CA in 2007 amounted to EUR 75 million.

Communication actions

In recent years, the need and the importance of reinforcing communication with European citizens has resulted in initiatives centred on the three main objectives of listening, communicating and 'going local', providing full and comprehensive information on the EU and involving people in a permanent dialogue. These activities engage in debate and discussion with citizens in national, regional and local contexts, thus promoting active European citizenship and contributing to the development of a European public sphere. CA amounted to EUR 85.1 million.

Civil protection and the European Union Solidarity Fund

The civil protection financial instrument for major emergencies is a programme designed to aid Member States to protect people, the environment and property in the event of natural and man-made disasters. Main actions are studies, scenarios, exercises, staff exchanges and information provision, as well as the development of detection and early-warning systems. CA in 2007 corresponded to EUR 7.7 million. The European Union Solidarity Fund has been mobilised for an amount of EUR 196.6 million in CA in 2007 following natural disasters in Member States.

Culture

This programme promotes cultural exchange and cooperation by supporting the mobility of cultural players. It finances inter alia festivals, master classes, international exhibitions, workshops and conferences. CA amounted to EUR 44.2 million.

MEDIA 2007

MEDIA 2007 promotes European cultural values, such as cultural and linguistic diversity, by supporting the creation of highly skilled jobs in the audiovisual sector. Examples of co-financing are: training for audiovisual professionals, development of European projects, financing plans, dubbing and subtitling. CA amounted to EUR 86 million.

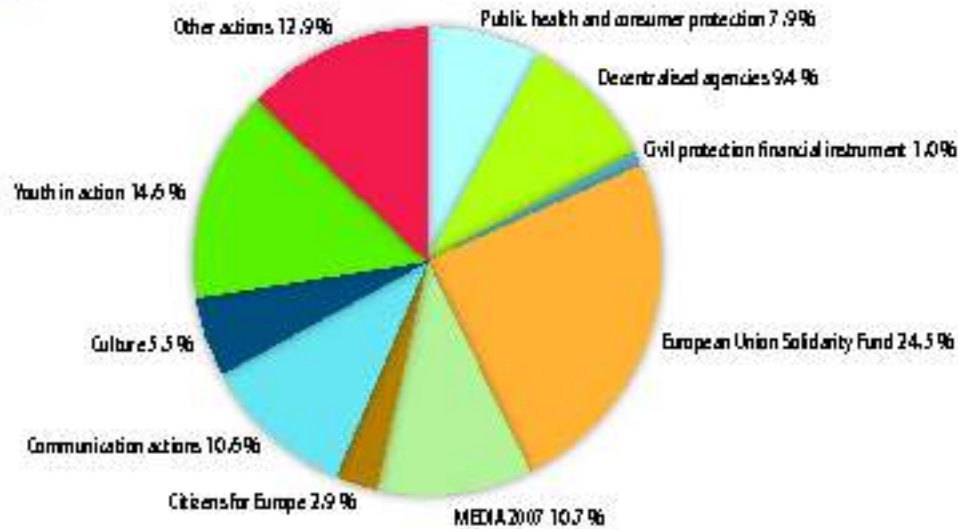
Youth in action

This expenditure area promotes youth exchanges, encourages active participation of young people in the democratic life and supports their voluntary participation in non-profit activities. CA totalled EUR 116.8 million.

Other activities

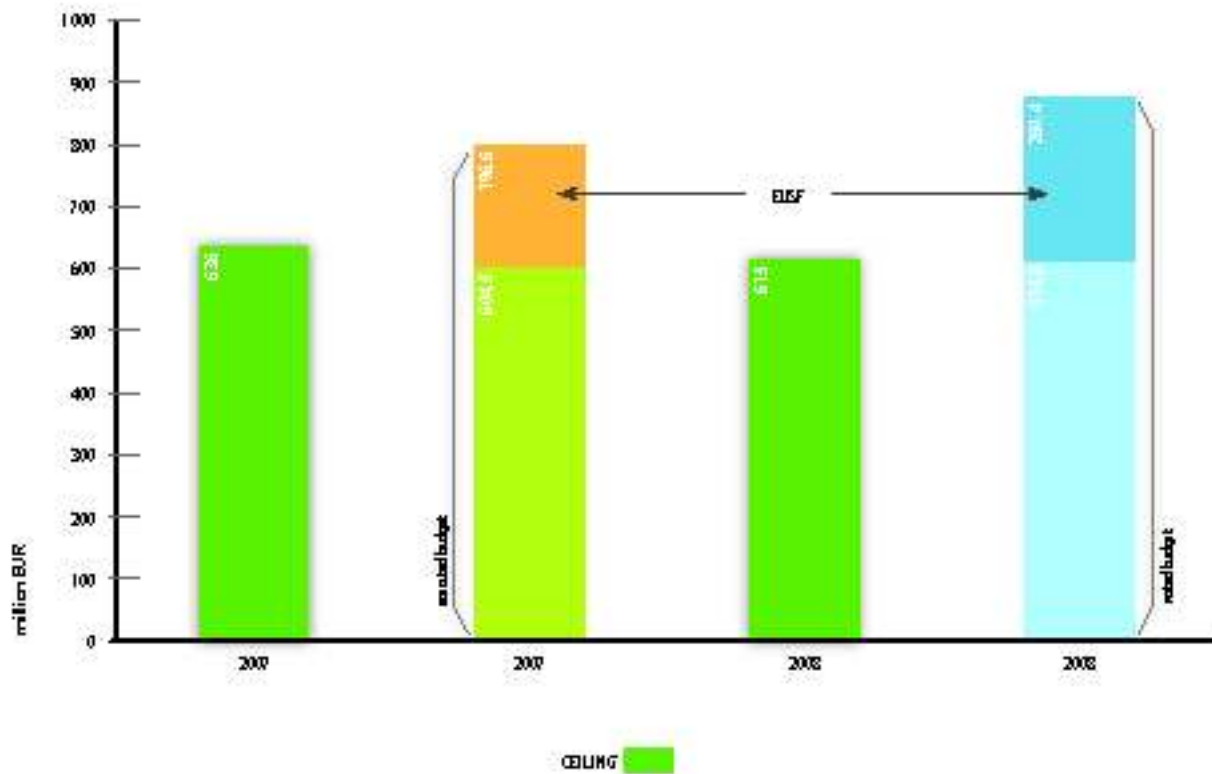
Miscellaneous expenditure amounted to EUR 103.2 million in CA.

EUR 201.1 MILLION



(commitment appropriations)

BREACHING THE CEILINGS FOR IMPORTANT REASONS



(commitment appropriations)

In the case of a catastrophe in Europe, the EU can mobilise the European Union Solidarity Fund (EUSF), even if this means breaching the ceiling of the relevant heading. In 2007, this happened in the case of storm damages in Germany (EUR 166.9 million) and

Réunion (EUR 5.3 million), as well as in the case of floods in Greece (EUR 9.3 million) and in Hungary (EUR 15.1 million). In 2008, the UK (162.4 million), Greece and Slovenia (EUR 98 million) will receive appropriations for events which took place in 2007.

HEADING 4: THE EUROPEAN UNION AS A GLOBAL PLAYER

Implemented commitment appropriations (CA):
EUR 6.5 billion (– 21.5 % ⁽¹⁾ on 2006)

PROMOTING PROSPERITY AND SUPPORTING DEMOCRATIC VALUES AROUND THE WORLD

The EU's paramount objectives in foreign policy are stability, security and neighbourhood's prosperity. The EU is the world's biggest provider of aid to developing countries. It has created a more pro-active foreign and

security policy with the capacity to carry out crisis-management and peace-keeping missions within Europe and far beyond. Integration of new countries strengthens its role on the international scene.

Instrument for Pre-Accession Assistance (IPA)

The IPA offers rationalised support to countries aspiring to join the EU, such as Croatia, the former Yugoslav Republic of Macedonia and Turkey. Support aims at preparing them for full implementation of EU law. Potential candidate countries in the western Balkans also receive support for transition, institution-building and cross-border cooperation. CA in 2007 amounted to EUR 1.18 billion.

Development Cooperation Instrument (DCI)

The DCI works on poverty reduction, sustainable economic and social development, and the smooth and gradual integration of developing countries into the world economy. Support covers five regions: Latin America, Asia, central Asia, the Middle East and South Africa. Reinforcement of the role of the EU in Asia, and in particular in China and India, has recently become a main priority. CA amounted to EUR 2.17 billion.

European Neighbourhood and Partnership Instrument (ENPI)

The ENPI operates in the framework of the European neighbourhood policy, which aims at building close relations with neighbouring countries and at fostering prosperity, stability and security along Europe's borders. Addressed are countries of the south and eastern Mediterranean, together with countries in eastern Europe and the southern Caucasus. This instrument also covers support for the strategic partnership with Russia. Typical actions are people-to-people exchanges aimed at education, scientific research and business improvement with particular attention to SMEs. CA amounted to EUR 1.65 billion.

Humanitarian Aid Instrument (HAI)

The HAI helps countries which are victims of natural catastrophes and man-made crises (wars, conflicts, etc.). In 2007, support went to victims of the earthquake in Peru, of flooding in Africa, India and Bangladesh, of the Cyclone Felix in Nicaragua and of the Hurricane Dean in the Caribbean. Since 2007, food aid activities are directly managed through the EU budget and additional funds have been allocated in response to food crises. CA amounted to EUR 731.9 million.

Common foreign and security policy

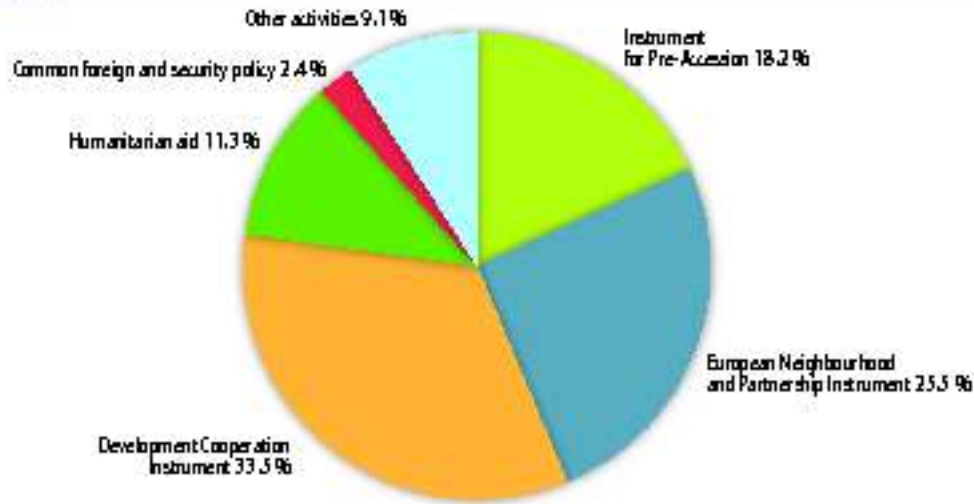
The common foreign and security policy (CFSP) operates to safeguard the EU's fundamental interests and security. It encompasses the following components: (1) monitoring and implementation of peace and security processes, mainly through the European Union Monitoring Mission (EUMM) operating in the Balkan area; (2) non-proliferation and disarmament, mainly in Russia; (3) conflict resolution and support for peace processes; (4) European Union Special Representatives (EUSRs) appointed to represent the EU in troubled regions and countries. CA amounted to EUR 157.3 million.

OTHER ACTIVITIES (MILLION EUR)

	Commitment appropriations
The European Instrument for Democracy and Human Rights	141.6
Instrument for Stability	136.1
Instrument for Nuclear Safety Cooperation	69.8
Macroeconomic assistance	57.9
Industrialised Countries Instrument	24.5
Decentralised agencies	19.7
Miscellaneous expenditure	137.5

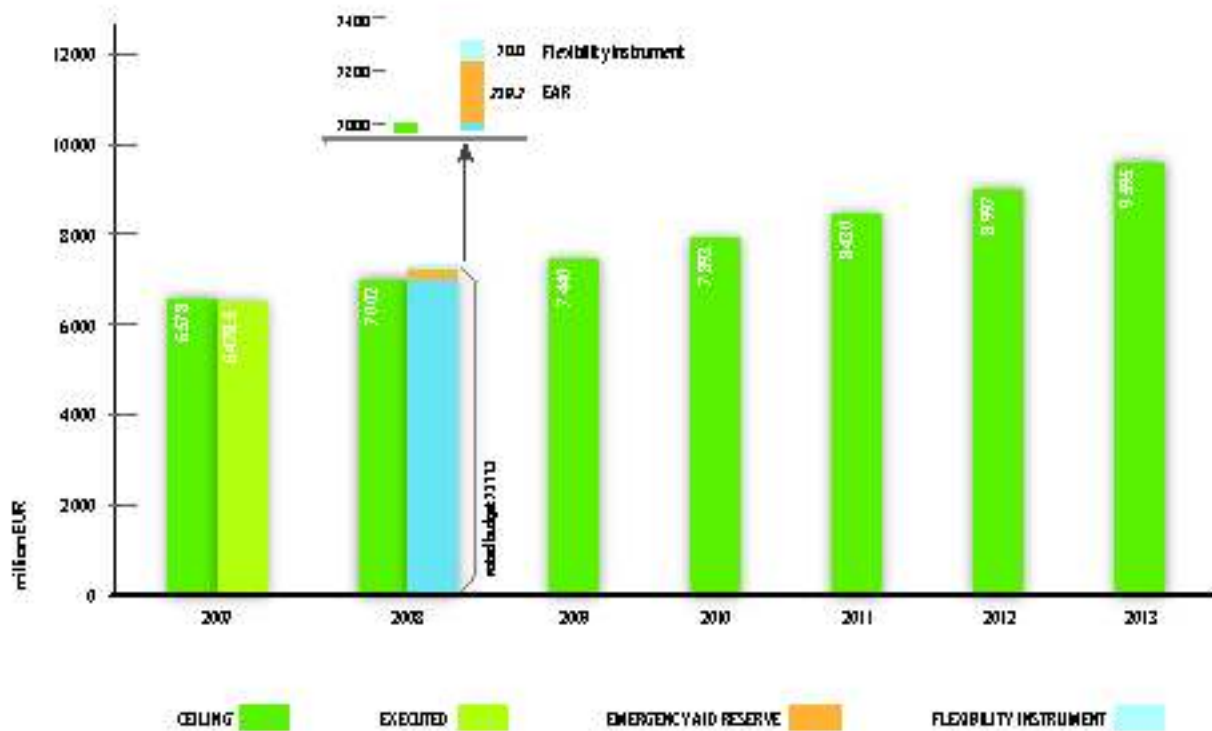
⁽¹⁾ This negative difference concerns the expenditure area of the Instrument for Pre-Accession Assistance and is due to the accession of Bulgaria and Romania in 2007.

EUR 6.5 BILLION



(commitment appropriations)

MULTI-ANNUAL FINANCIAL FRAMEWORK 2007-13



(commitment appropriations)

The Flexibility Instrument has been mobilised to secure actions in the CFSP. The Emergency Aid Reserve is designed to face unforeseen crises.

ADMINISTRATION AND COMPENSATION

Running the Union

Administration covers the expenditure of all EU institutions, such as salaries and pensions of the staff, buildings and infrastructure, information technology activities and security. In 2007, CA amounted to EUR 6.7 billion, representing 5.6 % of total CA. Despite recent enlargements and the related increases in human resources, the share of administrative expenditure has remained and will remain stable at around this level.

ADMINISTRATIVE EXPENDITURE BY EU INSTITUTION (MILLION EUR)

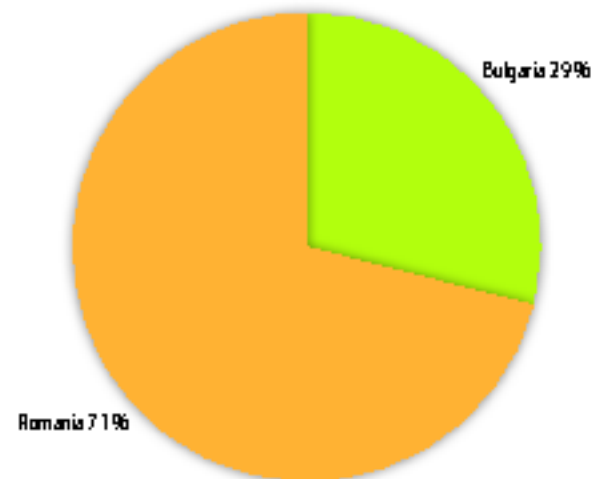
	Commitment appropriations
Parliament	1 342
Council	508
Commission (*)	3 238
Court of Justice	265
Court of Auditors	109
European Economic and Social Committee	104
Committee of the Regions	65
European Ombudsman	7
European Data Protection Supervisor	4
Pensions	963
European Schools	129

(*) Excluding pensions and European Schools.

Helping new members with their first payments to the EU budget

Compensation is a temporary measure ensuring that new Member States retain a positive budgetary balance during the first years of accession. New EU countries start paying into the EU budget from the beginning of their accession but due to the fact that the programmes are implemented over a long timeframe they do not receive substantial amounts from the EU budget until much later. Therefore they need a compensation to counterbalance the temporary time gap. Whereas in 2006 compensations were paid to the 10 countries that had joined in 2004, in 2007 they only concerned Bulgaria (EUR 129 million) and Romania (EUR 315 million).

EUR 444 MILLION



(commitment appropriations)

SECTION I Expenditure

1.2. Expenditure by Member State

Scope and limits of the allocation exercise

Allocating expenditure to Member States is merely an accounting exercise that gives a very limited view of the benefits that each Member State derives from the Union.

The Commission has stressed this point on many occasions ⁽¹⁾.

This accounting allocation, among other drawbacks, is non-exhaustive and gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.

See notes in tables annexed for further details on the methodology used for the allocation of expenditure.

Allocation of expenditure

In 2007, total executed EU expenditure amounted to EUR 113 953.3 million ⁽²⁾, of which EUR 105 324.5 million (i.e. 92.4 %) was allocated to Member States, EUR 5 140.5 million to third countries and EUR 3 488.3 was not allocated. The corresponding 2006 figures were EUR 106 575.5 million, EUR 97 413.4 million (i.e. 91.4 %), EUR 6 080.6 million and EUR 3 081.5 million. In 2007, EU expenditure allocated to third countries (i.e. EUR 5 140.5 million) concerned mainly part of: 'The EU as a global player' (EUR 4 557.5 million), research (EUR 235.2 million), fisheries (EUR 156.7 million) and other (EUR 191.1 million).

The 2007 EU expenditure which was not allocated (i.e. EUR 3 488.3 million) falls into the following categories:

- expenditure financed from earmarked revenue (which mainly benefits third countries): EUR 1 453.6 million;
- part of expenditure under 'The EU as a global player' (EUR 1 081.1 million);
- expenditure which, by its nature, cannot be attributed to specific Member States: EUR 953.5 million; this concerns part of administration (EUR 354.7 million), research (EUR 328.5 million), competitiveness and innovation (EUR 161.5 million) and other (EUR 108.8 million).

Methodology

Year of reference

Executed and allocated expenditure are actual payments made during a financial year, pursuant to that year's appropriations or to carry-overs of non-utilised appropriations from the previous year.

Expenditure financed from earmarked revenue is presented separately, except for the payments made under EFTA appropriations, which cannot be isolated in the central accounting system of the Commission (ABAC).

Allocation of expenditure

This is based on the criteria used for the UK correction, i.e. all expenditure must possibly be allocated, except for external actions, pre-accession strategy (if paid to the EU-15), guarantees, reserves and expenditure under earmarked revenue.

Allocation by Member State

Expenditure is allocated to the country in which the principal recipient resides, on the basis of the information available in ABAC. Some expenditure is not (or is improperly) allocated in ABAC, due to conceptual difficulties. In this case, whenever obtained from the corresponding services, additional information is used (e.g. for Galileo, research and administration).

⁽¹⁾ A full statement on this policy and its rationale has been made in Chapter 2 of the 1998 Commission report Financing of the European Union (as available on: http://ec.europa.eu/budget/documents/agenda_2000_reports_financing_en.htm) and in 'Budget contributions, EU expenditure, budgetary balances and relative prosperity of the Member States', paper presented by the Commission to the Ecofin Council of 13 October 1997. The Presidency Conclusions of the Berlin European Council of 24 and 25 March 1999 endorse this principle: '[...] It is recognised that the full benefits of Union membership cannot be measured solely in budgetary terms' (point 68 of the Presidency Conclusions).

⁽²⁾ Payments made from EUR 120 021.4 million of payments appropriations (i.e. from the sum of: EUR 113 845.8 million on year's appropriations, EUR 1 174.0 million on carry-overs and EUR 5 001.5 million on earmarked revenue).

Allocation by Member State

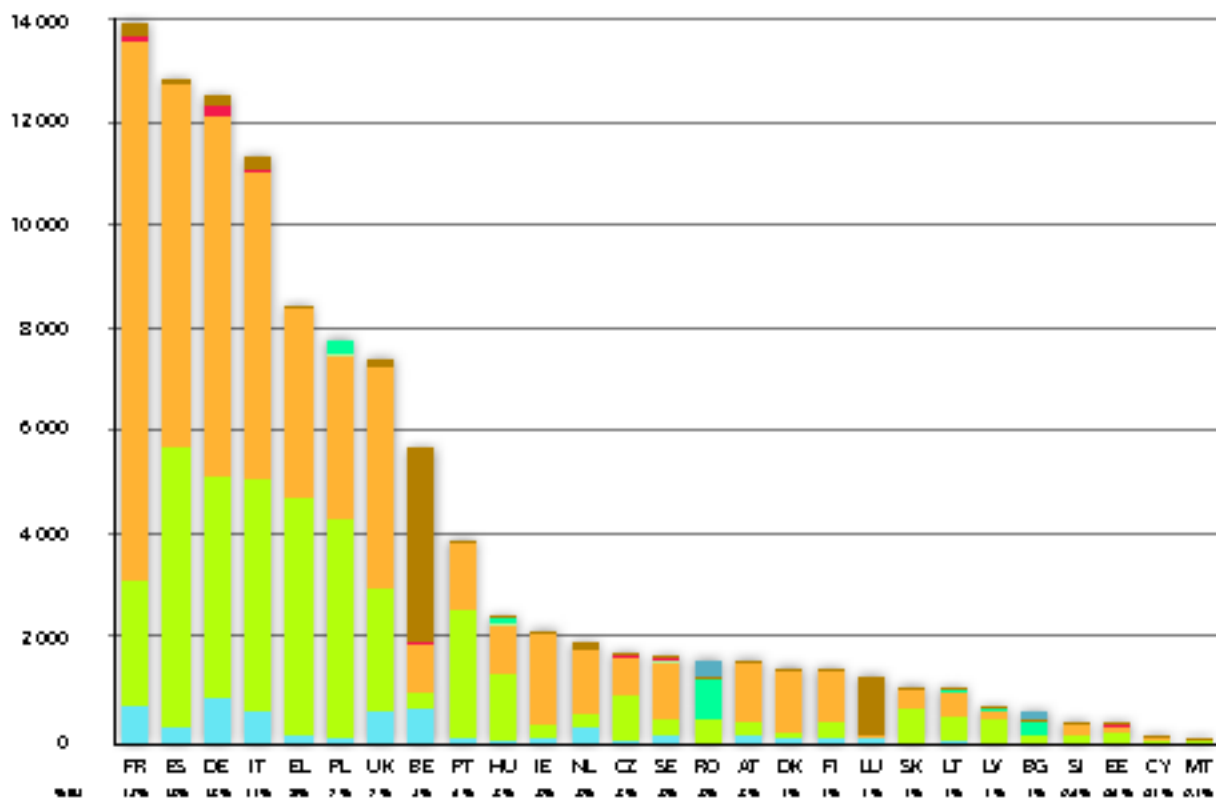
In absolute terms, France is in 2007 as in 2006 the largest recipient of EU expenditure ahead of Spain, which was first in 2003, 2004 and 2005. Germany is in third position as in 2004, 2005 and 2006. Italy is in fourth position, followed by Greece.

Poland, which now receives substantial EU cohesion and agricultural expenditure, is in sixth position (up from the eighth position in 2005 and 2006), ahead of the United Kingdom and Belgium (when including administrative expenditure).

See Figure 1 below and tables in annex for further details.

FIGURE 1 — 2007 EU EXPENDITURE BY HEADING AND BY MEMBER STATE

(million EUR, ranked by size)



NB: The UK correction amounted to EUR 5 188.9 million in 2007.

- 6. Compensation
- 5. Administration
- 4. The EU as a global player
- 3b. Citizenship
- 3a. Freedom, security justice
- 2. Natural resources
- 1b. Cohesion
- 1a. Competitiveness

In 2007, the ratio of EU allocated expenditure on GNI:

- increased to 3.88 % for Lithuania (now ahead of Greece, 3.77 %) and to 3.52 % for Latvia, since both countries now receive substantial EU cohesion and agricultural expenditure;
- reached 2.65 % for Poland, now in fifth position, up from the ninth position in 2006, and 2.60 % for Hungary, now in sixth position, up from the eighth position in 2006;
- was 2.57 % for Estonia, 2.49 % for Portugal, 2.07 % for Bulgaria and 2.04 % for Slovakia;

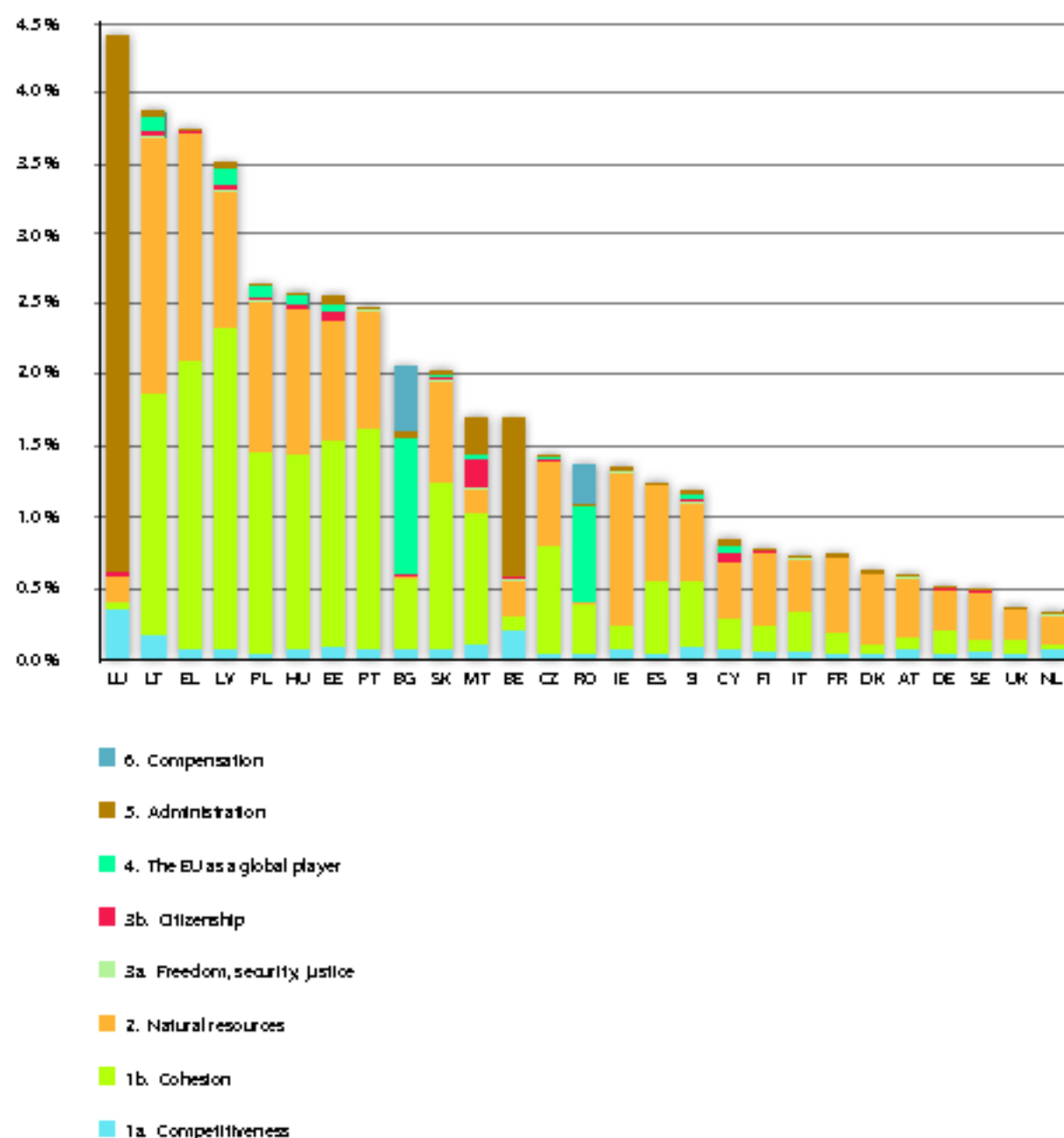
- was between 1.71 % and 1.19 % for Malta, the Czech Republic, Romania, Ireland, Spain and Slovenia;
- was between 0.84 % and 0.34 % for Cyprus, Finland, Italy, France, Denmark, Austria, Germany, Sweden, the United Kingdom and the Netherlands.

For Belgium and Luxembourg, the ratio was respectively 1.70 % and 4.42 % when including administrative expenditure, and 0.59 % and 0.62 % when excluding administrative expenditure.

See Figure 2 below for further details.

FIGURE 2 — 2007 EU EXPENDITURE BY HEADING AND BY MEMBER STATE

(% GNI, ranked by size)



Additional information on the evolution of the allocation of EU expenditure in each Member State for the period 2000–07 is included in tables available on the Internet (http://ec.europa.eu/budget/publications/fin_reports_en.htm).

For each heading of the financial framework, a summary view of the allocation of 2007 EU expenditure by Member State is given in the charts hereafter.

1a. Competitiveness for growth and employment

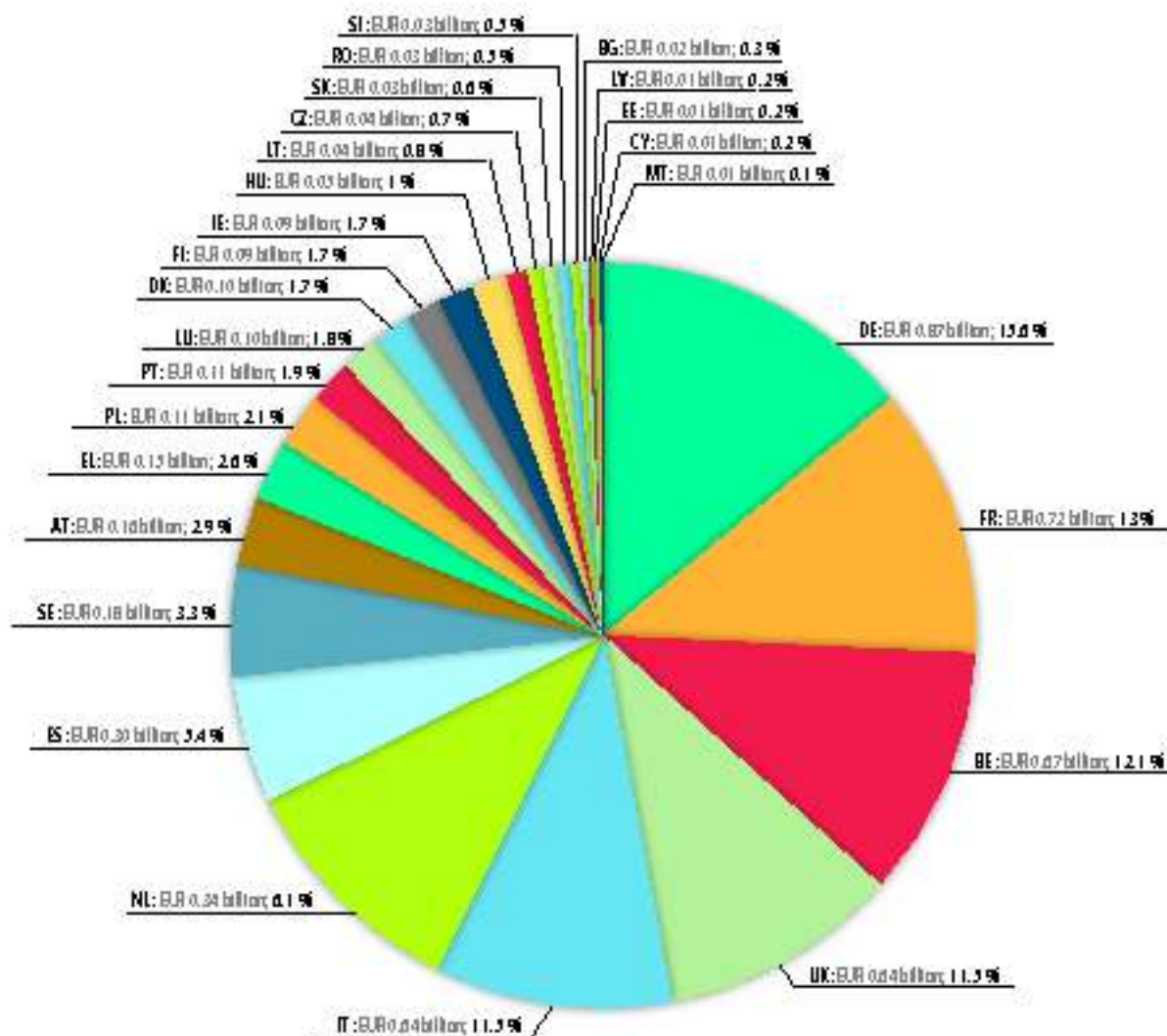
As far as competitiveness for growth and employment is concerned, Germany is the largest recipient in 2007, ahead of France, Belgium, the United Kingdom and Italy.

Then come the Netherlands and Spain.

A third group includes Sweden, Austria, Greece, Poland, Portugal, Luxembourg, Denmark, Finland and Ireland.

PIECHART 1A — 'COMPETITIVENESS FOR GROWTH AND EMPLOYMENT' 2007 EU EXPENDITURE BY MEMBER STATE

(% EU, ranked by size)

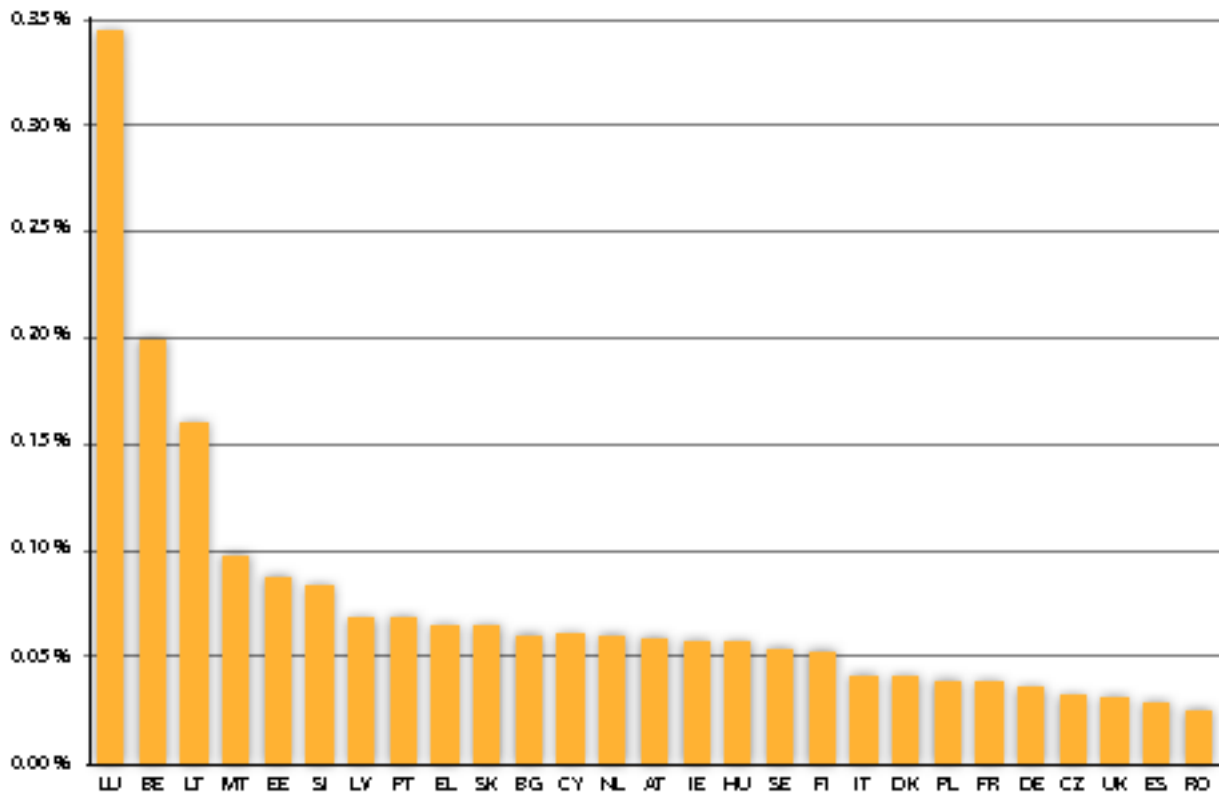


In relative terms, Luxembourg received the largest share of EU competitiveness expenditure (0.34 % of GNI) followed by Belgium. Expenditure allocated to Belgium and Luxembourg might be inflated due to the large number of multinational consultancies or ad hoc companies based in these two Member States.

Lithuania is third (0.16 % of GNI, of which 0.09 % for the decommissioning of the Ignalina nuclear plant). Another group comprises Malta, Estonia and Slovenia.

BAR CHART 1A — 'COMPETITIVENESS FOR GROWTH AND EMPLOYMENT' 2007 EU EXPENDITURE BY MEMBER STATE

(% GNI, ranked by size)



1b. Cohesion for growth and employment

As in 2001-06, Spain is by far the largest recipient of EU Cohesion and Structural Funds in 2007, but at a much lower level than in recent years.

Then follow Greece, Italy and Germany. Greece, now in second position, was in fourth position (behind Italy and Germany) in 2006.

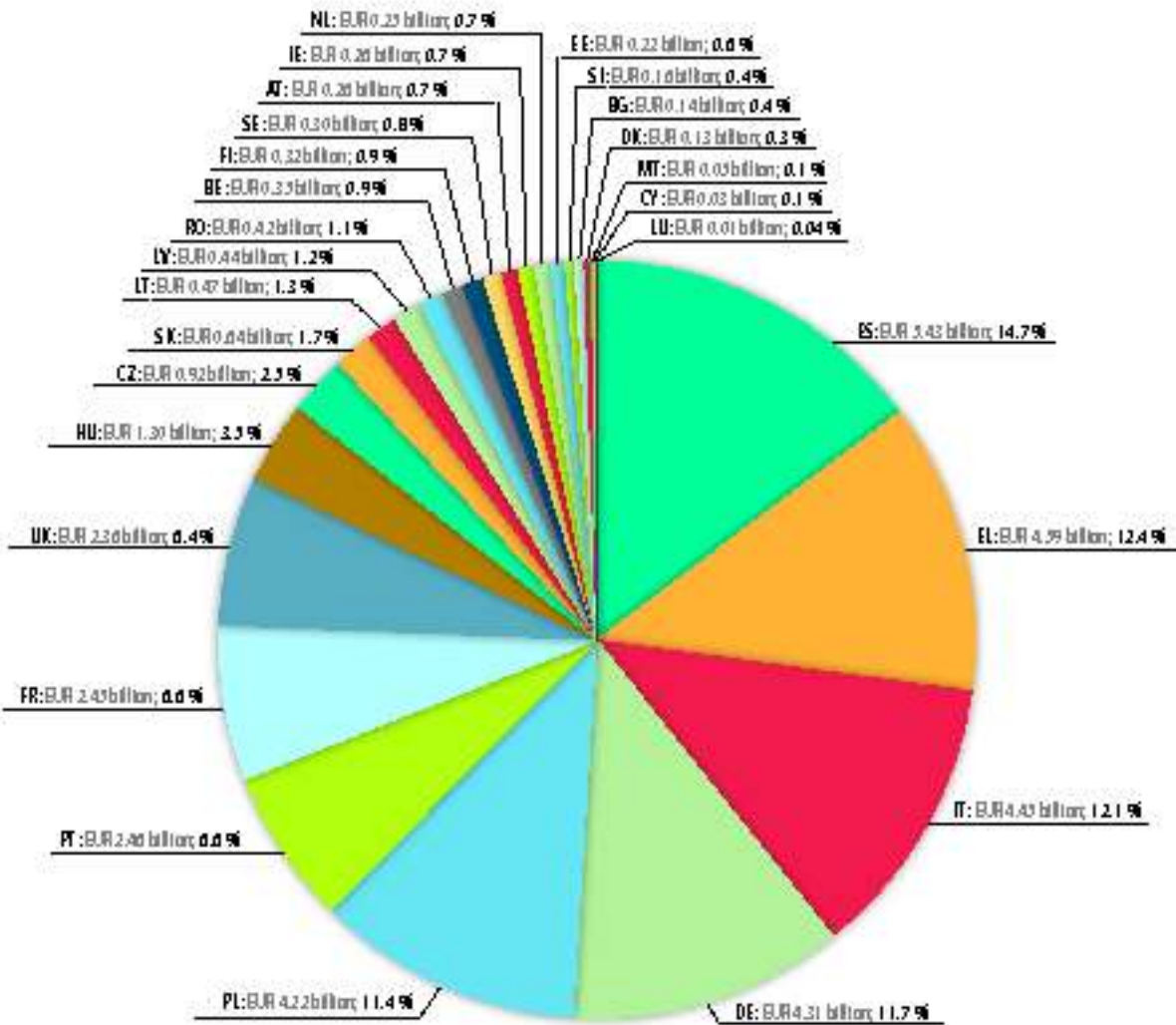
Poland is now in fifth position, up from the eighth position in 2006, ahead of Portugal, France and the United Kingdom.

Then come Hungary, now in ninth position, as in 2006, followed by the Czech Republic, now in 10th position, up from the 12th position in 2006.

The following group comprises Slovakia, Lithuania, Latvia and Romania.

PIE CHART 1 B — 'COHESION FOR GROWTH AND EMPLOYMENT' 2007 EU EXPENDITURE BY MEMBER STATE

(% EU, ranked by size)



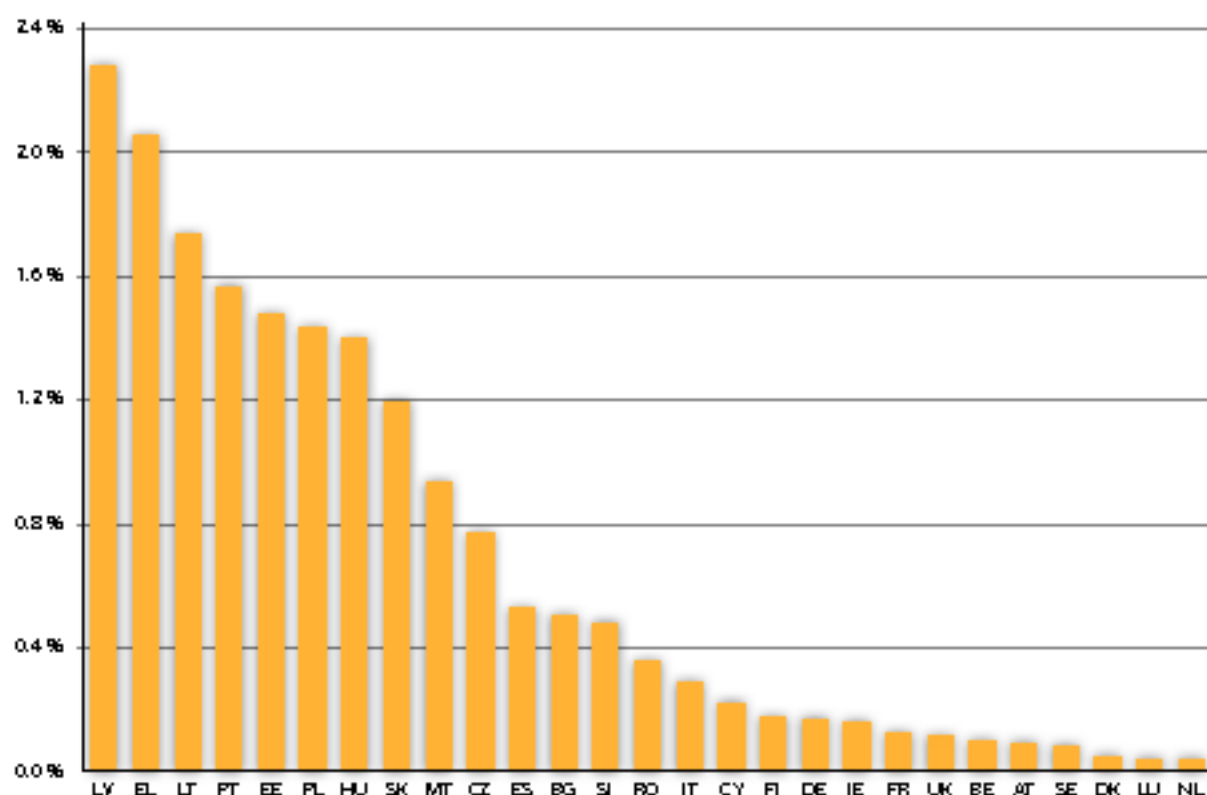
In relative terms, Latvia received the largest share of EU cohesion expenditure (2.28 % of GNI) followed by Greece.

A second group comprises Lithuania, Portugal, Estonia, Poland, Hungary and Slovakia.

Then come Malta and the Czech Republic, followed by Spain (first in nominal terms, but only in 11th position in relative terms), Bulgaria, Slovenia and Romania.

BAR CHART 1 B — 'COHESION FOR GROWTH AND EMPLOYMENT' 2007 EU EXPENDITURE BY MEMBER STATE

(% GNI, ranked by size)



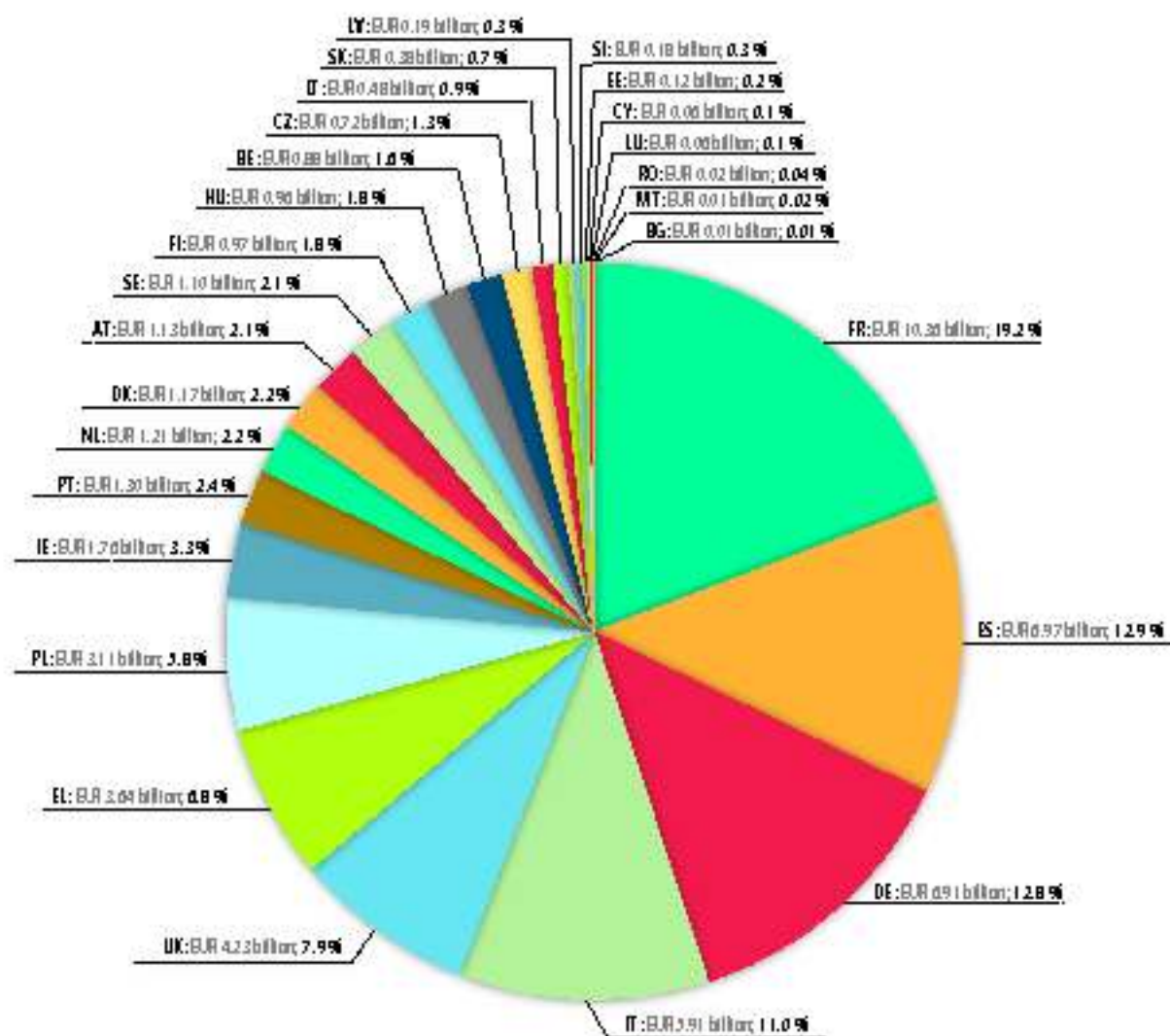
2. Preservation and management of natural resources

As in 2003–06, France is in 2007 the largest recipient of EU agricultural expenditure, ahead of Spain and Germany (as in 2006).

Then follow, as in 2006, Italy, the United Kingdom, Greece and Poland, yet with a much higher share and amounts for Poland.

PIECHART 2 — 'PRESERVATION AND MANAGEMENT OF NATURAL RESOURCES' 2007 EU EXPENDITURE BY MEMBER STATE

(% EU, ranked by size)



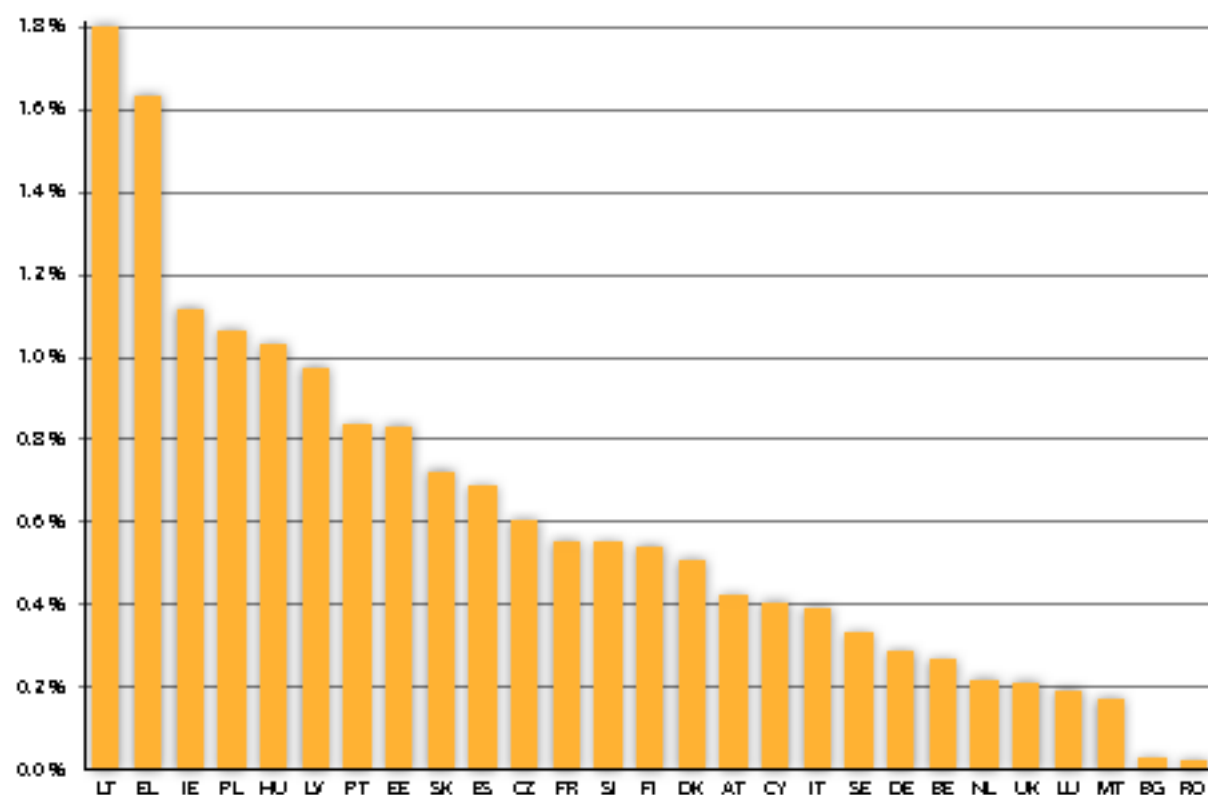
In relative terms, Lithuania received the largest share of EU expenditure under the heading 'Natural resources' (1.80 % of GNI) ahead of Greece. Then follow Ireland, Poland and Hungary. A third group comprises Latvia, Portugal, Estonia, Slovakia, Spain and the Czech Republic. Lithuania, Poland, Hungary, Latvia, Estonia, Slovakia and the Czech Republic are already among the largest

recipients in relative terms. Yet EU payments under the heading 'Natural resources' for these Member States are still in a phasing-in process. Full payments (comparable to the EU-15) will be reached only from 2013 onwards.

France, which is in first position in nominal terms, then comes in 12th position in relative terms.

BAR CHART 2 — 'PRESERVATION AND MANAGEMENT OF NATURAL RESOURCES' 2007 EU EXPENDITURE BY MEMBER STATE

(% GNI, ranked by size)



3. Citizenship, freedom, security and justice

In 2007, Germany is by far the largest recipient of this new heading, ahead of France and Belgium.

Poland is in fourth position, followed by Italy.

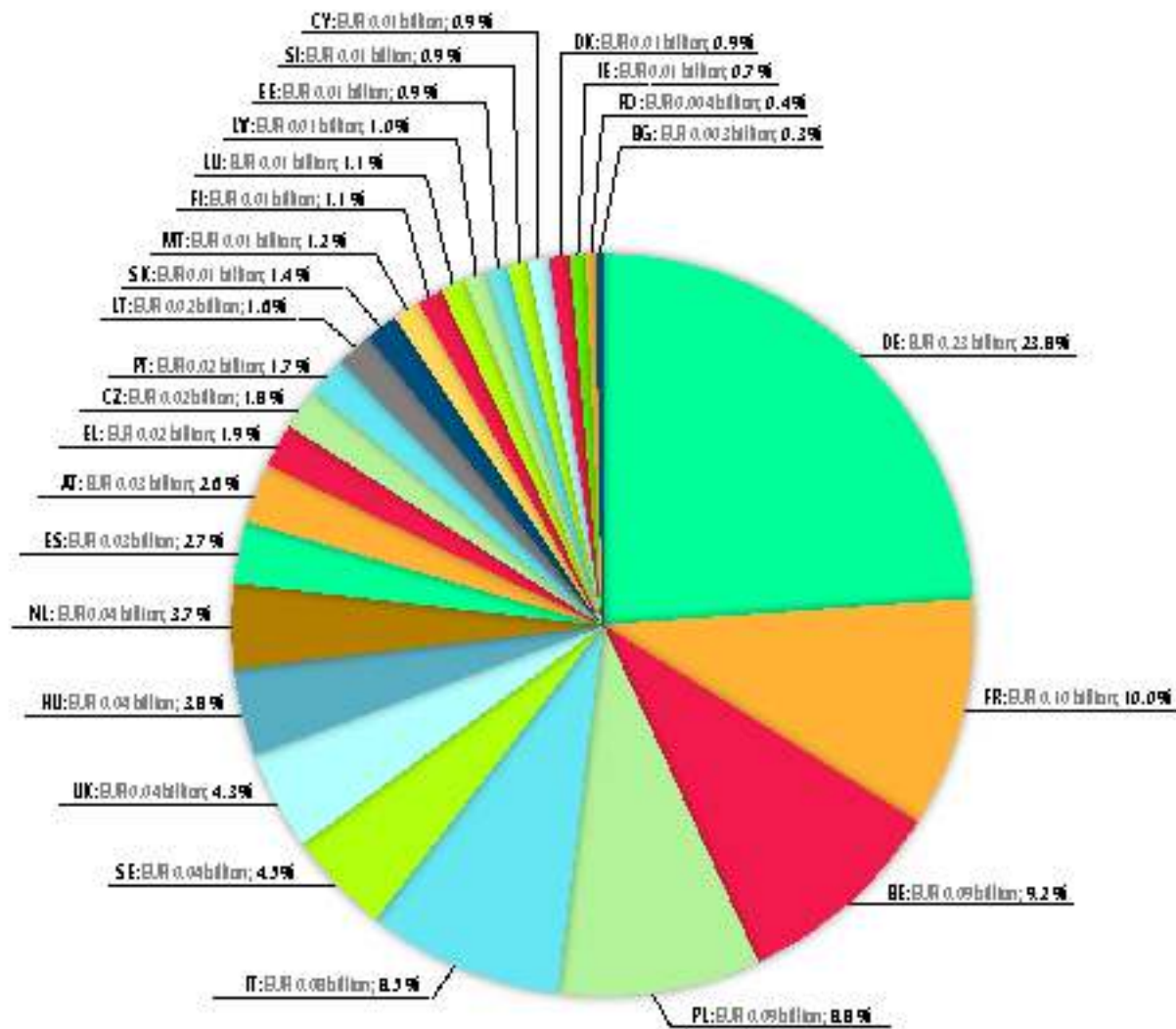
A third group comprises Sweden, the United Kingdom, Hungary and the Netherlands.

Payments made under the EU Solidarity Fund, which may vary considerably from one year to the other, are

included under this heading. In 2007, this concerns notably Germany (flooding) for a total of EUR 167 million. From the past may also be mentioned: in 2002 Germany and Austria (flooding) and, to a lesser extent, in 2003 Portugal (drought and forest fires), in 2004 Spain, France and Italy (forest fires and/or flooding), and in 2006 Austria (flooding).

PIE CHART 3 — 'CITIZENSHIP, FREEDOM, SECURITY AND JUSTICE' 2007 EU EXPENDITURE BY MEMBER STATE

(% EU, ranked by size)



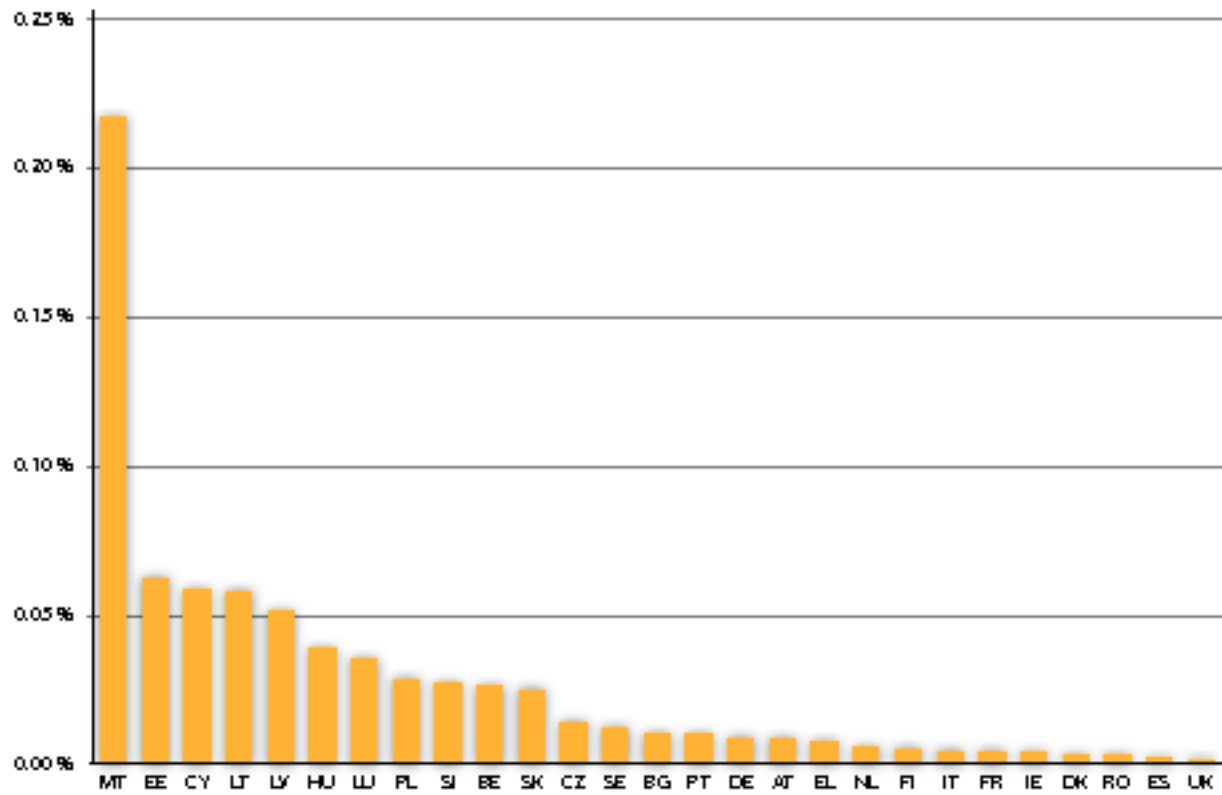
In relative terms, the biggest amounts of the new heading went to Malta (0.22 % of GNI), notably on account of a payment of EUR 9.2 million related to the enlargement transition facility for new Member States.

A second group comprises Estonia, Cyprus, Lithuania and Latvia.

Then follow Hungary, Luxembourg, Poland, Slovenia, Belgium and Slovakia.

BAR CHART 3 — 'CITIZENSHIP, FREEDOM, SECURITY AND JUSTICE' 2007 EU EXPENDITURE BY MEMBER STATE

(% GNI, ranked by size)



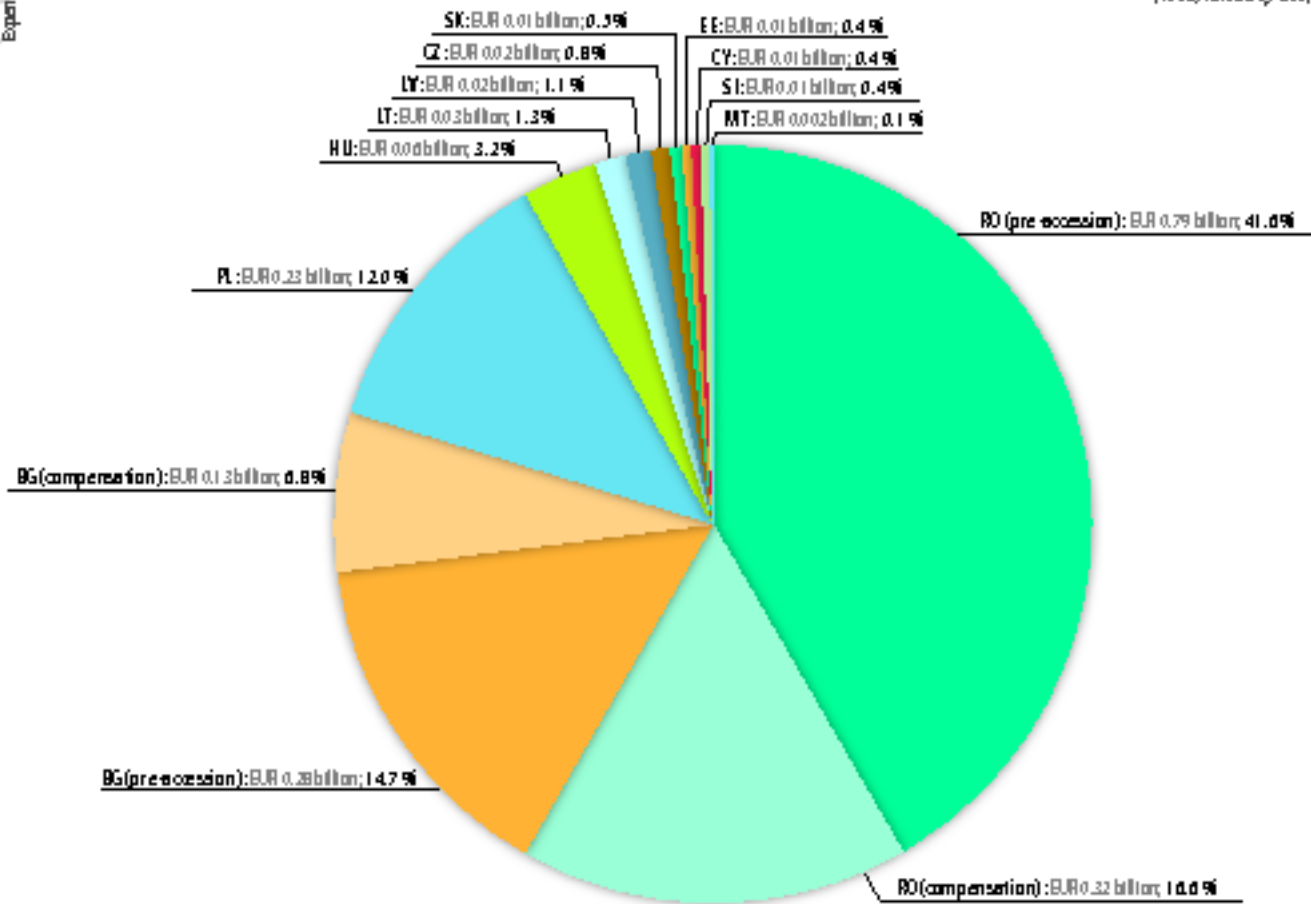
4 and 6. Pre-accession and compensations

In 2007, a total of EUR 1 452.4 million residual payments corresponding to 2000–06 pre-accession programmes were paid to the 10 Member States which joined the EU in 2004, as well as to Bulgaria and Romania.

Besides, compensations of respectively EUR 129.3 million and EUR 315.4 million were paid to Bulgaria and Romania in 2007.

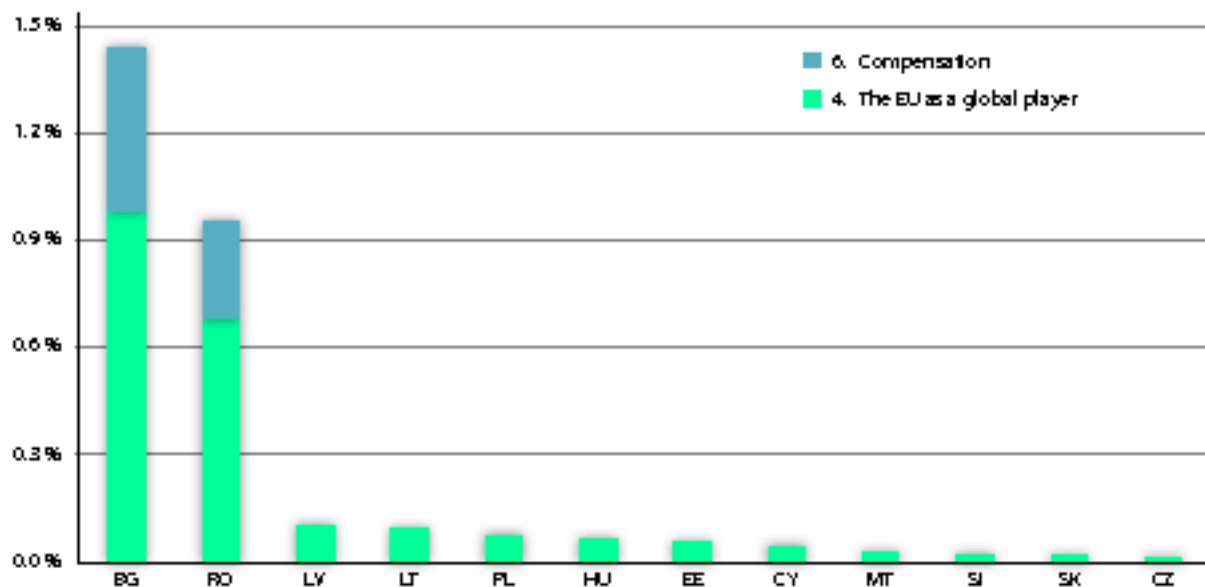
PIE CHART 4 — 'PRE-ACCESSION AND COMPENSATIONS' 2007 EU EXPENDITURE BY MEMBER STATE

(% EU, ranked by size)



BAR CHART 4 — 'PRE-ACCESSION AND COMPENSATIONS' 2007 EU EXPENDITURE BY MEMBER STATE

(% GfI, ranked by size)

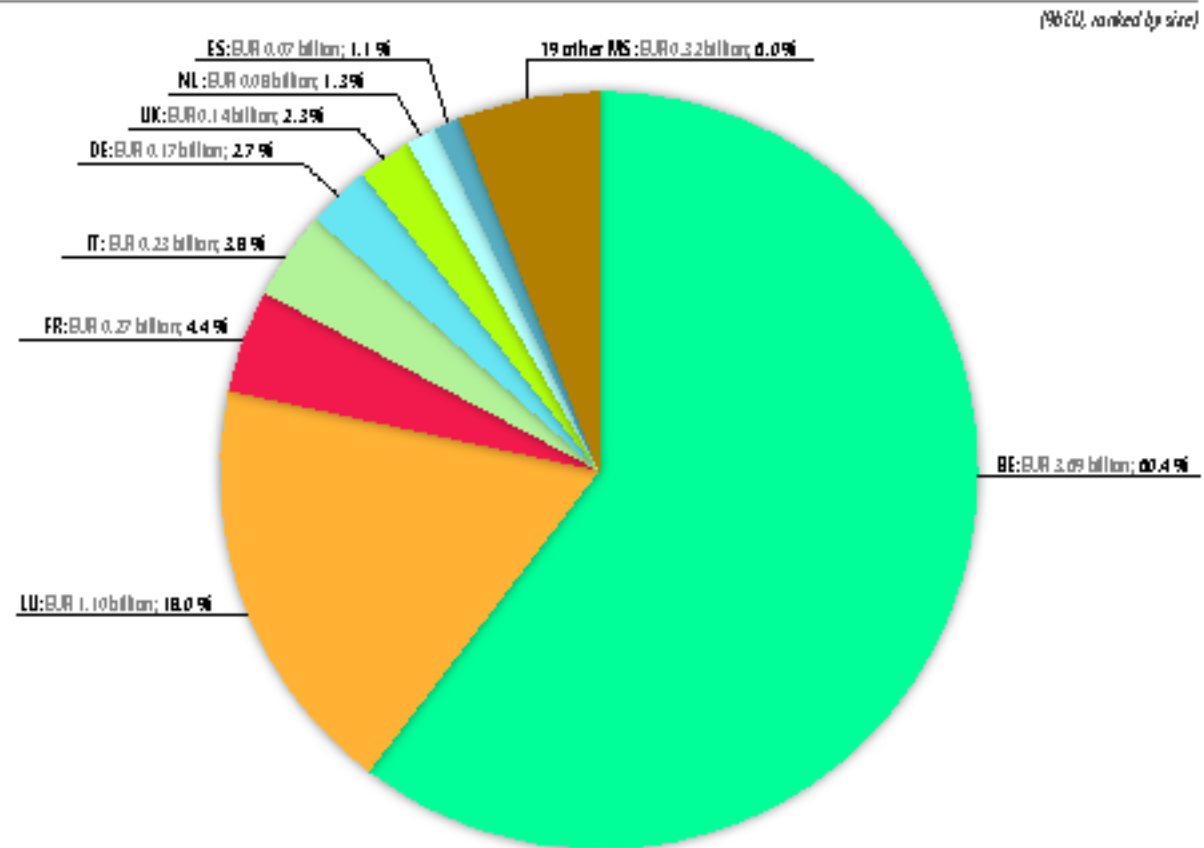


5. Administration

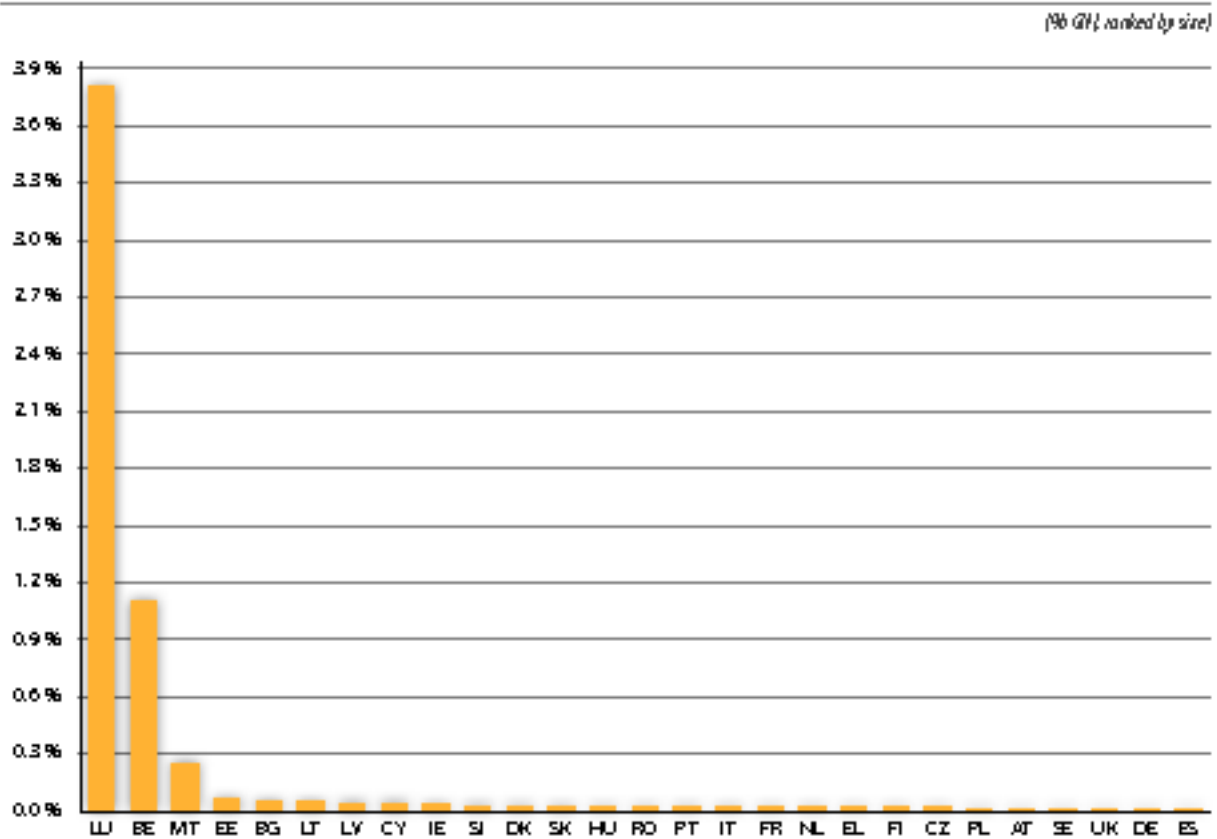
As in 2001–06, Belgium and Luxembourg were respectively allocated in 2007 around 60 % and 20 % of EU

administrative expenditure. Belgium and Luxembourg were the main recipients in both nominal and relative terms.

PIE CHART 5 — 'ADMINISTRATION' 2007 EU EXPENDITURE BY MEMBER STATE



BAR CHART 5 — 'ADMINISTRATION' 2007 EU EXPENDITURE BY MEMBER STATE



ALLOCATION OF 2007 EU EXPENDITURE BY HEADING AND BY MEMBER STATE

million EUR										
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	4. The EU as a global player	5. Administration	6. Compensation	Total expenditure	
BE	667.6	346.8	879.9	19.4	71.0	0.0	3 694.1	0.0	5 678.8	5.4 %
BG	17.3	144.9	6.6	0.2	2.8	278.2	12.2	129.3	591.5	0.6 %
CZ	37.7	918.1	717.1	1.1	16.7	15.2	15.1	0.0	1 721.0	1.6 %
DK	95.0	129.3	1 168.8	0.5	8.1	0.0	47.6	0.0	1 449.2	1.4 %
DE	865.7	4 311.8	6 905.7	15.5	217.8	0.0	167.2	0.0	12 483.6	11.9 %
EE	12.8	216.8	121.2	0.5	8.8	8.3	8.6	0.0	376.9	0.4 %
IE	91.5	263.7	1 762.7	1.6	5.6	0.0	41.7	0.0	2 166.7	2.1 %
EL	145.3	4 591.0	3 644.4	1.3	17.8	0.0	29.2	0.0	8 429.1	8.0 %
ES	298.5	5 429.6	6 973.4	5.9	20.8	0.0	67.8	0.0	12 795.9	12.1 %
FR	718.9	2 449.3	10 360.1	24.6	73.8	0.0	270.6	0.0	13 897.2	13.2 %
IT	636.7	4 452.5	5 913.3	7.8	75.6	0.0	229.4	0.0	11 315.3	10.7 %
CY	9.0	34.4	61.0	0.9	8.0	7.7	5.7	0.0	126.8	0.1 %
LV	13.1	437.2	186.2	0.5	9.5	20.7	7.7	0.0	675.0	0.6 %
LT	42.9	465.5	483.0	5.5	10.3	25.4	11.1	0.0	1 043.8	1.0 %
LU	99.7	13.5	55.2	0.6	9.9	0.0	1 102.1	0.0	1 280.9	1.2 %
HU	53.5	1 304.2	956.2	1.3	35.5	61.6	15.4	0.0	2 427.6	2.3 %
MT	5.1	49.1	8.7	0.7	10.7	1.7	13.2	0.0	89.3	0.1 %
NL	339.2	251.4	1 211.3	19.5	17.3	0.0	77.7	0.0	1 916.4	1.8 %
AT	158.3	264.7	1 130.0	16.5	8.9	0.0	20.0	0.0	1 598.4	1.5 %
PL	114.2	4 217.1	3 114.3	40.3	46.2	227.1	27.2	0.0	7 786.4	7.4 %
PT	107.0	2 456.0	1 299.7	10.2	6.7	0.0	24.8	0.0	3 904.4	3.7 %
RO	29.6	421.4	23.9	0.2	4.1	789.1	18.8	315.4	1 602.4	1.5 %
SI	27.4	158.9	179.5	0.9	8.3	7.5	7.5	0.0	390.1	0.4 %
SK	33.7	635.2	380.5	1.4	12.3	9.9	9.6	0.0	1 082.6	1.0 %
FI	94.6	322.0	972.8	2.1	8.8	0.0	23.1	0.0	1 423.4	1.4 %
SE	182.7	303.5	1 104.8	4.3	39.7	0.0	24.0	0.0	1 659.0	1.6 %
UK	639.2	2 357.0	4 233.7	15.4	27.1	0.0	140.5	0.0	7 412.9	7.0 %
EU-27	5 536.2	36 945.1	53 853.9	198.6	781.8	1 452.4	6 111.8	444.6	105 324.5	100 %
Non-EU	235.2	0.2	157.6	0.1	13.9	4 557.5	175.9	0.0	5 140.5	
other	544.3	24.4	5.7	0.9	23.5	1 081.1	354.7	0.0	2 034.6	
earmarked	422.5	5.0	631.3	12.5	18.4	200.7	163.2	0.0	1 453.6	
Total	6 738.2	36 974.8	54 648.4	212.2	837.6	7 291.8	6 805.6	444.6	113 953.3	

>>>

ALLOCATION OF 2007 EU EXPENDITURE BY HEADING AND BY MEMBER STATE (continued)

	% by Member State							Total expenditure
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	5. Administration	Pre-accession and compensation	
BE	11.8 %	6.1 %	15.5 %	0.3 %	1.3 %	65.1 %	0.0 %	100 %
BG	2.9 %	24.5 %	1.1 %	0.0 %	0.5 %	2.1 %	68.9 %	100 %
CZ	2.2 %	53.3 %	41.7 %	0.1 %	1.0 %	0.9 %	0.9 %	100 %
DK	6.6 %	8.9 %	80.7 %	0.0 %	0.6 %	3.3 %	0.0 %	100 %
DE	6.9 %	34.5 %	55.3 %	0.1 %	1.7 %	1.3 %	0.0 %	100 %
EE	3.4 %	57.5 %	32.1 %	0.1 %	2.3 %	2.3 %	2.2 %	100 %
IE	4.2 %	12.2 %	81.4 %	0.1 %	0.3 %	1.9 %	0.0 %	100 %
EL	1.7 %	54.5 %	43.2 %	0.0 %	0.2 %	0.3 %	0.0 %	100 %
ES	2.3 %	42.4 %	54.5 %	0.0 %	0.2 %	0.5 %	0.0 %	100 %
FR	5.2 %	17.6 %	74.5 %	0.2 %	0.5 %	1.9 %	0.0 %	100 %
IT	5.6 %	39.3 %	52.3 %	0.1 %	0.7 %	2.0 %	0.0 %	100 %
CY	7.1 %	27.2 %	48.1 %	0.7 %	6.3 %	4.5 %	6.0 %	100 %
LV	1.9 %	64.8 %	27.6 %	0.1 %	1.4 %	1.1 %	3.1 %	100 %
LT	4.1 %	44.6 %	46.3 %	0.5 %	1.0 %	1.1 %	2.4 %	100 %
LU	7.8 %	1.1 %	4.3 %	0.0 %	0.8 %	86.0 %	0.0 %	100 %
HU	2.2 %	53.7 %	39.4 %	0.1 %	1.5 %	0.6 %	2.5 %	100 %
MT	5.8 %	55.0 %	9.7 %	0.8 %	11.9 %	14.8 %	1.9 %	100 %
NL	17.7 %	13.1 %	63.2 %	1.0 %	0.9 %	4.1 %	0.0 %	100 %
AT	9.9 %	16.6 %	70.7 %	1.0 %	0.6 %	1.3 %	0.0 %	100 %
PL	1.5 %	54.2 %	40.0 %	0.5 %	0.6 %	0.3 %	2.9 %	100 %
PT	2.7 %	62.9 %	33.3 %	0.3 %	0.2 %	0.6 %	0.0 %	100 %
RO	1.8 %	26.3 %	1.5 %	0.0 %	0.3 %	1.2 %	68.9 %	100 %
SI	7.0 %	40.7 %	46.0 %	0.2 %	2.1 %	1.9 %	1.9 %	100 %
SK	3.1 %	58.7 %	35.1 %	0.1 %	1.1 %	0.9 %	0.9 %	100 %
FI	6.6 %	22.6 %	68.3 %	0.2 %	0.6 %	1.6 %	0.0 %	100 %
SE	11.0 %	18.3 %	66.6 %	0.3 %	2.4 %	1.4 %	0.0 %	100 %
UK	8.6 %	31.8 %	57.1 %	0.2 %	0.4 %	1.9 %	0.0 %	100 %
EU-27	5.3 %	35.1 %	51.1 %	0.2 %	0.7 %	5.8 %	1.8 %	100 %

>>>

ALLOCATION OF 2007 EU EXPENDITURE BY HEADING AND BY MEMBER STATE (continued)

	% GNI							Total expenditure
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	5. Administration	Pre-accession and compensation	
BE	0.20 %	0.10 %	0.26 %	0.01 %	0.02 %	1.10 %	0.00 %	1.70 %
BG	0.06 %	0.51 %	0.02 %	0.00 %	0.01 %	0.04 %	1.43 %	2.07 %
CZ	0.03 %	0.77 %	0.60 %	0.00 %	0.01 %	0.01 %	0.01 %	1.44 %
DK	0.04 %	0.06 %	0.50 %	0.00 %	0.00 %	0.02 %	0.00 %	0.63 %
DE	0.04 %	0.18 %	0.28 %	0.00 %	0.01 %	0.01 %	0.00 %	0.51 %
EE	0.09 %	1.48 %	0.83 %	0.00 %	0.06 %	0.06 %	0.06 %	2.57 %
IE	0.06 %	0.17 %	1.11 %	0.00 %	0.00 %	0.03 %	0.00 %	1.37 %
EL	0.06 %	2.05 %	1.63 %	0.00 %	0.01 %	0.01 %	0.00 %	3.77 %
ES	0.03 %	0.53 %	0.68 %	0.00 %	0.00 %	0.01 %	0.00 %	1.25 %
FR	0.04 %	0.13 %	0.55 %	0.00 %	0.00 %	0.01 %	0.00 %	0.74 %
IT	0.04 %	0.29 %	0.39 %	0.00 %	0.00 %	0.02 %	0.00 %	0.74 %
CY	0.06 %	0.23 %	0.40 %	0.01 %	0.05 %	0.04 %	0.05 %	0.84 %
LV	0.07 %	2.28 %	0.97 %	0.00 %	0.05 %	0.04 %	0.11 %	3.52 %
LT	0.16 %	1.73 %	1.80 %	0.02 %	0.04 %	0.04 %	0.09 %	3.88 %
LU	0.34 %	0.05 %	0.19 %	0.00 %	0.03 %	3.80 %	0.00 %	4.42 %
HU	0.06 %	1.40 %	1.02 %	0.00 %	0.04 %	0.02 %	0.07 %	2.60 %
MT	0.10 %	0.94 %	0.17 %	0.01 %	0.20 %	0.25 %	0.03 %	1.71 %
NL	0.06 %	0.04 %	0.21 %	0.00 %	0.00 %	0.01 %	0.00 %	0.34 %
AT	0.06 %	0.10 %	0.42 %	0.01 %	0.00 %	0.01 %	0.00 %	0.59 %
PL	0.04 %	1.43 %	1.06 %	0.01 %	0.02 %	0.01 %	0.08 %	2.65 %
PT	0.07 %	1.57 %	0.83 %	0.01 %	0.00 %	0.02 %	0.00 %	2.49 %
RO	0.03 %	0.36 %	0.02 %	0.00 %	0.00 %	0.02 %	0.94 %	1.37 %
SI	0.08 %	0.48 %	0.55 %	0.00 %	0.03 %	0.02 %	0.02 %	1.19 %
SK	0.06 %	1.20 %	0.72 %	0.00 %	0.02 %	0.02 %	0.02 %	2.04 %
FI	0.05 %	0.18 %	0.54 %	0.00 %	0.00 %	0.01 %	0.00 %	0.79 %
SE	0.05 %	0.09 %	0.33 %	0.00 %	0.01 %	0.01 %	0.00 %	0.49 %
UK	0.03 %	0.12 %	0.21 %	0.00 %	0.00 %	0.01 %	0.00 %	0.37 %
EU-27	0.05 %	0.30 %	0.44 %	0.00 %	0.01 %	0.05 %	0.02 %	0.86 %
Non-EU	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.04 %	0.04 %
other	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.01 %	0.02 %
earmarked	0.00 %	0.00 %	0.01 %	0.00 %	0.00 %	0.00 %	0.00 %	0.01 %
Total	0.06 %	0.30 %	0.45 %	0.00 %	0.01 %	0.06 %	0.06 %	0.93 %

SECTION II Revenue

EU budget revenue in 2007

The budget of the European Union is financed by own resources and other revenue. In 2007, own resources amounted to EUR 109 987.5 million and other revenue to EUR 7 575.5 million (of which EUR 1.8 billion corresponded to the surplus carried over from the previous year).

When the Council and the Parliament approve the annual budget, total revenue must equal total expenditure. The total amount needed to finance the budget follows automatically from the level of total expenditure. However, since outturns of revenue and expenditure usually differ from the budgeted estimates, there is a balance of the exercise resulting from the implementation. Normally, there has been a surplus, which reduces Member States' own resources payments in the subsequent year.

Own resources

The basic rules on the system of own resources are laid down in a Council decision adopted by unanimity in the Council and ratified by all Member States (Council Decision 2000/997/EC, Euratom, until replaced, once ratified, by Council Decision 2007/436/EC, Euratom, with retroactive effect back to 1 January 2007). Own resources can be defined as revenue accruing automatically to the EU in order to finance its budget without the need for any subsequent decision by national authorities. The overall amount of own resources needed to finance the budget is determined by total expenditure less other revenue. The total amount of own resources cannot exceed 1.24 % of the EU gross national income (GNI).

Own resources can be divided into the following categories:

- traditional own resources (TOR);
- the VAT-based own resource;
- the GNI-based own resource (the additional fourth resource¹), which plays the role of residual resource.

Finally, a specific mechanism for correcting budgetary imbalances in favour of the United Kingdom (UK correction) is also part of the own resources system.

Furthermore, some Member States may choose not to participate in certain justice and home affairs (JHA) policies. Corresponding adjustments are introduced to own resources payments (since 2003 for Denmark and since 2006 for Ireland and the United Kingdom).

Traditional own resources (i.e. customs duties, agricultural duties and sugar levies)

Traditional own resources (TOR) are levied on economic operators and collected by Member States on behalf of the EU. TOR payments accrue directly to the EU budget, after deduction of a 25 % amount retained by Member States as collection costs.

Agricultural duties and customs duties are levied on imports of agricultural and non-agricultural products from third countries, at rates based on the Common Customs Tariff. In 2007, these resources corresponded to 1.2 % (EUR 1 404.0 million) and 12.9 % (EUR 15 119.7 million) of total revenue, respectively.

Sugar levies are paid by sugar producers to finance the export refunds for sugar. Revenue from this resource was unusually negative and amounted to - 0.03 % (EUR 30.7 million) of total revenue in 2007. This originates in the reform of the sugar market implemented notably by Council Regulation (EC) No 318/2006. For the implementation of this reform, the balance of 2005/06 levies was estimated in 2006 and a corresponding instalment was paid by Member States concerned in June 2006. Yet, this estimation was too high and, when the exact out-turn of this balance was eventually known in 2007, a regularisation negative payment (i.e. a reimbursement) was made to the Member States concerned in April 2007.

The own resource based on value added tax (VAT)

The VAT-based own resource is levied on Member States' VAT bases, which are harmonised for this purpose in accordance with Community rules. The same percentage is levied on the harmonised base of each Member State. However, the VAT base to take into account is capped at 50 % of each Member State's GNI. This rule is intended to avoid the less-prosperous Member States paying out of proportion to their contributive capacity, since consumption and hence VAT tend to account for a higher percentage of a country's national income at relatively lower levels of prosperity.

In 2007, the 50 % 'capping' was applied to 13 Member States (Bulgaria, the Czech Republic, Estonia, Ireland, Greece, Spain, Cyprus, Latvia, Luxembourg, Malta, Poland, Portugal and Slovenia).

The maximum percentage rate of the VAT base that could be called is fixed at 0.50 % in 2007. However, for historical reasons, this rate must be decreased to take

account of the financing of the UK correction. The 2007 rate of call of VAT amounted to 0.3355 % (rounded figure).

The total amount of the VAT-based resource (including balances for previous years) levied in 2007 reached EUR 19 440.8 million or 16.5 % of total revenue.

The own resource based on gross national income (GNI)

The GNI-based own resource was introduced in 1988 to balance budget revenue and expenditure, i.e. to finance the part of the budget not covered by other revenue. The same percentage is levied on each Member States' GNI, established in accordance with Community rules.

The rate is fixed during the budgetary procedure. The amount of the GNI resource needed depends on the difference between total expenditure and the sum of all other revenue. The 2007 rate of call of GNI amounted to 0.5909 % (rounded figure).

The total amount of the GNI-based resource (including balances for previous years) levied in 2007 reached EUR 73 914.8 million or 62.9 % of total revenue.

The correction of budgetary imbalances in favour of the United Kingdom (UK correction)

The current UK correction mechanism was introduced in 1985 to correct the imbalance between the United Kingdom's share in payments to the Community budget and its share in Community expenditure. This mechanism has been modified on several occasions to compensate for changes in the system of EU budget financing, but the basic principles remain the same.

The imbalance is calculated as the difference between the UK share in EU expenditure allocated to the Member States and in total VAT-based and GNI-based own resources payments. The difference in percentage points is multiplied by the total amount of EU expenditure allocated to the Member States. The UK is reimbursed by 66 % of this budgetary imbalance.

The cost of the correction is borne by the other 26 Member States. The distribution of the financing is first calculated on the basis of each country's share in total EU GNI. The financing share of Germany, the Netherlands, Austria and Sweden is, however, restricted to one quarter of its normal value. This cost is redistributed across the remaining 22 Member States.

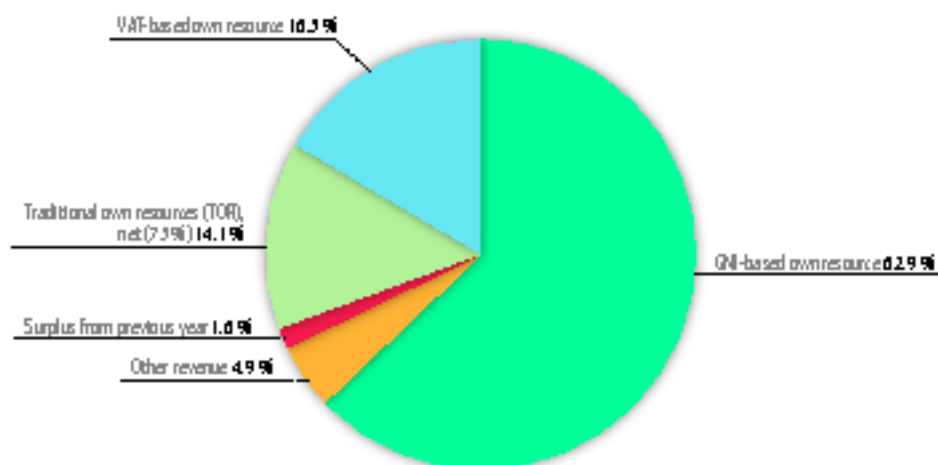
The total amount of the UK correction paid in 2007 amounted to EUR 5 188.9 million.

Other revenue

Revenue other than own resources includes: tax and other deductions from EU staff remunerations, bank interest, contributions from non-Member States to certain EU programmes (e.g. in the research area), repayments of unused EU financial assistance, interest on late payments as well as the balance from the previous exercise. This balance is mainly derived from the difference between the out-turn of own resources payments and expenditure in the previous year.

In 2007, other revenue amounted to EUR 7 575.5 million, of which EUR 1 847.6 million corresponded to the surplus carried over from the year 2006.

FIGURE 1 — EU REVENUE 2007



NATIONAL CONTRIBUTION BY MEMBER STATE AND TRADITIONAL OWN RESOURCES COLLECTED ON BEHALF OF THE EU IN 2007 (MILLION EUR)

	VAT-based own resource	GNI-based own resource	UK correction	Total national contribution		Traditional own resources (TOR), net (75 %)		Total own resources		
	(1)	(2) ⁽¹⁾	(3) ⁽²⁾	(4) = (1)+(2)+(3)	%	% GNI	(5)	(6) = (4)+(5)	%	% GNI
BE	468.5	1 985.8	232.5	2 686.8	2.9 %	0.80 %	1 685.1	4 371.9	4.0 %	1.31 %
BG	46.3	163.0	20.8	230.0	0.2 %	0.80 %	60.8	290.8	0.3 %	1.02 %
CZ	199.9	703.8	84.4	988.2	1.1 %	0.83 %	178.8	1 167.0	1.1 %	0.98 %
DK	332.8	1 393.5	162.9	1 889.2	2.0 %	0.81 %	329.8	2 219.0	2.0 %	0.96 %
DE	3 635.2	14 653.8	294.2	18 583.2	19.9 %	0.76 %	3 126.8	21 710.0	19.7 %	0.89 %
EE	26.8	95.8	11.2	133.8	0.1 %	0.91 %	42.8	176.7	0.2 %	1.21 %
IE	276.4	972.2	119.6	1 368.3	1.5 %	0.86 %	218.0	1 586.4	1.4 %	1.00 %
EL	697.9	1 946.6	145.8	2 790.3	3.0 %	1.25 %	229.6	3 019.9	2.7 %	1.35 %
ES	1 722.8	6 073.4	751.7	8 548.0	9.2 %	0.84 %	1 290.1	9 838.2	8.9 %	0.96 %
FR	3 113.8	11 215.7	1 326.9	15 656.4	16.8 %	0.83 %	1 332.5	16 988.9	15.4 %	0.90 %
IT	2 030.1	9 143.7	1 163.2	12 336.9	13.2 %	0.81 %	1 687.2	14 024.2	12.8 %	0.92 %
CY	25.0	88.2	10.7	123.9	0.1 %	0.82 %	46.4	170.3	0.2 %	1.13 %
LV	35.2	118.0	14.9	168.1	0.2 %	0.88 %	30.9	199.0	0.2 %	1.04 %
LT	47.1	158.3	20.1	225.5	0.2 %	0.84 %	45.4	271.0	0.2 %	1.01 %
LU	53.2	202.2	21.2	276.6	0.3 %	0.95 %	19.2	295.8	0.3 %	1.02 %
HU	137.8	546.7	74.9	759.4	0.8 %	0.81 %	110.9	870.2	0.8 %	0.93 %
MT	9.1	32.5	3.6	45.2	0.0 %	0.86 %	11.8	57.0	0.1 %	1.09 %
NL	936.3	3 400.6	92.4	4 429.3	4.7 %	0.78 %	1 873.5	6 302.8	5.7 %	1.10 %
AT	409.0	1 564.9	43.0	2 017.0	2.2 %	0.75 %	201.1	2 218.1	2.0 %	0.82 %
PL	508.7	1 745.6	215.8	2 470.1	2.6 %	0.84 %	338.4	2 808.6	2.6 %	0.96 %
PT	269.4	940.1	113.9	1 323.3	1.4 %	0.85 %	137.1	1 460.4	1.3 %	0.93 %
RO	162.1	681.7	86.4	930.3	1.0 %	0.80 %	159.2	1 089.4	1.0 %	0.93 %
SI	55.9	198.3	22.6	276.8	0.3 %	0.84 %	82.5	359.4	0.3 %	1.09 %
SK	84.6	302.5	41.6	428.7	0.5 %	0.81 %	90.5	519.2	0.5 %	0.98 %
FI	260.7	1 087.7	132.0	1 480.5	1.6 %	0.82 %	148.9	1 629.4	1.5 %	0.91 %
SE	486.6	1 948.9	41.3	2 476.7	2.7 %	0.73 %	438.4	2 915.2	2.7 %	0.86 %
UK	3 409.6	12 551.2	-5 188.9	10 771.9	11.5 %	0.53 %	2 657.0	13 429.0	12.2 %	0.66 %
EU-27	19 440.8	73 914.8	58.9	93 414.5	100 %	0.76 %	16 573.0	109 987.5	100 %	0.90 %
							Surplus from previous year	1 847.6		
							Surplus from EAGGF Guarantee	0.0		
							Surplus external aid guarantee fund	260.9		
							Other revenue	5 467.0		
							Total revenue	117 563.0		

(¹) For simplicity of the presentation, the GNI-based own resource includes the JHA adjustment.

(²) Total UK correction payments are not equal to zero on account of exchange rate differences.

FIGURE 2 — EU REVENUE 1998–2007

(million EUR)

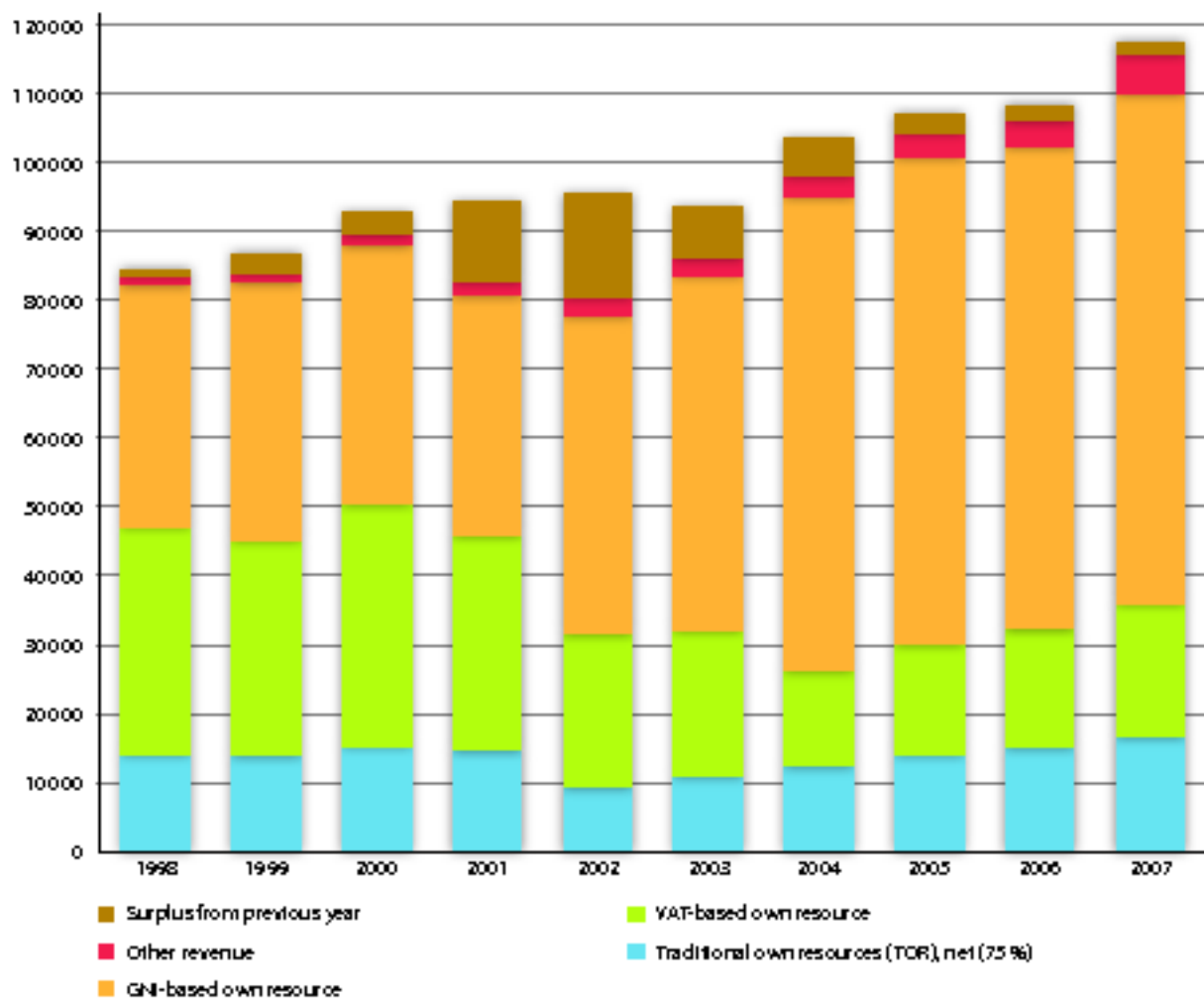
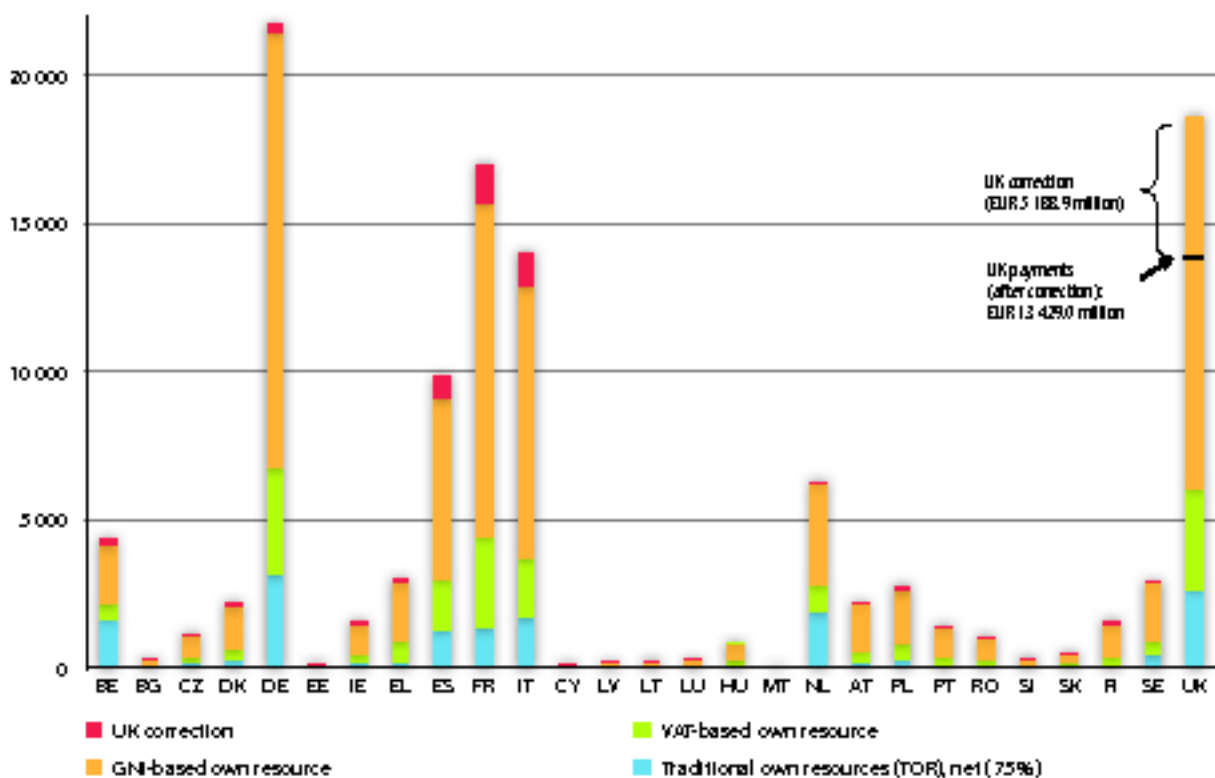


FIGURE 3 — NATIONAL CONTRIBUTION PER MEMBER STATE AND TOR COLLECTED ON BEHALF OF THE EU IN 2007

(million EUR)



SECTION III Implementation of the budget

High level of budget execution in 2007

The overall implementation rate of voted appropriations, which make up the vast majority of spending in 2007, has been very positive, despite the fact that the first year of a MAFF is often marred by long lead-times in adopting the expenditure programmes. As a general rule, reaching a high level of commitment appropriations in any given year is a pre-requisite for ensuring high execution rates in payments in the following years.

The 2007 execution rates are considerably higher than those of the year 2000, first year of the previous MAFF. This is true both for CA, where — as the following

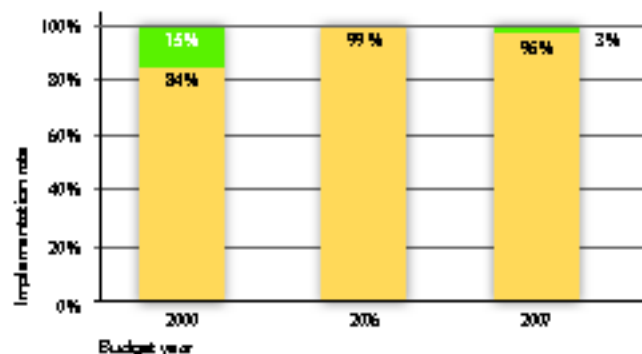
graphs show — execution before 'carry-overs' and 're-programming' of appropriations to subsequent years is 12 percentage points higher than in 2000, and for payment appropriations (PA), where the increase corresponds to 8 percentage points. Therefore, the level of PA that lapsed at the end of the year has dropped significantly from 9 % in 2000 to 1 % in 2007.

Compared with 2006 (the last year of the previous MAFF), execution rates have remained broadly similar, both for CA and PA.

These comparisons with 2000 and 2006 show that the Commission has successfully overcome the hurdles represented by the switch to a new MAFF.

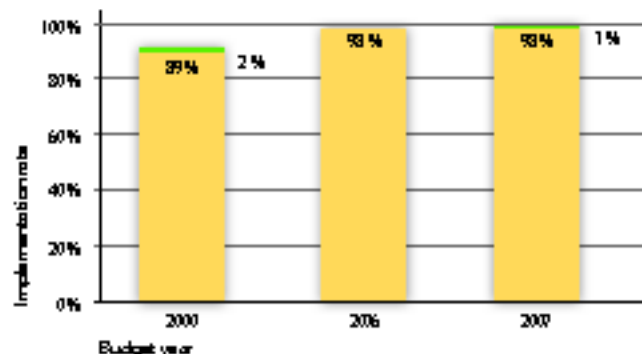
BUDGET IMPLEMENTATION PERFORMANCES —
COMMITMENT APPROPRIATIONS (CA)

EXECUTED CA
CARRY-OVER AND REPROGRAMMING



BUDGET IMPLEMENTATION PERFORMANCES —
PAYMENT APPROPRIATIONS (PA)

EXECUTED PA
CARRY-OVER



Budget out-turn

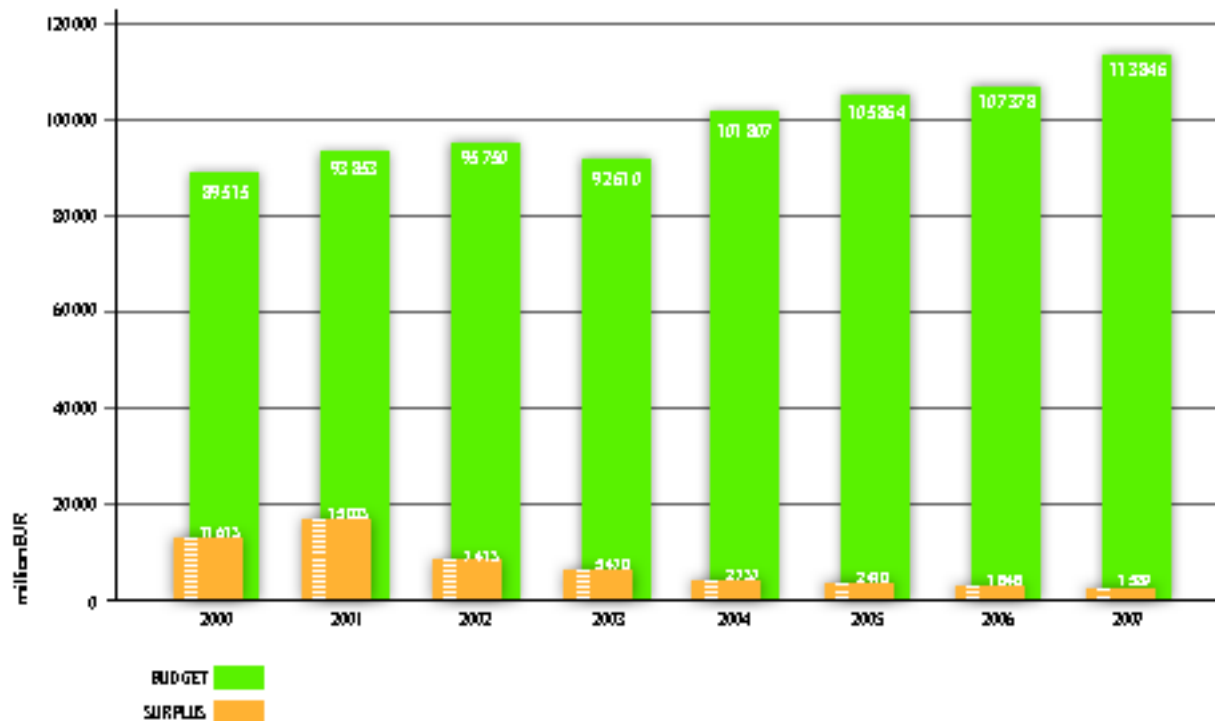
In general terms, the budget out-turn is the difference between all revenue and expenditure, the positive difference being a surplus. Thanks to active budget management on the part of the Commission,

the end-of-year surplus amounted to only EUR 1 529 million, by far the smallest of any budget in recent years. The out-turn, as shown below, is down from EUR 1 848 million in 2006 and EUR 11 613 million in 2000, the first year of the 2000–06 financial framework.

BUDGET SURPLUS 2007 (MILLION EUR)

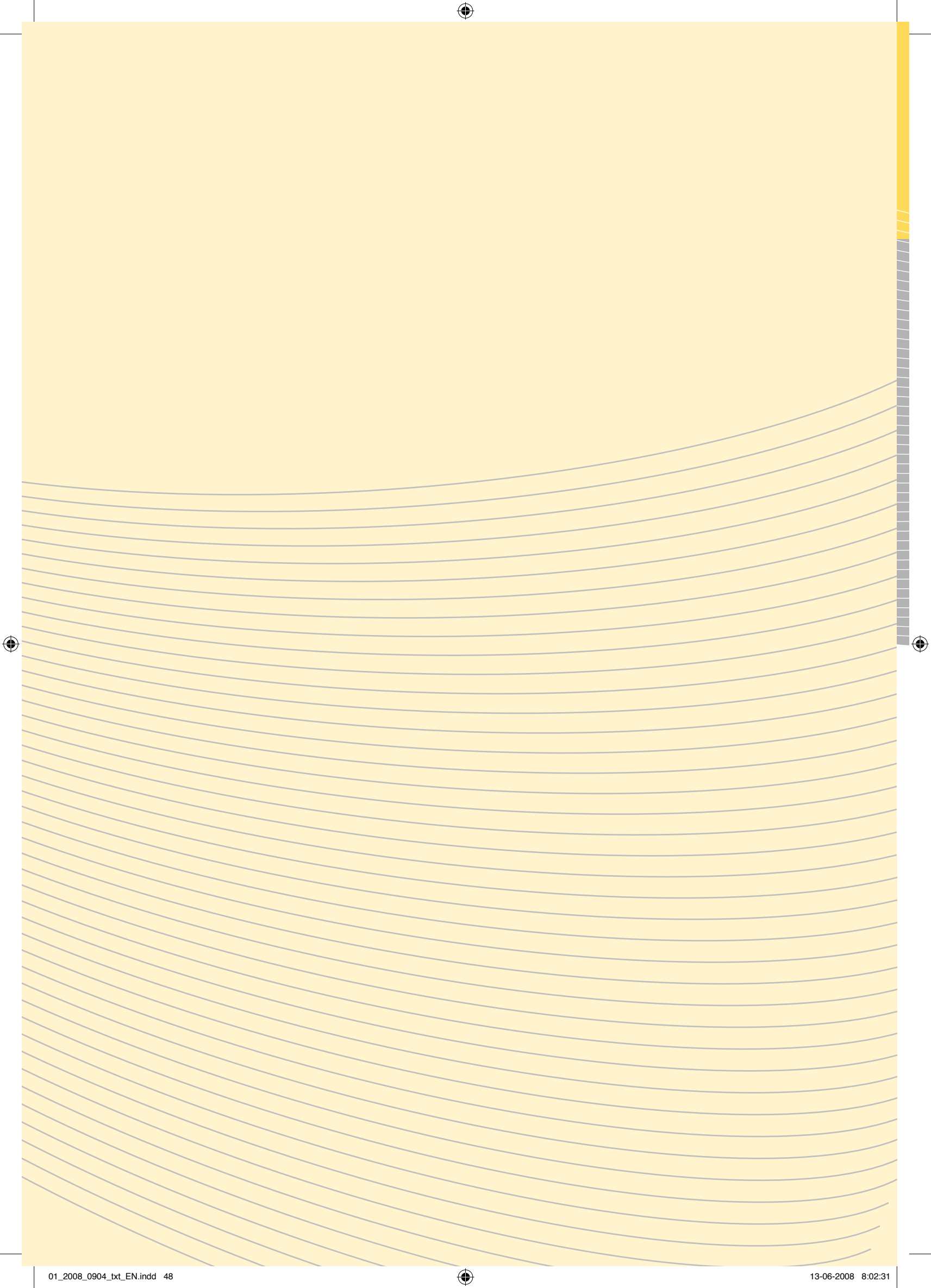
Revenue for the financial year	117 426
Payments against appropriations for the financial year	- 112 906
Payment appropriations carried over to year $n + 1$	- 3 114
Cancellation of unused payment appropriations carried over from the previous year	246
Exchange differences for the year	- 124
Budget surplus for the year	1 529

TREND OF BUDGET SURPLUS FROM 2000 TO 2007





Annexes



ANNEX 1

Financial framework

Since 1988, the EU budget has been defined within the multiannual financial frameworks in order to ensure tighter budgetary discipline and to improve the functioning of the budgetary procedure and interinstitutional cooperation.

The financial framework which ended in 2006 was agreed for a period of seven years (2000–06) by the Interinstitutional Agreement (IIA) of 6 May 1999 on 'Budgetary discipline and improvement of the budgetary procedure'. It was the third financial programming period after those of 1988–92 and 1993–99.

The current financial framework was agreed for another period of seven years (2007–13) by the IIA of 17 May 2006 on 'Budgetary discipline and sound financial management'.

Structure

Financial frameworks consist of headings (some of them broken down into subheadings) with an annual ceiling for commitment appropriations set for each heading/subheading. The sum of the ceilings of all headings gives the total ceiling of commitment appropriations. A corresponding estimate is then established for the annual ceiling of payment appropriations.

Total annual ceilings are expressed in million EUR and in percentage of the gross national income of the EU (EU GNI). The total annual ceiling of payment appropriations in percentage of EU GNI is compared with the reference own resources ceiling (1.24 % of EU GNI). The corresponding margin for unforeseen expenditure performs a dual role. First, it leaves a safety margin to ensure that (within the limit of the own resources ceiling) the resources available to the EU would not be reduced as a consequence of a lower than forecast economic growth rate. Second, it allows the

various ceilings of the financial framework to be revised so as to cover any unforeseen expenditure which arises.

Technical adjustment

Under the terms of the IIA, at the beginning of each budgetary procedure the Commission carries out the technical adjustment of the financial framework in order to take into account inflation and the trend in EU GNI growth. As financial frameworks are originally expressed in constant prices, they have to be adjusted to the most recent economic environment before the preliminary draft budget for the following year is established.

In the 2007–13 financial framework, calculations in constant prices were made using a fixed rate of 2 % per year as a deflator, so that amounts in current prices could be deducted automatically. Consequently technical adjustments now no longer amend prices, but only amounts expressed in percentage of EU GNI. The last technical adjustment was made for 2009, in April 2008 (see Table 2).

The 2000–06 financial framework is no longer modified by technical adjustments.

Revision and adjustment

Following the agreement on financing required for the European global navigation satellite system (GNSS programmes — EGNOS-Galileo), the 2007–13 financial framework was revised in December 2007 ⁽¹⁾.

An adjustment, in order to take account of implementation (pursuant to point 48 of the IIA), also occurred together with the technical adjustment made for 2009 ⁽²⁾.

⁽¹⁾ Decision 2008/29/EC of the European Parliament and of the Council of 18 December 2007.

⁽²⁾ Decision 2008/371/EC of the European Parliament and of the Council of 29 April 2008.

50 TABLE 1 — FINANCIAL FRAMEWORK (2000–06) ADJUSTED FOR 2006

(million EUR – current prices)

Commitment appropriations	2000	2001	2002	2003	2004	2005	2006	Total 2000–06
1. Agriculture	41 738	44 530	46 587	47 378	49 305	51 439	52 618	333 595
1a. Common agricultural policy	37 352	40 035	41 992	42 680	42 769	44 598	45 502	294 928
1b. Rural development	4 386	4 495	4 595	4 698	6 536	6 841	7 116	38 667
2. Structural actions	32 678	32 720	33 638	33 968	41 035	42 441	44 617	261 097
Structural Funds	30 019	30 005	30 849	31 129	35 353	37 247	38 523	233 125
Cohesion Fund	2 659	2 715	2 789	2 839	5 682	5 194	6 094	27 972
3. Internal policies	6 031	6 272	6 558	6 796	8 722	9 012	9 385	52 776
4. External actions	4 627	4 735	4 873	4 972	5 082	5 119	5 269	34 677
5. Administration ⁽¹⁾	4 638	4 776	5 012	5 211	5 983	6 185	6 528	38 333
6. Reserves	906	916	676	434	442	446	458	4 278
Monetary reserve	500	500	250	0	0	0	0	1 250
Emergency aid reserve	203	208	213	217	221	223	229	1 514
Guarantee reserve	203	208	213	217	221	223	229	1 514
7. Pre-accession aid	3 174	3 240	3 328	3 386	3 455	3 472	3 566	23 621
8. Compensation					1 410	1 305	1 074	3 789
Total commitment appropriations	93 792	97 189	100 672	102 145	115 434	119 419	123 515	752 166
Total payment appropriations	91 322	94 730	100 078	102 767	111 380	114 060	119 112	733 449
% of GNI	1.07 %	1.07 %	1.09 %	1.11 %	1.09 %	1.08 %	1.08 %	1.08 %
Margin	0.17 %	0.17 %	0.15 %	0.13 %	0.15 %	0.16 %	0.16 %	0.16 %
Own resources ceiling	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %

(¹) The expenditure on pensions included under the ceiling for this heading is calculated net of staff contributions to the pension scheme, up to a maximum of EUR 1 100 million at 1999 prices for the period 2000–06.

TABLE 2 — FINANCIAL FRAMEWORK (2007–13) ADJUSTED FOR 2009

(million EUR – current prices)

Commitment appropriations	2007	2008	2009	2010	2011	2012	2013	Total 2007–13
1. Sustainable growth	53 979	57 653	59 700	61 782	63 638	66 628	69 621	433 001
1a. Competitiveness for growth and employment	8 918	10 386	11 272	12 388	12 987	14 203	15 433	85 587
1b. Cohesion for growth and employment	45 061	47 267	48 428	49 394	50 651	52 425	54 188	347 414
2. Preservation and management of natural resources	55 143	59 193	59 639	60 113	60 338	60 810	61 289	416 525
of which: market-related expenditure and direct payments	45 759	46 217	46 679	47 146	47 617	48 093	48 574	330 085
3. Citizenship, freedom, security and justice	1 273	1 362	1 523	1 693	1 889	2 105	2 376	12 221
3a. Freedom, security and justice	637	747	872	1 025	1 206	1 406	1 661	7 554
3b. Citizenship	636	615	651	668	683	699	715	4 667
4. EU as a global player	6 578	7 002	7 440	7 893	8 430	8 997	9 595	55 935
5. Administration ⁽¹⁾	7 039	7 380	7 699	8 008	8 334	8 670	9 095	56 225
6. Compensations	445	207	210					862
Total commitment appropriations	124 457	132 797	136 211	139 489	142 629	147 210	151 976	974 769
% of GNI	1.04 %	1.06 %	1.04 %	1.02 %	1.00 %	0.99 %	0.98 %	1.02 %
Total payment appropriations	122 190	129 681	123 858	133 505	133 452	140 200	142 408	925 294
% of GNI	1.02 %	1.03 %	0.94 %	0.97 %	0.93 %	0.94 %	0.91 %	0.96 %
Margin	0.22 %	0.21 %	0.30 %	0.27 %	0.31 %	0.30 %	0.33 %	0.28 %
Own resources ceiling	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %

(¹) The expenditure on pensions included under the ceiling for this heading is calculated net of the staff contributions to the relevant scheme, within the limit of EUR 500 million at 2004 prices for the period 2007–13.



ANNEX 2

Expenditure 1958–2007 by heading

COMMUNITY EXPENDITURE 1958–2007

(out-turn in payments)

Heading	EU-6													
	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969		
	million UA	million UA	million UA	million UA	million UA	million UA	million UA	million UA	million UA	million UA	million UA	million UA	million UA	
General budget														
EAGGF Guarantee Section													28.7	
Structural Funds, of which:													4.6	
— EAGGF Guidance Section													4.6	
— ERDF														
— ESF														
Research														
External action														
Administration	7.3	9.0%	18.1	37.4%	21.2	36.2%	25.4	32.8%	30.2	17.6%	35.2	16.6%	39.6	15.3%
Other														43.3
Total payments	7.3	9.0%	18.1	37.4%	21.2	36.2%	25.4	32.8%	30.2	17.6%	35.2	16.6%	39.6	15.3%
In % of Member State general government expenditure														
In % Community GNI														
EDF														
ECSC	70.3	86.5%	21.8	45.0%	28.2	48.1%	20.8	26.8%	22.3	13.0%	22.6	10.6%	29.1	11.2%
Euratom (1)	3.7	4.6%	8.5	17.6%	5.8	9.9%	6.9	8.9%	54.8	31.9%	84.7	39.9%	100.1	38.6%
Grand total	81.3	100.0%	48.4	100.0%	58.6	100.0%	77.5	100.0%	171.9	100.0%	212.4	100.0%	259.4	100.0%
														339.0
														1000.0%

(1) The Euratom budget was incorporated in the general budget in 1968.

EAGGF	European Agricultural Guidance and Guarantee Fund	ECSC	European Coal and Steel Community
ERDF	European Regional Development Fund	Euratom	European Atomic Energy Community
ESF	European Social Fund	FIRG	Financial Instrument for Fisheries Guidance
EDF	European Development Fund		

52 COMMUNITY EXPENDITURE 1958–2007 (continued)

(out-turn in payments)

Heading	EU-6														EU-9					
	1966		1967		1968		1969		1970		1971		1972		1973		1974		1975	
	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%
General budget																				
EAGGF Guarantee Section	50.7	12.9 %	340.0	45.5 %	1 259.7	77.4 %	1 668.6	80.8 %	3 108.1	86.9 %	1 755.6	72.8 %	2 485.6	75.2 %	3 614.4	76.8 %	3 459.8	68.4 %	4 327.7	70.9 %
Structural Funds, of which:	22.1	5.6 %	81.1	10.8 %	58.5	3.6 %	70.8	3.4 %	95.4	2.7 %	118.0	4.9 %	136.9	4.1 %	259.1	5.5 %	281.8	5.6 %	375.3	6.2 %
— EAGGF Guidance Section					34.0	2.1 %	51.3	2.5 %	58.4	1.6 %	61.5	2.6 %	53.2	1.6 %	10.8	0.2 %	37.8	0.7 %	76.7	1.3 %
— ERDF																			150.0	2.5 %
— ESF					24.5	1.5 %	19.5	0.9 %	37.0	1.0 %	56.5	2.3 %	83.7	2.5 %	248.3	5.3 %	244.0	4.8 %	148.6	2.4 %
Research					73.4	4.5 %	59.2	2.9 %	63.4	1.8 %	64.9	2.7 %	76.3	2.3 %	70.1	1.5 %	110.3	2.2 %	115.9	1.9 %
External action	0.9	0.2 %	0.8	0.1 %	1.0	0.1 %	1.0	0.0 %	1.4	0.0 %	0.4	0.0 %	71.8	2.2 %	63.3	1.3 %	358.5	7.1 %	250.9	4.1 %
Administration	50.9	12.9 %	53.7	7.2 %	94.7	5.8 %	104.3	5.0 %	115.3	3.2 %	137.8	5.7 %	173.6	5.3 %	245.3	5.2 %	306.2	6.1 %	364.0	6.0 %
Other	0.6		0.5	0.1 %	0.6	0.0 %	0.9	0.0 %	1.6	0.0 %	130.4	5.4 %	178.1	5.4 %	253.0	5.4 %	309.8	6.1 %	383.1	6.3 %
Total payments	125.2	31.8 %	476.1	63.7 %	1 487.9	91.5 %	1 904.8	92.2 %	3 385.2	94.7 %	2 207.1	91.5 %	3 122.3	94.5 %	4 505.2	95.8 %	4 826.4	95.5 %	5 816.9	95.3 %
In % of Member State general government expenditure		0.3 %		0.6 %		1.1 %		1.3 %		2.0 %		1.2 %		1.4 %		1.3 %		1.2 %		1.2 %
In % Community GNI		0.1 %		0.2 %		0.4 %		0.5 %		0.7 %		0.4 %		0.5 %		0.5 %		0.5 %		0.5 %
EDF	108.3	27.5 %	104.6	14.0 %	106.5	6.5 %	115.0	5.6 %	145.6	4.1 %	154.4	6.4 %	131.5	4.0 %	157.8	3.4 %	172.0	3.4 %	208.5	3.4 %
ECSC	31.0	7.9 %	37.7	5.0 %	32.4	2.0 %	45.7	2.2 %	45.6	1.3 %	49.8	2.1 %	51.0	1.5 %	40.5	0.9 %	58.0	1.1 %	76.0	1.2 %
Euratom ⁽¹⁾	129.2	32.8 %	129.5	17.3 %																
Grand total	393.7	100.0 %	747.9	100.0 %	1 626.8	100.0 %	2 065.0	100.0 %	3 516.4	100.0 %	2 411.3	100.0 %	3 304.8	100.0 %	4 703.5	100.0 %	5 056.4	100.0 %	6 101.4	100.0 %

⁽¹⁾ The Euratom budget was incorporated in the general budget in 1968.

>>>

COMMUNITY EXPENDITURE 1958–2007 (continued)

(out-turn in payments)

Heading	EU-9										EU-10										
	1976		1977		1978		1979		1980		1981		1982		1983		1984		1985		
	million UA	%	million UA	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	
General budget																					
EAGGF Guarantee Section	5 636.7	71.4 %	6 587.1	72.6 %	8 679.3	69.4 %	10 387.1	70.3 %	11 291.9	68.6 %	11 063.7	59.7 %	12 259.8	57.6 %	15 785.8	62.1 %	18 330.4	65.4 %	19 727.8	68.4 %	
Structural Funds, of which:	623.8	7.9 %	685.5	7.6 %	1 388.7	11.1 %	1 515.5	10.3 %	1 808.5	11.0 %	3 566.8	19.2 %	4 570.1	21.5 %	4 081.3	16.0 %	3 220.0	11.5 %	3 702.9	12.8 %	
— EAGGF Guidance Section	112.1	1.4 %	113.0	1.2 %	325.6	2.6 %	286.5	1.9 %	314.6	1.9 %	539.9	2.9 %	650.8	3.1 %	575.3	2.3 %	595.6	2.1 %	685.5	2.4 %	
— ERDF	300.0	3.8 %	400.0	4.4 %	525.0	4.2 %	699.0	4.7 %	793.4	4.8 %	2 406.5	13.0 %	2 905.4	13.6 %	2 306.6	9.1 %	1 412.5	5.0 %	1 610.0	5.6 %	
— ESF	211.7	2.7 %	172.5	1.9 %	538.1	4.3 %	530.0	3.6 %	700.5	4.3 %	620.4	3.3 %	1 013.9	4.8 %	1 199.4	4.7 %	1 211.9	4.3 %	1 407.4	4.9 %	
Research	127.2	1.6 %	180.8	2.0 %	266.9	2.1 %	267.6	1.8 %	364.2	2.2 %	311.6	1.7 %	437.3	2.1 %	1 345.5	5.3 %	1 660.0	5.9 %	677.9	2.4 %	
External action	202.8	2.6 %	194.1	2.1 %	313.2	2.5 %	443.7	3.0 %	603.9	3.7 %	738.4	4.0 %	891.2	4.2 %	901.3	3.5 %	996.5	3.6 %	963.8	3.3 %	
Administration	430.7	5.5 %	501.6	5.5 %	686.6	5.5 %	775.6	5.2 %	829.9	5.0 %	941.8	5.1 %	1 048.2	4.9 %	1 108.2	4.4 %	1 212.9	4.3 %	1 304.8	4.5 %	
Other	541.6	6.9 %	586.8	6.5 %	707.1	5.7 %	831.2	5.6 %	958.9	5.8 %	1 103.7	6.0 %	1 263.0	5.9 %	1 283.9	5.0 %	1 681.6	5.9 %	1 490.1	5.2 %	
Total payments	7 562.8	95.8 %	8 735.9	96.3 %	12 041.8	96.3 %	14 220.7	96.3 %	15 857.3	96.4 %	17 726.0	95.7 %	20 469.6	96.1 %	24 506.0	96.4 %	27 081.4	96.6 %	27 867.3	96.7 %	
In % of Member State general government expenditure		1.3 %		1.4 %		1.7 %		1.8 %		1.7 %		1.6 %		1.7 %		1.9 %		1.9 %		1.8 %	
In % Community GNI		0.6 %		0.6 %		0.8 %		0.8 %		0.8 %		0.8 %		0.9 %		0.9 %		1.0 %		0.9 %	
EDF	248.6	3.1 %	244.7	2.7 %	401.0	3.2 %	465.3	3.1 %	481.9	2.9 %	663.7	3.6 %	647.2	3.0 %	718.8	2.8 %	703.0	2.5 %	698.0	2.4 %	
ECSC	84.2	1.1 %	95.5	1.1 %	67.3	0.5 %	87.5	0.6 %	115.6	0.7 %	139.7	0.8 %	184.0	0.9 %	207.7	0.8 %	255.2	0.9 %	267.9	0.9 %	
Grand total	7 895.6	100.0 %	9 076.1	100.0 %	12 510.1	100.0 %	14 773.5	100.0 %	16 454.8	100.0 %	18 529.4	100.0 %	21 300.8	100.0 %	25 432.5	100.0 %	28 039.6	100.0 %	28 833.2	100.0 %	

>>>

COMMUNITY EXPENDITURE 1958–2007 (continued)

(out-turn in payments)

Heading	Delors I Package (1988–92)										Delors II Package (1993–99)								
	EU-12					EU-12 (including former East German <i>Länder</i> as of 1991)					1993				1994				
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1991	1992	1993	1994	1993	1994	1993	1994		
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	
General budget																			
EAGGF Guarantee Section	22 118.1	61.7 %	22 950.1	63.3 %	26 395.2	62.1 %	24 401.4	57.7 %	25 604.6	56.1 %	31 103.2	56.5 %	31 254.5	51.4 %	34 935.8	52.4 %	32 952.8	53.6 %	
Structural Funds, of which:	5 664.7	15.8 %	5 859.6	16.2 %	6 419.3	15.1 %	7 945.1	18.8 %	9 591.4	21.0 %	13 971.0	25.4 %	18 378.3	30.2 %	20 478.5	30.7 %	15 872.1	25.8 %	
— EAGGF Guidance Section	771.2	2.2 %	789.5	2.2 %	1 140.9	2.7 %	1 349.0	3.2 %	1 825.3	4.0 %	2 085.4	3.8 %	2 857.9	4.7 %	2 914.2	4.4 %	2 476.5	4.0 %	
— ERDF	2 456.7	6.9 %	2 560.1	7.1 %	2 979.8	7.0 %	3 920.0	9.3 %	4 554.1	10.0 %	6 306.8	11.5 %	8 564.8	14.1 %	9 545.6	14.3 %	6 331.2	10.3 %	
— ESF	2 436.8	6.8 %	2 510.0	6.9 %	2 298.6	5.4 %	2 676.1	6.3 %	3 212.0	7.0 %	4 030.0	7.3 %	4 321.1	7.1 %	5 382.6	8.1 %	4 315.4	7.0 %	
— Cohesion Fund														795.0	1.2 %	851.6	1.4 %		
— FIGF																395.0	0.6 %		
Research	775.4	2.2 %	964.4	2.7 %	1 129.5	2.7 %	1 517.5	3.6 %	1 790.3	3.9 %	1 706.3	3.1 %	1 903.2	3.1 %	2 232.5	3.3 %	2 480.8	4.0 %	
External action	1 057.3	3.0 %	809.2	2.2 %	768.1	1.8 %	1 044.3	2.5 %	1 430.6	3.1 %	2 209.6	4.0 %	2 140.6	3.5 %	2 857.5	4.3 %	3 055.2	5.0 %	
Administration	1 533.9	4.3 %	1 696.9	4.7 %	1 906.1	4.5 %	2 069.8	4.9 %	2 332.9	5.1 %	2 618.7	4.8 %	2 877.6	4.7 %	3 319.1	5.0 %	3 541.7	5.8 %	
Other	3 526.0	9.8 %	2 807.8	7.7 %	4 403.6	10.4 %	3 779.0	8.9 %	3 313.1	7.3 %	1 901.8	3.5 %	1 935.9	3.2 %	960.1	1.4 %	1 370.5	2.2 %	
Total payments	34 675.4	96.8 %	35 088.0	96.8 %	41 021.7	96.5 %	40 757.1	96.4 %	44 062.9	96.6 %	53 510.6	97.3 %	58 490.2	96.1 %	64 783.4	97.1 %	59 273.1	96.4 %	
In % of Member State general government expenditure		2.0 %		2.0 %		2.2 %		2.0 %		2.0 %		2.1 %		2.2 %		2.3 %		2.1 %	
In % Community GNI		1.0 %		1.0 %		1.0 %		1.0 %		1.0 %		1.1 %		1.1 %		1.2 %		1.1 %	
EDF	846.7	2.4 %	837.9	2.3 %	1 196.3	2.8 %	1 297.1	3.1 %	1 256.5	2.8 %	1 191.3	2.2 %	1 941.7	3.2 %	1 353.6	2.0 %	1 859.9	2.9 %	
ECSC	298.1	0.8 %	308.9	0.9 %	277.2	0.7 %	229.9	0.5 %	288.6	0.6 %	314.3	0.6 %	412.2	0.7 %	596.4	0.9 %	424.0	0.7 %	
Grand total	35 820.2	100.0 %	36 234.8	100.0 %	42 495.2	100.0 %	42 284.1	100.0 %	45 608.0	100.0 %	55 016.2	100.0 %	60 844.1	100.0 %	66 733.4	100.0 %	61 557.0	100.0 %	

>>>

COMMUNITY EXPENDITURE 1958–2007 (continued)

(out-turn in payments)

Heading	Delors II Package (1993–99)									
	EU-15									
	1995		1996		1997		1998		1999	
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million EUR	%
General budget										
EAGGF Guarantee Section	34 490.4	50.4 %	39 324.2	50.0 %	40 423.0	49.6 %	39 068.0	47.3 %	39 468.6	46.5 %
Structural Funds, of which:	19 223.3	28.1 %	24 624.1	31.3 %	26 285.1	32.3 %	28 624.1	34.7 %	30 377.4	35.8 %
— EAGGF Guidance Section	2 530.6	3.7 %	3 360.3	4.3 %	3 580.0	4.4 %	3 521.5	4.3 %	3 774.0	4.4 %
— ERDF	8 373.6	12.2 %	10 610.3	13.5 %	11 521.4	14.1 %	11 779.2	14.3 %	14 006.5	16.5 %
— ESF	4 546.9	6.6 %	6 031.6	7.7 %	6 143.4	7.5 %	7 602.8	9.2 %	7 245.8	8.5 %
— Cohesion Fund	1 699.3	2.5 %	1 872.2	2.4 %	2 323.0	2.9 %	2 336.0	2.9 %	2 731.7	3.2 %
— FIGF	248.1	0.4 %	421.6	0.5 %	486.9	0.6 %	407.7	0.5 %	571.9	0.7 %
Research	2 477.9	3.6 %	2 878.7	3.7 %	2 981.6	3.7 %	2 968.7	3.6 %	2 629.2	3.1 %
External action	3 406.2	5.0 %	3 855.0	4.9 %	3 822.6	4.7 %	4 159.7	5.1 %	4 729.5	5.6 %
Administration	3 870.3	5.7 %	4 011.1	5.1 %	4 195.5	5.1 %	4 171.3	5.1 %	4 111.4	4.8 %
Other	3 079.3	4.5 %	2 339.0	3.0 %	2 111.3	2.6 %	1 886.4	2.3 %	2 175.6	2.6 %
Total payments	66 547.4	97.3 %	77 032.2	98.0 %	79 819.1	97.9 %	80 878.1	98.0 %	83 491.6	98.3 %
In % of Member State general government expenditure		2.1 %		2.3 %		2.3 %		2.3 %		2.2 %
In % Community GNI		1.1 %		1.2 %		1.1 %		1.1 %		1.1 %
EDF	1 758.1	2.3 %	1 508.8	1.7 %	1 382.3	1.5 %	1 595.4	1.7 %	1 352.3	1.5 %
ECSC	297.5	0.4 %	255.3	0.3 %	459.8	0.6 %	184.9	0.2 %	184.6	0.2 %
Grand total	68 603.0	100.0 %	78 796.3	100.0 %	81 661.2	100.0 %	82 658.5	100.0 %	85 028.5	100.0 %

56 COMMUNITY EXPENDITURE 1958–2007 (continued)

(out-turn in payments)

Heading	Agenda 2000 (2000–06)													
	EU-15								EU-25					
	2000		2001		2002		2003		2004		2005		2006	
	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%
General budget														
EAGGF Guarantee Section	40 437.3	49.2 %	42 131.2	51.1 %	43 178.0	49.2 %	44 414.3	48.4 %	43 612.0	42.6 %	48 346.8	45.4 %	49 825.9	45.9 %
Structural Funds, of which:	25 524.3	31.1 %	22 618.8	27.4 %	25 597.7	29.1 %	27 407.1	29.9 %	34 498.7	33.7 %	32 843.2	30.8 %	32 575.2	30.0 %
— EAGGF Guidance Section	1 390.7	1.7 %	1 343.1	1.6 %	1 553.9	1.8 %	2 289.8	2.5 %	2 742.9	2.7 %	2 943.3	2.8 %	3 206.1	3.0 %
— ERDF	2 751.4	3.3 %	8 496.7	10.3 %	10 199.4	11.6 %	13 081.9	14.3 %	16 070.1	15.7 %	15 512.3	14.6 %	14 825.1	13.6 %
— ESF	2 340.0	2.8 %	4 222.4	5.1 %	6 646.7	7.6 %	6 341.0	6.9 %	7 160.8	7.0 %	8 639.8	8.1 %	8 826.4	8.1 %
— Cohesion Fund	1 682.2	2.0 %	1 983.4	2.4 %	3 148.0	3.6 %	2 195.1	2.4 %	2 775.9	2.7 %	2 095.5	2.0 %	3 001.1	2.8 %
— FIGG	335.3	0.4 %	201.1	0.2 %	317.3	0.4 %	494.1	0.5 %	517.7	0.5 %	472.3	0.4 %	475.4	0.4 %
— Completion of earlier programmes	14 638.0	17.8 %	4 372.6	5.3 %	2 076.0	2.4 %	1 860.8	2.0 %	2 824.8	2.8 %	594.1	0.6 %	162.2	0.1 %
Research	3 151.2	3.8 %	3 141.0	3.8 %	3 596.5	4.1 %	3 348.0	3.7 %	4 135.1	4.0 %	4 376.6	4.1 %	4 953.0	4.6 %
External action	3 725.8	4.5 %	4 242.9	5.1 %	4 349.5	5.0 %	4 285.2	4.7 %	4 532.6	4.4 %	4 860.2	4.6 %	5 020.7	4.6 %
Administration	4 484.4	5.5 %	4 835.8	5.9 %	5 048.2	5.7 %	5 334.1	5.8 %	5 847.7	5.7 %	6 109.6	5.7 %	6 540.0	6.0 %
Pre-accession	1 164.0	1.4 %	1 406.0	1.7 %	1 723.5	2.0 %	2 239.6	2.4 %	4 391.9	4.3 %	4 196.5	3.9 %	3 308.6	3.0 %
Other (internal policies without research, reserves, etc.)	1 961.9	2.4 %	2 182.0	2.6 %	2 272.5	2.6 %	2 349.1	2.6 %	2 916.1	2.8 %	3 266.7	3.1 %	3 585.3	3.3 %
Total payments	80 448.9	97.9 %	80 557.8	97.6 %	85 765.8	97.7 %	89 377.4	97.4 %	99 934.2	97.6 %	103 999.6	97.6 %	105 808.8	97.4 %
In % of Member State general government expenditure		2.0 %		2.0 %		2.0 %		2.0 %		2.1 %		2.2 %		2.1 %
In % Community GNI		1.0 %		0.9 %		1.0 %		1.0 %		1.0 %		1.0 %		1.0 %
EDF	1 640.4	1.9 %	1 779.5	2.2 %	1 922.1	2.2 %	2 345.0	2.6 %	2 464.2	2.4 %	2 544.2	2.4 %	2 826.2	2.6 %
ECSC	135.0	0.2 %	189.6	0.2 %	130.8	0.1 %								
Grand total	82 224.3	100.0 %	82 526.8	100.0 %	87 818.7	100.0 %	91 722.4	100.0 %	102 398.4	100.0 %	106 543.8	100.0 %	108 635.0	100.0 %

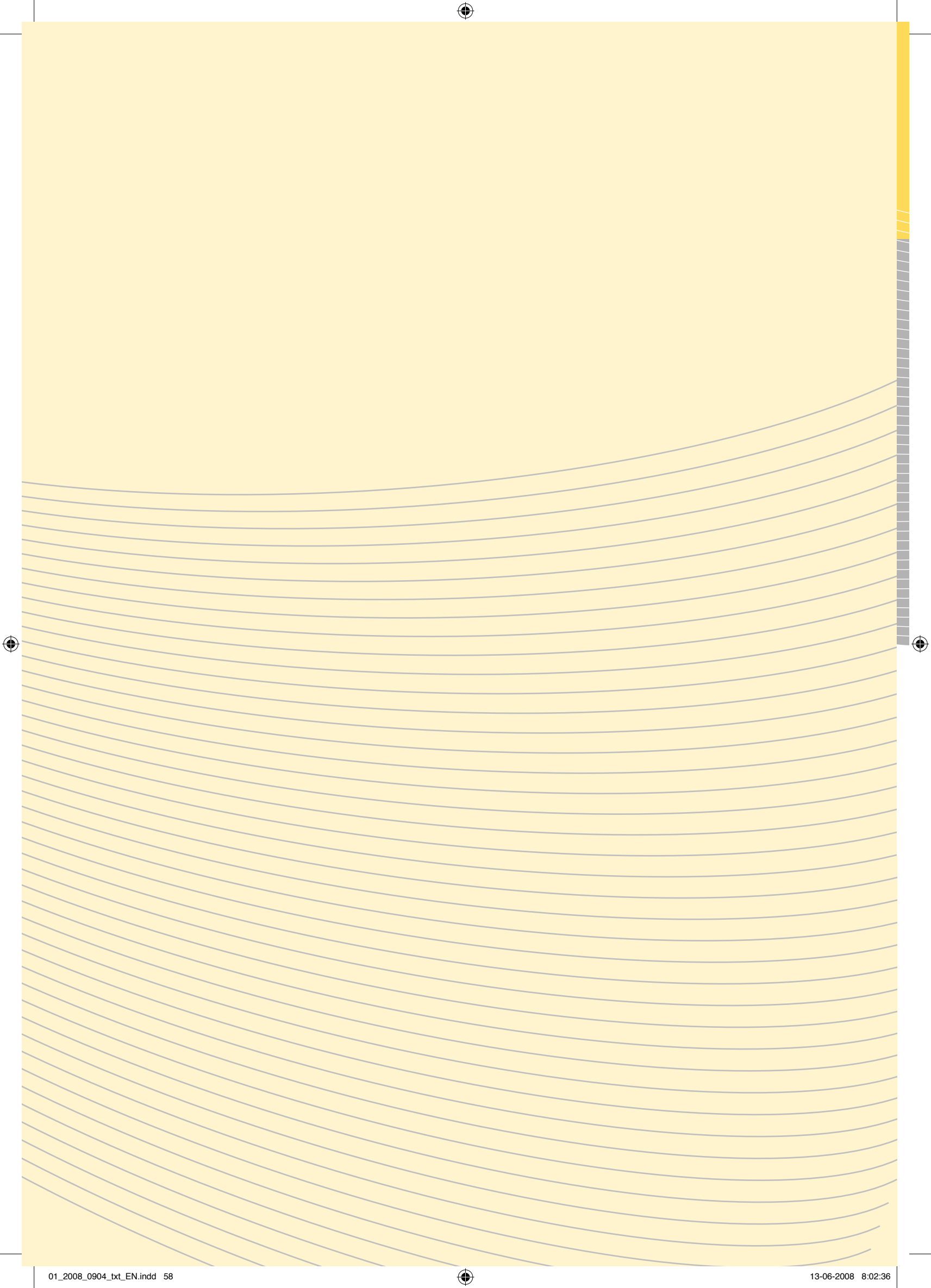
>>>

COMMUNITY EXPENDITURE 1958–2007 (continued)

(out-turn in payments)

Heading	Expenditure 2000–06 broken down by heading of the MAFF 2007–13 ⁽¹⁾														MAFF	
	EU-15								EU-25						EU-27	
	2000		2001		2002		2003		2004		2005		2006		2007	
	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%
General budget																
1. Sustainable growth	25 257.2	30.7 %	23 989.8	29.1 %	27 448.7	31.3 %	28 472.1	31.0 %	35 661.2	34.8 %	34 497.5	32.4 %	34 881.6	32.1 %	43 638.2	37.5 %
1a. Competitiveness for growth and employment	4 087.9	5.0 %	4 187.8	5.1 %	5 033.9	5.7 %	4 643.1	5.1 %	5 647.9	5.5 %	6 134.4	5.8 %	6 803.9	6.3 %	6 663.4	5.7 %
1b. Cohesion for growth and employment	21 169.2	25.7 %	19 802.0	24.0 %	22 414.8	25.5 %	23 828.9	26.0 %	30 013.4	29.3 %	28 363.1	26.6 %	28 077.7	25.8 %	36 974.9	31.8 %
2. Preservation and management of natural resources	44 948.9	54.7 %	45 135.5	54.7 %	45 919.9	52.3 %	48 014.7	52.3 %	48 285.6	47.2 %	52 969.2	49.7 %	54 596.4	50.3 %	53 844.8	46.3 %
of which: market-related expenditure and direct payments	40 437.3	49.2 %	42 131.2	51.1 %	43 178.0	49.2 %	44 414.3	48.4 %	43 612.0	42.6 %	48 346.8	45.4 %	49 825.9	45.9 %	41 917.7	36.0 %
3. Citizenship, freedom, security and justice	783.8	1.0 %	859.3	1.0 %	1 143.3	1.3 %	988.6	1.1 %	1 174.7	1.1 %	1 356.2	1.3 %	1 472.7	1.4 %	1 098.1	0.9 %
3a. Freedom, security and justice	219.4	0.3 %	244.0	0.3 %	333.5	0.4 %	282.2	0.3 %	378.0	0.4 %	459.2	0.4 %	461.7	0.4 %	283.3	0.2 %
3b. Citizenship	564.4	0.7 %	615.3	0.7 %	809.8	0.9 %	706.4	0.8 %	796.7	0.8 %	897.0	0.8 %	1 011.0	0.9 %	814.9	0.7 %
4. The EU as a global player	4 930.3	6.0 %	5 686.9	6.9 %	6 151.3	7.0 %	6 510.1	7.1 %	7 489.4	7.3 %	7 690.3	7.2 %	7 168.7	6.6 %	7 187.7	6.2 %
5. Administration	4 528.7	5.5 %	4 886.3	5.9 %	5 102.5	5.8 %	5 391.9	5.9 %	5 913.7	5.8 %	6 181.3	5.8 %	6 615.9	6.1 %	7 227.0	6.2 %
6. Compensation									1 409.6	1.4 %	1 305.0	1.2 %	1 073.5	1.0 %	444.6	0.4 %
Total payments	80 448.9	97.8 %	80 557.8	97.6 %	85 765.8	97.7 %	89 377.4	97.4 %	99 934.2	97.6 %	103 999.6	97.6 %	105 808.8	97.4 %	113 440.5	97.5 %
In % of Member State general government expenditure		2.0 %		2.0 %		2.0 %		2.0 %		2.1 %		2.2 %		2.1 %		2.1 %
In % Community GNI		0.9 %		0.9 %		0.9 %		1.0 %		1.0 %		1.0 %		1.0 %		1.0 %
EDF	1 640.4	1.9 %	1 779.5	2.2 %	1 922.1	2.2 %	2 345.0	2.6 %	2 464.2	2.4 %	2 544.2	2.4 %	2 826.2	2.6 %	2 920.0	2.5 %
ECSC	135.0	0.2 %	189.6	0.2 %	130.8	0.1 %										
Grand total	82 224.3	100.0 %	82 526.8	100.0 %	87 818.7	100.0 %	91 722.4	100.0 %	102 398.4	100.0 %	106 543.8	100.0 %	108 635.0	100.0 %	116 360.5	100.0 %

(¹) This table provides a distribution of spending over the period 2000–06 based on the headings of the MAFF 2007–13, so as to provide an overview on the evolution of EU policies. Due to the major changes which have occurred during this timeframe the information is only indicative and has no legal value.



ANNEX 3

Revenue 1970–2007 by type of resource

Type of resource	EU-6				EU-9											
	1970		1971		1972		1973		1974		1975		1976		1977	
	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%
(1) VAT-based own resource (including balance from previous years)	3 013.4	99.7%	2 525.6	70.7%	1 665.3	53.7%	2 534.3	55.2%	1 660.4	36.4%	2 375.7	37.7%	2 328.6	31.4%	3 330.8	32.2%
(4) Other payments from to Member States ⁽²⁾	3 013.4	99.7%	2 525.6	70.7%	1 665.3	53.7%	2 534.3	55.2%	1 660.4	36.4%	2 375.7	37.7%	2 328.6	31.4%	3 330.8	32.2%
(5) Total national contributions = (1)+(4)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
(6) Traditional own resources	—	—	1 021.7	28.6%	1 481.8	45.3%	2 022.4	44.1%	2 866.1	62.7%	3 622.6	57.7%	4 844.0	65.2%	6 738.3	65.2%
Agriculture/olive oil	—	—	487.2	13.6%	488.7	15.3%	483.7	10.5%	242.7	5.3%	443.4	7.0%	57.4	0.7%	7 857.0	77.0%
Sugar levies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Customs duties	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amount retained collection ⁽³⁾	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
(7) Total own resources	3 013.4	99.7%	3 547.3	99.3%	3 127.1	96.0%	4 556.7	99.3%	4 515.5	99.2%	6 008.4	86.4%	7 172.6	96.6%	10 069.1	97.5%
= (5)+(6)	%GIM	0.7%	%GIM	0.6%	%GIM	0.50%	%GIM	0.50%	%GIM	0.43%	%GIM	0.57%	%GIM	0.53%	%GIM	0.67%
(8) Surplus from previous year ⁽⁴⁾	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
(9) Other revenue (excluding surplus)	11.2	0.3%	26.0	0.7%	32.0	1.0%	31.6	0.7%	37.5	0.8%	280.5	4.6%	251.3	3.4%	221.9	2.1%
(10) Total revenue	3 024.6	100%	3 573.3	100%	3 159.1	100%	4 588.2	100%	4 553.0	100%	6 288.9	100%	7 423.9	100%	10 291.5	100%
= (7)+(8)+(9)	%GIM	0.7%	%GIM	0.6%	%GIM	0.50%	%GIM	0.50%	%GIM	0.43%	%GIM	0.54%	%GIM	0.55%	%GIM	0.60%
per EU/GIM	508 857.6		56 015.7		62 576.5		678 766.7		704 825.0		7 176 702.6		7 346 467.5		7 406 635.8	

>>>

Type of revenue	EU-9						EU-10						EU-12							
	1978		1979		1980		1981		1982		1983		1984		1985		1986		1987	
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%
(1) VAT-based own resource (including balance from previous years)	---	---	7 039.8	48.2 %	7 354.5	46.2 %	9 884.2	53.6 %	12 121.1	56.6 %	13 729.9	55.4 %	14 482.9	55.6 %	15 570.2	54.0 %	22 781.5	67.7 %	23 313.9	65.2 %
(2) GNP-based own resource (including balance from previous years)					---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(3) UK correction ⁽¹⁾					---	---	---	---	---	---	---	---	---	21.4	0.1 %	29.2	0.1 %	0.9	0.0 %	
(4) Other payments from/to Member States ⁽²⁾	5 345.3	43.9 %	15.9	0.1 %	17.8	0.1 %	19.4	0.1 %	---	---	---	---	593.5	2.3 %	2 378.7	8.3 %	---	---	---	---
(5) Total national contributions = (1) + (2) + (3) + (4)	5 345.3	43.9 %	7 055.7	48.3 %	7 372.4	46.4 %	9 903.5	53.7 %	12 121.1	56.6 %	13 729.9	55.4 %	15 076.3	57.9 %	17 970.3	62.4 %	22 810.7	67.8 %	23 314.8	65.2 %
(6) Traditional own resources	6 674.2	54.8 %	7 332.6	50.2 %	7 908.1	49.7 %	8 139.8	44.1 %	9 043.1	42.2 %	9 283.7	37.5 %	10 397.2	39.9 %	10 489.2	36.4 %	10 460.0	31.1 %	12 034.3	33.6 %
<i>Agricultural duties</i>	1 872.7	15.4 %	1 678.6	11.5 %	1 535.4	9.7 %	1 264.9	6.9 %	1 522.0	7.1 %	1 347.1	5.4 %	1 260.0	4.8 %	1 121.7	3.9 %	1 175.5	3.5 %	1 626.1	4.5 %
<i>Sugar levies</i>	410.6	3.4 %	464.9	3.2 %	466.9	2.9 %	482.5	2.6 %	705.8	3.3 %	948.0	3.8 %	1 176.4	4.5 %	1 057.4	3.7 %	1 111.5	3.3 %	1 471.8	4.1 %
<i>Customs duties</i>	4 390.9	36.1 %	5 189.1	35.5 %	5 905.7	37.1 %	6 392.3	34.6 %	6 815.3	31.8 %	6 988.6	28.2 %	7 960.8	30.6 %	8 310.1	28.8 %	8 173.0	24.3 %	8 936.5	25.0 %
<i>Amounts retained, collection ⁽³⁾</i>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(7) Total own resources = (5) + (6)	12 019.5	98.7 %	14 388.3	98.5 %	15 280.5	96.1 %	18 043.4	97.8 %	21 164.2	98.8 %	23 013.6	92.9 %	25 473.5	97.8 %	28 459.5	98.8 %	33 270.7	98.8 %	35 349.1	98.8 %
% GNI	0.72 %		0.77 %		0.72 %		0.76 %		0.82 %		0.83 %		0.85 %		0.89 %		0.90 %		0.91 %	
(8) Surplus from previous year ⁽⁴⁾	-47.1 deficit		41.6	0.3 %	458.6	2.9 %	246.1	1.3 %	661.5 recorded in 1983		1 486.7	6.0 %	307.1	1.2 %	-827.3 deficit		53.9	0.2 %	-819.9 deficit	
(9) Other revenue (excluding surplus)	162.1	1.3 %	172.7	1.2 %	164.4	1.0 %	159.6	0.9 %	263.2	1.2 %	265.2	1.1 %	271.8	1.0 %	353.5	1.2 %	342.6	1.0 %	434.2	1.2 %
(10) Total revenue	12 181.7	100 %	14 602.7	100 %	15 903.4	100 %	18 449.1	100 %	21 427.4	100 %	24 765.5	100 %	26 052.4	100 %	28 813.1	100 %	33 667.2	100 %	35 783.3	100 %
= (7) + (8) + (9)	% GNI	0.73 %	0.78 %	0.75 %	0.78 %	0.83 %	0.89 %	0.87 %	0.90 %	0.91 %	0.92 %									
<i>p.m. EU GNI</i>	1 661 304.6		1 873 120.4		2 114 443.8		2 365 137.8		2 582 576.1		2 784 995.4		3 001 725.4		3 213 710.0		3 689 128.2		3 884 742.1	

>>>

Type of revenue	EU-12				EU-12 (including former East-German Länder as of 1991)										EU-15					
	1988		1989		1990		1991		1992		1993		1994		1995		1996		1997	
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%
(1) VAT-based own resource (including balance from previous years)	24 978.4	59.7 %	26 935.1	58.7 %	29 159.6	62.8 %	31 589.0	56.2 %	34 763.2	58.2 %	34 689.3	52.8 %	33 217.9	50.3 %	39 127.3	52.1 %	36 535.0	45.0 %	34 351.5	42.6 %
(2) GNP-based own resource (including balance from previous years)	4 241.1	10.1 %	4 369.5	9.5 %	189.7	0.4 %	7 316.0	13.0 %	8 168.0	13.7 %	16 414.4	25.0 %	17 674.5	26.8 %	14 172.6	18.9 %	21 058.0	25.9 %	26 891.7	33.4 %
(3) UK correction ⁽¹⁾	-251.2	-0.6 %	313.9	0.7 %	-96.9	-0.2 %	-30.4	-0.1 %	50.4	0.1 %	-96.0	-0.1 %	69.5	0.1 %	78.1	0.1 %	-81.0	-0.1 %	-114.9	-0.1 %
(4) Other payments from/to Member States ⁽²⁾	---	---	---	---	---	---	---	---	---	---	-19.9	-0.0 %	-25.2	-0.0 %	-3.6	-0.0 %	3.1	0.0 %	-7.6	-0.0 %
(5) Total national contributions = (1) + (2) + (3) + (4)	28 968.3	69.2 %	31 618.5	68.9 %	29 252.4	63.0 %	38 874.5	69.1 %	42 981.5	72.0 %	50 987.9	77.6 %	50 936.7	77.2 %	53 374.4	71.1 %	57 515.1	70.8 %	61 120.7	75.9 %
(6) Traditional own resources	11 915.0	28.5 %	12 710.8	27.7 %	12 160.7	26.2 %	13 962.0	24.8 %	13 280.2	22.2 %	12 985.5	19.8 %	13 252.2	20.1 %	14 453.2	19.3 %	13 583.6	16.7 %	14 172.3	17.6 %
<i>Agricultural duties</i>	1 504.6	3.6 %	1 282.7	2.8 %	1 173.4	2.5 %	1 621.3	2.9 %	1 206.8	2.0 %	1 029.1	1.6 %	922.5	1.4 %	844.3	1.1 %	810.1	1.0 %	1 025.2	1.3 %
<i>Sugar levies</i>	1 390.7	3.3 %	1 381.6	3.0 %	910.7	2.0 %	1 141.8	2.0 %	1 002.4	1.7 %	1 115.3	1.7 %	1 382.1	2.1 %	1 316.4	1.8 %	1 213.7	1.5 %	1 114.0	1.4 %
<i>Customs duties</i>	10 344.7	24.7 %	11 458.8	25.0 %	11 427.9	24.6 %	12 751.1	22.7 %	12 547.9	21.0 %	12 284.0	18.7 %	12 420.0	18.8 %	13 898.4	18.5 %	13 069.1	16.1 %	13 607.7	16.9 %
<i>Amounts retained, collection ⁽³⁾</i>	-1 325.0	-3.2 %	-1 412.3	-3.1 %	-1 351.2	-2.9 %	-1 552.1	-2.8 %	-1 477.0	-2.5 %	-1 442.8	-2.2 %	-1 472.4	-2.2 %	-1 605.9	-2.1 %	-1 509.3	-1.9 %	-1 574.7	-2.0 %
(7) Total own resources = (5) + (6)	40 883.3	97.7 %	44 329.3	96.6 %	41 413.1	89.1 %	52 836.5	93.9 %	56 261.7	94.2 %	63 973.4	97.4 %	64 188.8	97.3 %	67 827.6	90.3 %	71 098.7	87.5 %	75 293.0	93.5 %
% GNI	0.97 %		0.96 %		0.83 %		0.97 %		0.99 %		1.11 %		1.07 %		1.01 %		1.01 %		1.02 %	
(8) Surplus from previous year ⁽⁴⁾	500.0	1.2 %	1 161.6	2.5 %	4 464.2	9.6 %	2 841.6	5.1 %	2 762.6	4.6 %	1 004.0	1.5 %	971.1	1.5 %	6 540.5	8.7 %	9 215.2	11.3 %	4 384.1	5.4 %
(9) Other revenue (excluding surplus)	460.1	1.1 %	408.8	0.9 %	591.9	1.3 %	571.3	1.0 %	687.5	1.2 %	695.3	1.1 %	842.2	1.3 %	709.0	0.9 %	961.2	1.2 %	870.7	1.1 %
(10) Total revenue	41 843.4	100 %	45 899.8	100 %	46 469.1	100 %	56 249.4	100 %	59 711.8	100 %	65 672.7	100 %	66 002.1	100 %	75 077.1	100 %	81 275.1	100 %	80 547.7	100 %
= (7) + (8) + (9)	% GNI	0.99 %	0.99 %		0.93 %		1.04 %		1.05 %		1.14 %		1.10 %		1.12 %		1.16 %		1.09 %	
<i>p.m. EU GNI</i>	4 230 111.5		4 614 362.9		4 970 249.4		5 430 176.2		5 687 492.9		5 745 474.7		6 000 489.7		6 688 266.7		7 027 933.1		7 407 330.2	

>>>

Type of revenue	EU-15												EU-25						EU-27	
	1998		1999		2000		2001		2002		2003		2004		2005		2006		2007	
	million ECU	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%
(1) VAT-based own resource (including balance from previous years)	33 086.5	39.1 %	31 331.2	36.1 %	35 192.5	38.0 %	31 320.3	33.2 %	22 388.2	23.5 %	21 260.1	22.7 %	13 912.2	13.4 %	16 018.0	15.0 %	17 206.2	15.9 %	19 440.8	16.5 %
(2) GNP/GNI-based own resource ^(*) (including balance from previous years)	35 026.1	41.4 %	37 511.2	43.2 %	37 580.5	40.5 %	34 878.8	37.0 %	45 947.6	48.1 %	51 235.2	54.8 %	68 982.0	66.6 %	70 860.6	66.2 %	70 132.1	64.7 %	73 914.7	62.9 %
(3) UK correction ⁽¹⁾	55.4	0.1 %	-169.3	-0.2 %	-70.9	-0.1 %	-70.3	-0.1 %	148.2	0.2 %	280.1	0.3 %	-148.0	-0.1 %	-130.7	-0.1 %	-15.3	-0.0 %	58.9	0.1 %
(4) Other payments from/to Member States ⁽²⁾	-29.4	-0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	---	---	-0.1	-0.0 %	-0.0	-0.0 %	0.0	0.0 %	-0.0	-0.0 %	0.1	0.0 %
(5) Total national contributions = (1) + (2) + (3) + (4)	68 138.5	80.6 %	68 673.2	79.0 %	72 702.0	78.4 %	66 128.8	70.1 %	68 484.0	71.8 %	72 775.3	77.9 %	82 746.2	79.9 %	86 748.0	81.0 %	87 322.9	80.5 %	93 414.5	79.5 %
(6) Traditional own resources	14 110.7	16.7 %	13 857.6	15.9 %	15 267.1	16.5 %	14 589.2	15.5 %	9 214.0	9.7 %	10 857.2	11.6 %	12 307.1	11.9 %	14 063.1	13.1 %	15 028.3	13.9 %	16 573.0	14.1 %
<i>Agricultural duties</i>	1 102.2	1.3 %	1 187.3	1.4 %	1 198.4	1.3 %	1 132.9	1.2 %	1 180.2	1.2 %	1 349.1	1.4 %	1 751.2	1.7 %	1 801.0	1.7 %	1 722.4	1.6 %	1 872.1	1.6 %
<i>Sugar levies</i>	1 070.1	1.3 %	1 203.6	1.4 %	1 196.8	1.3 %	840.0	0.9 %	864.8	0.9 %	510.9	0.5 %	535.5	0.5 %	926.8	0.9 %	202.1	0.2 %	-40.9	-0.0 %
<i>Customs duties</i>	13 506.2	16.0 %	13 006.5	15.0 %	14 568.3	15.7 %	14 237.4	15.1 %	12 917.5	13.5 %	12 616.2	13.5 %	14 122.8	13.6 %	16 023.0	15.0 %	18 113.1	16.7 %	20 266.2	17.2 %
<i>Amounts retained, collection ⁽³⁾</i>	-1 567.9	-1.9 %	-1 539.7	-1.8 %	-1 696.3	-1.8 %	-1 621.0	-1.7 %	-5 748.6	-6.0 %	-3 619.1	-3.9 %	-4 102.4	-4.0 %	-4 687.7	-4.4 %	-5 009.4	-4.6 %	-5 524.3	-4.7 %
(7) Total own resources = (5) + (6)	82 249.2	97.3 %	82 530.8	95.0 %	87 969.2	94.9 %	80 718.1	85.6 %	77 698.0	81.4 %	83 632.5	89.5 %	95 053.3	91.8 %	100 811.1	94.1 %	102 351.2	94.4 %	109 987.5	93.6 %
% GNI	1.06 %		1.01 %		1.01 %		0.89 %		0.83 %		0.88 %		0.90 %		0.92 %		0.89 %		0.90 %	
(8) Surplus from previous year ⁽⁴⁾	916.0	1.1 %	2 944.2	3.4 %	3 209.1	3.5 %	11 612.7	12.3 %	15 002.5	15.7 %	7 413.5	7.9 %	5 469.8	5.3 %	2 736.7	2.6 %	2 410.1	2.2 %	1 847.6	1.6 %
(9) Other revenue (excluding surplus)	1 364.6	1.6 %	1 428.5	1.6 %	1 546.1	1.7 %	1 958.5	2.1 %	2 733.9	2.9 %	2 422.6	2.6 %	2 988.8	2.9 %	3 542.8	3.3 %	3 661.7	3.4 %	5 727.9	4.9 %
(10) Total revenue	84 529.7	100 %	86 903.5	100 %	92 724.4	100 %	94 289.3	100 %	95 434.4	100 %	93 468.6	100 %	103 511.9	100 %	107 090.6	100 %	108 423.0	100 %	117 563.0	100 %
= (7) + (8) + (9)	1.09 %		1.07 %		1.06 %		1.04 %		1.02 %		0.98 %		0.98 %		0.98 %		0.94 %		0.96 %	
<i>p.m. EU GNI</i>	7 739 490.7		8 146 869.2		8 709 112.0		9 024 600.0		9 351 793.7		9 539 932.2		10 510 624.5		10 923 677.7		11 479 625.7		12 220 553.2	

- (¹) The fact that payments for the UK correction do not add up to zero is due to exchange rate differences.
- (²) The category 'Other payments from/to Member States' includes:
1970–81 financial contributions (pre- own res. system);
1984–85 reimbursable and non-reimbursable advances;
1993–2001 restitutions to Greece, Spain and Portugal;
recalculation of the SAB 1/95 budgeted in 1996;
since 2003, the JHA adjustment (which does not add up to zero, on account of exchange rate differences).
- (³) From 1971 to 1987, and partly in 1988, amounts retained as TOR collection costs (10 %) were recorded on the expenditure side. Afterwards, these amounts (10 % and, since 2001, 25 %) have been recorded as negative revenue. 15 % of the 2001 amounts were recorded in 2002.
- (⁴) The 1977 deficit (ECU 47.1 million) was included in the 1978 surplus.
The 1981 surplus (ECU 661.5 million) was recorded in 1983 together with the 1982 surplus (825.2 million).
The 1984 deficit (ECU 827.3 million) was partly (172.5 million) recorded as expenditure in 1985 and the rest (654.8 million) was deducted from the calculation of the 1985 surplus.
The 1986 deficit (ECU 819.9 million) was recorded as expenditure in 1987.
- (⁵) ESA95 GNI replaces ESA79 GNP as of 2002.



ANNEX 4

Revenue 1970–2007 and expenditure 1976–2007 by Member State

(1970–78 in million UA; 1979–98 in million ECU and since 1999 in million EUR)

1970	National member state	TCF contribution on behalf of other EU (gross, 100%)	Total revenue
DE	332.9	..	332.9
DK	1 000.9	..	1 000.9
FR	1 080.4	..	1 080.4
IT	866.1	..	866.1
LU	6.0	..	6.0
NL	463.1	..	463.1
EU-6	3 710.4	..	3 710.4
Other revenue			1.0
Total			3 711.4

1971	National member state	TCF contribution on behalf of other EU (gross, 100%)	Total revenue	per cent share of TCF			Amounts (10%) net of a 20% contribution + other resources** expressed here
				Capital fund shares (gross, 100%)	Surplus for ins (gross, 100%)	Customs duties (gross, 100%)	
DE	193.7	86.8	702.7	66.8	3.9	3.81	3.0
DK	772.9	376.1	1 149.0	100.0	31.1	31.18	31.2
FR	772.9	308.1	890.3	33.8	49.2	60.00	60.0
IT	603.3	1 680	7 983.3	168.0	6.1	60	60.0
LU	6.8	1.8	7.1	0.1	0.0	1.8	0.1
NL	723.3	1 680	3 274.8	100.0	3.8	63.1	63.0
EU-6	7 676.8	1 003.7	3 699.3	37.3	66.8	23.80	38.9
Other revenue			3.80				
Total			3 703.1				

1972	National member state	TCF contribution on behalf of other EU (gross, 100%)	Total revenue	per cent share of TCF			Amounts (10%) net of a 20% contribution + other resources** expressed here
				Capital fund shares (gross, 100%)	Surplus for ins (gross, 100%)	Customs duties (gross, 100%)	
DE	124.0	103.3	30.9	3.69	0.0	66.8	100
DK	4 600	603.8	871.2	1133	66.3	337.1	447
FR	660	308.1	386.1	3.65	80.3	176.0	20.0
IT	473.2	308.1	703.0	80.0	85.8	100.7	20.0
LU	3.7	3.3	6.9	0.1	0.0	3.3	0.0
NL	1133	181.1	308.4	93.3	9.0	91.8	10.1
EU-6	7 676.8	1 003.7	3 179.1	38.0	149.7	779.4	100.0
Other revenue			33.0				
Total			3 182.1				

1973	National member state	TCF contribution on behalf of other EU (gross, 100%)	Total revenue	per cent share of TCF			Amounts (10%) net of a 20% contribution + other resources** expressed here
				Capital fund shares (gross, 100%)	Surplus for ins (gross, 100%)	Customs duties (gross, 100%)	
DE	1 690.0	1 680.0	3 369.9	3.63	6.8	0.0	0.0
DK	47.9	0.0	47.9	0.0	0.0	0.0	0.0
FR	407.0	73.80	1 300.0	136.8	36.3	66.9	49.8
IT	707.1	333.8	1 336.8	63.3	33.8	313.8	60.8
LU	75.8	0.0	75.8	0.0	0.0	0.0	0.0
NL	64.9	1 007	208.8	17.8	11.3	33.8	33.0
UK	6.8	3.9	3.4	0.1	0.0	3.8	0.7
US	746.1	313.8	438.8	100.0	0.1	0.33	38.8
EU-9	7 676.3	3 003.3	4 680.7	38.1	68.0	1 313.3	139.9
Other revenue			3.18				
Total			4 683.9				

1974	National member state	TCF contribution on behalf of other EU (gross, 100%)	Total revenue	per cent share of TCF			Amounts (10%) net of a 20% contribution + other resources** expressed here
				Capital fund shares (gross, 100%)	Surplus for ins (gross, 100%)	Customs duties (gross, 100%)	
DE	107.7	3 111	3233	13.8	63	181.1	186
DK	7.89	3.8	47.2	13	1.7	0.9	0.8
FR	470.7	807.9	1 300.1	66.8	33.8	7.68	61.8
IT	660	603.3	1 716.9	3.81	36.8	170.8	43.8
LU	740	0.9	3.89	3.7	1.0	9.3	1.0
NL	3 404	1 880	3384	60.1	11.7	136.1	79.1
UK	60	3.0	3.1	0.1	0.0	3.0	0.7
NL	1108	389.8	400.0	33.9	63	389.8	22.1
US	18.8	107.1	43.9	3.65	7.8	376.8	7.9
EU-9	7 676.4	3 003.6	4 680.0	37.3	80.7	2 600.8	222.2
Other revenue			37.8				
Total			4 717.8				

1975	National member state	TCF contribution on behalf of other EU (gross, 100%)	Total revenue	per cent share of TCF			Amounts (10%) net of a 20% contribution + other resources** expressed here
				Capital fund shares (gross, 100%)	Surplus for ins (gross, 100%)	Customs duties (gross, 100%)	
DE	1 670	3 699	4 708	39.0	6.0	31.89	89.7
DK	47.9	0.0	108.8	1.8	3.3	0.0	4.7
FR	713.0	966.8	1 679.8	68.0	63.3	83.3	71.0
IT	777.8	403.3	1 389.9	31.0	31.7	60.0	62.1
LU	1.84	3.80	40.4	3.0	1.3	33.8	1.9
NL	622.9	603.0	1 095.9	10.8	0.8	30.81	41.1
UK	6.8	3.8	9.4	0.1	0.0	3.7	0.7
NL	746.7	373.8	490.3	80.3	6.7	30.8	37.2
US	17.0	83.8	271.7	49.7	3.8	76.3	48.1
EU-9	7 076.7	3 603.6	4 000.4	33.1	70.8	3 116.8	389.8
Other revenue			30.8				
Total			4 031.2				

NOTES

TOR = Traditional own resources.

Revenue 1970–2007 by Member State and expenditure 1976–2007 by category, as published in annual accounts. Data for 2007 is provisional.

Expenditure 1976–91 by Member State, as published by the European Court of Auditors (ECA).

Revenue by Member State

Other revenue (earmarked revenue, interest on late payments, fines, taxes on salaries of the employees of EU institutions, proceeds from borrowing, lending operations, etc.) is not allocable by Member State.

The 10 States (resp. Bulgaria and Romania), which joined the EU on 1 May 2004 (resp. 1 January 2007), made own resources payments only from this date onwards, and even only from July 2004 (resp. March 2007) for TOR, which are paid with a two-month delay.

They paid no sugar levies in 2004 (in 2007 for Bulgaria and Romania).

Expenditure 1992–2007 by Member State

Year of reference: executed and allocated expenditure are actual payments made during a financial year, pursuant either to that year's appropriations or to carry-overs of non-utilised appropriations from the previous year.

Expenditure financed from earmarked revenue is presented separately, except for the payments made under EFTA appropriations, which cannot be isolated in the central accounting system of the Commission (ABAC).

Allocation of expenditure: based on the criteria used for the UK correction, i.e. all expenditure must possibly be allocated, except for external actions, pre-accession strategy (if paid to the EU-15), guarantees, reserves and earmarked.

Over 2004–06, expenditure by Member State for heading '4. External actions' includes the pre-accession strategy for Malta and Cyprus.

Over 2004–06, expenditure by Member State for heading '7. Pre-accession strategy' includes, for non-EU-15 Member States, the Sapard, ISPA and Phare programmes.

Since 2007, expenditure by Member State for heading '4. The EU as a global player' includes, for non-EU-15 Member States, the Instrument for Pre-Accession (IPA).

Allocation by Member State: expenditure is allocated to the country in which the principal recipient resides, on the basis of the information available in ABAC.

Some expenditure is not (or improperly) allocated in ABAC, due to conceptual difficulties. In this case, whenever obtained from the corresponding services, additional information is used (e.g. for Galileo, research and administration).

UK correction

UK correction amounts for the years 1984 to 2004 are final, amounts for the years 2005 and 2006 are provisional.

UK correction payments recorded under the VAT-based own resource and under the GNP-based own resource in the annual accounts 1992–2000 are included under 'UK correction' in the tables.

In year n are budgeted: the provisional amount of the UK correction of year $n-1$, the final amount of the UK correction of year $n-4$ and possibly updated amounts of the UK correction of years $n-2$ and $n-3$.

Besides, corresponding budgeted payments to the UK and from other Member States differ from these amounts because of exchange rate differences.

Consequently, the final amount of the UK correction of a year $n-1$ is not equal to the payment budgeted for the United Kingdom in year n .

Up to the year 2001, only Germany had a reduction (to two thirds of its normal share) in the financing of the UK correction. As from the year 2002, the financing share of Austria, Germany, the Netherlands and Sweden is reduced to one fourth.

The unusually high amount of the UK correction in 2001 is due to the combined effect of the simultaneous increase of the corrections relative to several years but all budgeted in 2001.

1976	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	327.4	11.1	---	6.1	9.3	---	32.4	386.3	117.8	---	117.8	337.9	455.7	96.8	6.1	235.0	
DK	355.9	6.5	---	4.0	20.0	---	10.5	396.9	32.6	---	32.6	108.3	140.9	6.9	3.5	97.9	
DE	850.2	49.9	---	13.3	59.5	---	114.9	1 087.8	808.5	---	808.5	1 157.1	1 965.6	145.7	24.2	987.1	
FR	1 375.3	44.7	---	28.9	29.8	---	69.5	1 548.2	847.4	---	847.4	705.8	1 553.2	62.2	39.7	603.9	
IE	186.4	9.3	---	18.0	11.2	---	3.4	228.3	18.5	---	18.5	35.2	53.7	5.3	2.2	27.7	
IT	876.2	37.9	---	112.9	37.6	---	82.3	1 146.9	386.2	---	386.2	842.2	1 228.4	247.7	19.4	575.1	
LU	8.1	0.4	---	0.4	0.0	---	0.3	9.2	8.5	---	8.5	3.5	12.0	0.1	0.0	3.3	
NL	696.1	14.9	---	5.4	12.9	---	52.1	781.4	95.2	---	95.2	538.8	634.0	214.9	8.6	315.3	
UK	689.4	43.5	---	88.3	66.2	---	106.8	994.2	13.8	---	13.8	1 115.3	1 129.1	91.8	8.7	1 014.8	
EU-9	5 365.0	218.2	---	277.3	246.4	---	472.3	6 579.2	2 328.6	---	2 328.6	4 844.0	7 172.6	871.4	112.5	3 860.1	
Other	0.0	0.0	---	0.0	9.9	---	0.0	9.9				Other revenue	251.3				
Total ECA	5 365.0	218.2	---	277.3	256.3	---	472.3	6 589.1				Total	7 423.9				
Total external actions																	202.8
Total administration																	430.7
Other																	340.2
Total annual accounts																	7 562.8

1977	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	377.8	16.6	---	2.8	6.6	---	47.7	451.5	128.7	---	128.7	486.9	615.6	218.8	12.7	255.5	
DK	428.0	14.5	---	5.8	9.7	---	14.3	472.3	92.3	---	92.3	141.5	233.8	19.5	8.2	113.9	
DE	1 112.6	69.7	---	24.9	38.0	---	130.1	1 375.3	1 416.7	---	1 416.7	1 301.2	2 717.9	240.4	57.4	1 003.3	
FR	1 310.6	59.3	---	45.8	35.6	---	85.2	1 536.2	1 228.0	---	1 228.0	857.0	2 085.0	110.3	59.0	687.7	
IE	400.1	14.8	---	22.1	26.4	---	5.8	469.2	27.0	---	27.0	58.3	85.3	16.0	4.3	38.0	
IT	785.4	34.3	---	149.5	89.6	---	130.0	1 188.8	329.1	---	329.1	1 388.1	1 717.3	633.7	56.4	698.0	
LU	8.0	2.2	---	0.1	0.0	---	0.3	10.6	11.9	---	11.9	3.2	15.2	0.1	0.0	3.1	
NL	723.9	19.9	---	2.8	8.1	---	68.5	823.2	138.9	---	138.9	691.7	830.6	323.0	18.6	350.1	
UK	1 020.7	65.4	---	118.6	102.3	---	183.1	1 490.1	-41.9	---	-41.9	1 810.3	1 768.5	290.1	17.2	1 503.0	
EU-9	6 166.8	296.7	---	372.5	316.2	---	665.0	7 817.2	3 330.8	---	3 330.8	6 738.3	10 069.1	1 851.9	233.8	4 652.6	
Other	0.0	0.0	---	0.0	0.7	---	0.0	0.7				Surplus from previous year	40.5				
Total ECA	6 166.8	296.7	---	372.5	316.9	---	665.0	7 817.9				Other revenue	221.9				
Total external actions																	194.1
Total administration																	501.6
Other																	222.3
Total annual accounts																	8 735.9

1978	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	558.5	15.7	0.3	6.0	12.0	---	51.0	643.5	241.0	---	241.0	502.3	743.3	184.5	22.2	295.7	
DK	567.4	16.0	0.4	1.4	3.7	---	13.6	602.5	141.3	---	141.3	137.0	278.4	9.8	19.4	107.9	
DE	2 313.6	125.1	2.5	42.2	52.7	---	180.3	2 716.4	1 718.7	---	1 718.7	1 811.4	3 530.1	289.3	146.1	1 376.0	
FR	1 449.7	60.5	1.3	40.6	52.2	---	90.8	1 695.1	1 277.4	---	1 277.4	909.2	2 186.6	142.2	117.5	649.5	
IE	340.6	16.8	0.7	20.5	30.9	---	5.4	414.9	33.4	---	33.4	55.4	88.8	5.1	3.6	46.7	
IT	1 768.6	31.3	2.9	78.5	29.1	---	96.1	2 006.5	704.8	---	704.8	954.9	1 659.6	507.7	46.3	400.8	
LU	23.9	1.4	0.0	0.2	0.1	---	0.3	25.9	9.6	---	9.6	3.7	13.3	0.2	0.0	3.5	
NL	1 092.3	16.3	2.6	6.5	14.6	---	86.5	1 218.8	320.9	---	320.9	872.8	1 193.7	395.3	33.2	444.3	
UK	1 150.0	40.5	3.4	59.0	89.5	---	138.1	1 480.5	898.1	---	898.1	1 427.5	2 325.6	338.7	22.3	1 066.5	
EU-9	9 264.6	323.6	14.1	254.9	284.8	---	662.1	10 804.1	5 345.3	---	5 345.3	6 674.2	12 019.5	1 872.7	410.6	4 390.9	
Other	0.0	0.0	0.0	0.0	0.0	---	0.0	0.0				Other revenue	162.1				
Total ECA	9 264.6	323.6	14.1	254.9	284.8	---	662.1	10 804.1				Total	12 181.7				
Total external actions																	313.2
Total administration																	686.6
Other																	237.9
Total annual accounts																	12 041.8

1979	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	755.8	17.1	0.3	3.1	7.8	0.0	58.8	842.9	1.3	329.6	330.8	596.2	927.1	229.7	30.9	335.7	
DK	639.3	15.1	0.6	9.1	24.5	0.0	14.9	703.5	3.2	183.9	187.1	153.4	340.6	8.0	21.1	124.3	
DE	2 326.5	118.5	3.3	46.0	61.4	0.0	197.5	2 753.2	2.7	2 245.6	2 248.3	1 996.6	4 244.9	263.7	146.3	1 586.6	
FR	2 251.0	98.2	3.1	103.6	93.7	0.0	98.9	2 648.5	2.0	1 720.4	1 722.4	1 003.1	2 725.5	96.5	152.3	754.2	
IE	456.5	27.9	0.8	32.9	38.8	66.1	6.3	629.3	1.2	41.6	42.8	65.2	108.0	3.6	4.6	57.1	
IT	1 639.4	34.7	3.6	143.7	156.3	92.2	96.3	2 166.2	4.6	747.7	752.3	953.7	1 706.0	410.6	45.9	497.2	
LU	13.6	0.6	0.0	0.3	0.3	0.0	0.4	15.2	0.1	14.9	15.0	3.9	18.9	0.1	0.0	3.8	
NL	1 412.6	25.3	4.3	8.7	11.0	0.0	84.9	1 546.8	0.4	453.6	454.0	836.6	1 290.6	313.2	37.8	485.6	
UK	922.8	64.1	3.0	165.8	201.9	15.0	168.6	1 541.2	0.4	1 302.6	1 302.9	1 723.8	3 026.8	353.2	26.1	1 344.6	
EU-9	10 417.5	401.5	19.0	513.2	595.7	173.3	726.6	12 846.8	15.9	7 039.8	7 055.7	7 332.6	14 388.3	1 678.6	464.9	5 189.1	
Other	0.0	0.0	26.3	0.0	0.0	0.0	0.0	26.3					41.6				
Total ECA	10 417.5	401.5	45.3	513.2	595.7	173.3	726.6	12 873.1					172.7				
								443.7					Total	14 602.7			
														775.6			
															128.3		
																14 220.7	

1980	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	571.1	25.2	0.7	6.6	12.1	0.0	61.5	677.2	1.4	325.7	327.1	612.8	939.9	193.1	27.2	392.6	
DK	614.5	24.5	1.3	9.4	14.7	0.0	15.7	680.1	3.8	189.5	193.3	156.8	350.0	7.5	19.1	130.2	
DE	2 451.4	142.1	3.1	50.4	80.5	0.0	212.7	2 940.2	2.9	2 369.4	2 372.4	2 153.5	4 525.9	223.7	130.7	1 799.1	
FR	2 827.6	133.0	2.5	99.7	195.8	0.0	113.8	3 372.4	2.1	1 776.7	1 778.8	1 149.6	2 928.4	91.6	158.1	900.0	
IE	563.6	39.8	6.3	69.6	72.5	67.1	7.6	826.5	1.2	63.7	64.8	75.6	140.4	3.9	4.6	67.1	
IT	1 824.0	97.0	4.6	249.1	194.4	134.7	106.7	2 610.5	5.5	858.7	864.1	1 070.6	1 934.8	379.3	54.4	636.9	
LU	11.6	1.0	0.0	1.0	0.4	0.0	0.5	14.5	0.1	15.2	15.3	4.4	19.7	0.1	0.0	4.3	
NL	1 538.8	26.4	6.2	7.7	5.1	0.0	82.9	1 667.1	0.5	461.6	462.0	811.0	1 273.1	234.7	40.8	535.5	
UK	880.5	103.9	6.7	233.2	159.7	229.3	189.8	1 803.1	0.5	1 294.1	1 294.5	1 873.7	3 168.3	401.5	32.1	1 440.1	
EU-9	11 283.1	592.9	31.4	726.7	735.2	431.1	791.2	14 591.6	17.8	7 354.5	7 372.4	7 908.1	15 280.5	1 535.4	466.9	5 905.7	
Other	0.1	0.0	12.3	0.0	0.0	0.0	0.0	12.4					458.6				
Total ECA	11 283.2	592.9	43.7	726.7	735.2	431.1	791.2	14 604.0					164.4				
								603.9					Total	15 903.4			
														829.9			
															-180.5		
																15 857.3	

1981	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	489.1	21.7	0.8	9.2	15.3	0.0	61.8	597.9	1.5	376.0	377.5	614.5	992.0	178.4	27.8	408.4	
DK	507.8	20.7	1.4	10.7	18.5	0.0	16.2	575.3	4.2	189.8	194.1	164.5	358.6	10.1	19.3	135.2	
DE	2 031.5	134.1	2.8	36.2	72.3	0.0	225.4	2 502.3	3.1	2 806.5	2 809.6	2 250.6	5 060.2	179.9	126.9	1 943.8	
EL	146.2	0.0	0.0	122.0	6.6	111.0	8.9	394.7	0.0	151.4	151.4	103.0	254.5	17.4	1.0	84.6	
FR	3 014.2	120.8	4.3	66.8	155.3	0.0	123.1	3 484.5	2.1	2 256.1	2 258.2	1 235.0	3 493.2	103.1	154.5	977.3	
IE	437.9	57.6	5.4	80.3	60.4	66.6	8.8	717.0	1.2	68.2	69.3	90.8	160.1	4.3	4.6	81.9	
IT	2 092.1	78.5	6.7	211.7	207.1	122.3	94.9	2 813.3	6.1	1 582.9	1 589.0	943.1	2 532.1	247.6	62.5	633.0	
LU	4.1	2.3	0.0	0.9	0.6	0.0	0.4	8.3	0.1	22.6	22.7	4.6	27.3	0.1	0.0	4.5	
NL	1 157.2	21.9	8.4	5.7	14.3	0.0	77.3	1 284.8	0.5	499.8	500.3	787.3	1 287.6	175.4	39.1	572.8	
UK	1 080.1	108.9	8.2	255.2	195.4	1 286.7	190.2	3 124.7	0.5	1 930.8	1 931.3	1 946.4	3 877.7	348.6	46.9	1 550.9	
EU-10	10 960.2	566.5	38.0	798.7	745.8	1 586.6	807.0	15 502.8	19.4	9 884.2	9 903.5	8 139.8	18 043.4	1 264.9	482.5	6 392.3	
Other	0.0	0.0	11.9	0.0	0.0	0.0	0.0	11.9					246.1				
Total ECA	10 960.2	566.5	49.9	798.7	745.8	1 586.6	807.0	15 514.7					159.6				
								738.4					Total	18 449.1			
														941.8			
															531.1		
																17 726.0	

1982	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	535.1	17.7	0.6	10.8	16.8	0.0	68.3	649.3	---	461.6	461.6	686.7	1 148.3	238.6	44.4	403.7
DK	556.7	20.8	3.2	14.6	17.6	0.0	17.6	630.5	---	226.8	226.8	175.4	402.2	7.5	25.3	142.6
DE	2 027.5	107.1	3.7	61.6	89.9	0.0	237.0	2 526.8	---	3 340.0	3 340.0	2 358.5	5 698.5	201.9	190.1	1 966.5
EL	684.6	14.5	0.0	152.3	23.5	92.7	18.3	985.9	---	196.3	196.3	185.3	381.6	63.5	13.0	108.7
FR	2 866.2	167.4	3.6	130.0	119.3	0.0	134.7	3 421.2	---	2 872.8	2 872.8	1 353.1	4 225.9	70.9	211.0	1 071.2
IE	496.5	84.3	7.8	93.5	115.0	72.7	10.2	880.0	---	107.7	107.7	100.8	208.5	6.0	7.0	87.8
IT	2 502.6	125.0	8.9	281.8	235.1	142.6	102.6	3 398.6	---	1 457.7	1 457.7	1 029.5	2 487.2	285.1	83.5	660.8
LU	2.6	1.6	0.0	0.1	1.1	0.0	0.4	5.8	---	25.7	25.7	4.4	30.1	0.1	0.0	4.3
NL	1 416.7	32.2	8.3	3.2	9.0	0.0	83.9	1 553.3	---	649.8	649.8	816.6	1 466.5	172.5	58.9	585.2
UK	1 278.3	67.6	9.8	225.1	278.3	1 866.5	236.3	3 961.9	---	2 782.7	2 782.7	2 332.8	5 115.5	475.9	72.4	1 784.5
EU-10	12 366.8	638.2	45.9	973.0	905.6	2 174.5	909.3	18 013.3	---	12 121.1	12 121.1	9 043.1	21 164.2	1 522.0	705.8	6 815.3
Other	2.7	0.0	8.9	0.0	0.0	0.0	0.0	11.6					Other revenue	263.2		
Total ECA	12 369.5	638.2	54.8	973.0	905.6	2 174.5	909.3	18 024.9					Total	21 427.4		
								Total external actions	786.1							
								Total administration	1 010.3							
								Other	601.4							
								Total annual accounts	20 422.7							

1983	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	611.9	18.1	0.2	7.0	20.6	0.0	77.7	735.5	---	432.5	432.5	783.5	1 215.9	293.9	65.8	423.8
DK	680.7	20.5	3.6	16.7	14.7	0.0	20.3	756.5	---	274.2	274.2	205.6	479.9	6.9	38.9	159.8
DE	3 075.8	107.7	2.8	45.0	81.5	270.7	241.8	3 825.3	---	4 038.9	4 038.9	2 433.2	6 472.1	143.0	270.5	2 019.8
EL	1 007.4	21.9	0.1	214.6	20.4	70.4	16.6	1 351.4	---	215.7	215.7	162.0	377.7	38.0	16.7	107.3
FR	3 566.6	182.0	3.9	219.3	140.5	0.0	142.5	4 254.8	---	3 082.1	3 082.1	1 424.4	4 506.5	78.9	293.7	1 051.8
IE	619.4	84.1	21.6	94.5	134.2	60.8	11.6	1 026.2	---	150.6	150.6	119.0	269.6	7.0	11.6	100.4
IT	2 820.5	103.0	5.1	344.5	221.2	174.8	105.9	3 775.0	---	1 923.3	1 923.3	1 075.3	2 998.6	323.2	95.0	657.1
LU	4.2	0.6	0.0	0.0	0.3	0.0	0.5	5.6	---	39.2	39.2	4.7	43.9	0.1	0.0	4.5
NL	1 707.8	32.2	6.4	18.1	12.6	0.0	83.4	1 860.5	---	713.7	713.7	851.3	1 564.9	135.8	82.3	633.2
UK	1 691.0	149.6	8.4	296.2	244.9	1 471.9	221.6	4 083.6	---	2 859.7	2 859.7	2 224.8	5 084.4	320.3	73.6	1 830.8
EU-10	15 785.3	719.7	52.1	1 255.9	890.9	2 048.6	921.9	21 674.4	---	13 729.9	13 729.9	9 283.7	23 013.6	1 347.1	948.0	6 988.6
Other	2.9	0.0	2.7	0.0	0.0	0.0	0.0	5.6					Surplus from previous year	1 486.7		
Total ECA	15 788.2	719.7	54.8	1 255.9	890.9	2 048.6	921.9	21 680.0					Other revenue	265.2		
								Total external actions	810.8				Total	24 765.5		
								Total administration	1 110.4							
								Other	711.8							
								Total annual accounts	24 313.0							

1984	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	VAT-based own resource	UK correction	Reimbursable advances	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
															Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	686.4	12.9	0.7	6.0	52.1	0.0	82.0	840.1	473.4	---	0.0	473.4	764.9	1 238.3	211.0	83.9	470.0
DK	879.6	13.9	3.8	28.1	68.7	0.0	26.0	1 020.1	289.6	---	20.0	309.6	243.2	552.9	8.0	38.0	197.3
DE	3 323.0	89.3	5.1	43.9	63.8	191.7	302.5	4 019.3	4 234.0	---	290.6	4 524.6	2 818.5	7 343.1	158.5	350.2	2 309.7
EL	961.2	52.8	0.6	216.7	71.3	46.6	14.8	1 364.0	220.3	---	0.0	220.3	135.5	355.8	19.5	16.6	99.4
FR	3 592.0	143.9	9.5	201.7	225.7	0.0	169.7	4 342.5	3 201.8	---	229.9	3 431.6	1 600.6	5 032.2	94.2	406.3	1 100.0
IE	884.4	64.2	10.3	104.1	131.4	0.0	16.0	1 210.4	135.9	---	0.0	135.9	150.4	286.3	6.9	16.8	126.7
IT	3 909.4	127.8	4.1	435.1	368.5	0.0	117.5	4 962.4	2 319.9	---	0.0	2 319.9	1 123.5	3 443.5	288.5	84.1	750.9
LU	3.6	3.9	0.0	2.5	0.5	0.0	0.7	11.2	45.3	---	2.5	47.8	6.0	53.8	0.1	0.0	5.9
NL	1 964.2	24.8	3.6	14.8	14.1	0.0	101.1	2 122.6	738.2	---	50.4	788.7	949.5	1 738.2	131.8	76.9	740.8
UK	2 121.3	113.3	9.5	297.7	610.2	660.9	279.6	4 092.5	2 824.4	---	0.0	2 824.4	2 605.1	5 429.4	341.3	103.6	2 160.1
EU-10	18 325.1	646.8	47.2	1 350.6	1 606.3	899.2	1 109.9	23 985.1	14 482.9	---	593.5	15 076.3	10 397.2	25 473.5	1 260.0	1 176.4	7 960.8
Other	3.2	0.0	9.9	0.0	0.0	0.0	0.0	13.1					Surplus from previous year	307.1			
Total ECA	18 328.3	646.8	57.1	1 350.6	1 606.3	899.2	1 109.9	23 998.2					Other revenue	271.8			
								Total external actions	1 150.6				Total	26 052.4			
								Total administration	1 216.1								
								Other	1 158.7								
								Total annual accounts	27 523.6								

1985	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	VAT-based own resource	UK correction	Reimbursable and non-reimbursable advances	National contribution	TOR collected on behalf of the EU (gross, 100%)	Total revenue	p.m. breakdown of TOR			
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	
BE	916.3	12.4	3.1	12.3	49.4	0.0	76.5	1 070.0	478.1	49.7	98.8	626.5	765.0	1 391.5	197.2	78.4	489.3	
DK	829.3	13.0	2.9	7.7	33.5	0.0	26.1	912.5	328.3	30.6	39.7	398.7	261.5	660.2	9.7	43.5	208.2	
DE	3 625.6	81.0	2.3	61.7	109.8	20.1	284.5	4 185.0	4 416.5	245.0	568.3	5 229.8	2 842.8	8 072.6	142.0	286.3	2 414.5	
EL	1 192.6	83.7	1.7	309.0	79.0	24.6	12.2	1 702.8	238.6	23.4	45.3	307.3	125.9	433.2	18.1	12.0	95.9	
FR	4 633.3	122.3	12.1	233.2	255.6	0.0	159.9	5 416.4	3 383.9	338.5	440.3	4 162.8	1 596.8	5 759.6	74.1	347.9	1 174.7	
IE	1 166.8	73.1	3.2	118.2	171.6	0.0	15.8	1 548.7	125.1	13.2	25.9	164.2	158.1	322.3	5.9	15.0	137.2	
IT	3 410.9	175.3	6.0	381.1	383.5	0.0	123.5	4 480.3	2 194.6	224.6	437.5	2 856.7	1 210.3	4 066.9	314.4	75.8	820.1	
LU	4.8	1.8	0.0	0.7	0.6	0.0	0.6	8.5	40.6	3.9	5.1	49.7	6.2	55.8	0.2	0.0	6.0	
NL	2 047.4	18.1	2.3	16.4	46.0	0.0	101.7	2 231.9	798.2	73.9	96.0	968.2	1 017.3	1 985.4	131.7	104.1	781.5	
UK	1 894.7	109.4	12.5	483.9	284.0	72.8	250.1	3 107.4	3 566.4	-981.4	621.7	3 206.6	2 505.4	5 712.0	228.4	94.3	2 182.7	
EU-10	19 721.7	690.1	46.1	1 624.2	1 413.0	117.5	1 050.9	24 663.5	15 570.2	21.4	2 378.7	17 970.3	10 489.2	28 459.5	1 121.7	1 057.4	8 310.1	
Other	4.2	0.0	35.7	0.0	0.0	0.0	0.0	39.9					Other revenue	353.5				
Total ECA	19 725.9	690.1	81.8	1 624.2	1 413.0	117.5	1 050.9	24 703.4					Total	28 813.1				
								Total external actions	1 084.7									
								Total administration	1 296.0									p.m. amount of the 1984 UK correction: 1 000.0
								Part of 1984 deficit	172.5									
								Other	842.1									
								Total annual accounts	28 098.7									

1986	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	VAT-based own resource	UK correction	Ad- vances	National contribution	TOR collected on behalf of the EU (gross, 100%)	Total revenue	p.m. breakdown of TOR			
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	
BE	978.4	15.5	4.5	29.5	72.9	0.0	63.4	1 164.2	659.0	77.6	---	736.7	711.5	1 448.1	132.2	84.7	494.6	
DK	1 063.2	13.9	11.3	18.9	80.7	0.0	23.8	1 211.8	461.3	51.6	---	512.9	277.9	790.7	9.8	47.6	220.5	
DE	4 400.6	105.1	6.1	92.5	134.6	0.0	249.5	4 988.4	5 472.0	397.2	---	5 869.1	2 861.0	8 730.2	111.9	313.0	2 436.1	
EL	1 386.9	86.2	3.4	309.1	107.1	2.0	10.4	1 905.1	453.5	53.6	---	507.1	125.3	632.4	22.9	16.9	85.5	
ES	271.4	0.0	0.0	314.3	174.9	1 635.9	19.0	2 415.5	1 879.7	224.4	---	2 104.1	216.5	2 320.6	10.1	14.5	191.9	
FR	5 440.3	176.7	19.7	219.0	328.4	0.0	139.5	6 323.6	4 701.3	547.2	---	5 248.5	1 636.7	6 885.1	107.6	378.6	1 150.4	
IE	1 212.9	64.2	2.6	79.3	203.1	0.0	11.8	1 573.9	190.9	22.4	---	213.3	130.5	343.8	6.4	10.8	113.3	
IT	3 067.8	167.0	6.9	712.1	462.2	0.0	107.3	4 523.3	3 143.5	375.2	---	3 518.7	1 199.5	4 718.2	356.4	73.1	770.1	
LU	2.1	2.3	0.0	0.1	1.4	0.0	0.6	6.5	52.9	6.3	---	59.2	6.6	65.8	0.2	0.0	6.5	
NL	2 276.5	17.1	2.9	13.1	50.6	0.0	89.3	2 449.5	1 107.5	122.5	---	1 230.0	1 002.0	2 232.0	114.1	95.9	792.0	
PT	30.4	0.0	0.4	188.8	109.2	163.3	5.7	497.8	187.7	22.4	---	210.1	68.6	278.6	18.7	0.0	49.9	
UK	1 983.0	79.1	21.7	506.7	596.2	0.0	200.1	3 386.8	4 472.3	-1 871.1	---	2 601.2	2 224.0	4 825.2	285.2	76.5	1 862.3	
EU-12	22 113.5	727.1	79.5	2 483.4	2 321.3	1 801.2	920.4	30 446.4	22 781.5	29.2	---	22 810.7	10 460.0	33 270.7	1 175.5	1 111.5	8 173.0	
Other	6.5	0.0	36.3	0.4	0.0	0.0	0.0	43.2					Surplus from previous year	53.9				
Total ECA	22 120.0	727.1	115.8	2 483.8	2 321.3	1 801.2	920.4	30 489.6					Other revenue	342.6				
								Total external actions	853.4					Total	33 667.2			
								Total administration	1 522.2									
								Other	1 327.8									p.m. amount of the 1985 UK correction: 1 879.0
								Total annual accounts	34 193.0									

1987	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Part of 1987 amounts (10%) retained as TOR collection costs	Total expenditure	VAT-based own resource	UK correction	Ad- vances	National contribution	TOR collected on behalf of the EU (gross, 100%)	Total revenue	p.m. breakdown of TOR			
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	
BE	821.3	18.7	2.9	23.0	56.5	0.0	63.0	985.4	713.2	69.4	---	782.6	920.0	1 702.7	284.8	106.2	529.0	
DK	1 057.4	15.7	4.9	16.6	31.7	0.0	17.9	1 144.2	527.8	48.5	---	576.3	268.4	844.7	15.4	59.0	194.0	
DE	3 992.7	128.3	4.3	73.4	131.6	0.0	211.5	4 541.8	5 865.8	351.7	---	6 217.5	3 167.1	9 384.6	155.3	394.0	2 617.8	
EL	1 340.5	78.0	3.5	293.9	151.9	0.4	8.7	1 876.9	185.4	31.1	---	216.5	123.9	340.4	19.1	12.5	92.2	
ES	601.6	21.2	5.6	345.3	311.5	670.4	29.2	1 984.8	1 030.1	165.0	---	1 195.1	513.6	1 708.7	77.5	53.4	382.6	
FR	5 657.0	237.2	15.8	311.2	406.1	0.0	117.0	6 744.3	5 074.9	481.6	---	5 556.5	1 773.5	7 330.0	108.3	452.6	1 212.6	
IE	954.9	87.0	5.7	134.7	247.4	0.0	8.3	1 438.0	188.0	19.8	---	207.7	129.8	337.5	5.8	12.0	112.0	
IT	3 899.7	146.3	13.0	563.5	539.2	0.0	94.5	5 256.2	3 407.5	330.4	---	3 738.0	1 453.6	5 191.6	411.3	166.6	875.8	
LU	1.5	4.5	0.0	3.8	1.7	0.0	0.5	12.0	60.3	5.7	---	66.0	7.5	73.5	0.2	0.0	7.3	
NL	2 727.8	17.1	4.8	19.6	52.1	0.0	68.8	2 890.2	1 216.4	109.6	---	1 326.0	1 040.2	2 366.1	96.8	125.8	817.6	
PT	146.6	28.3	4.6	222.7	190.5	130.2	8.5	731.4	187.1	19.2	---	206.2	135.6	341.8	41.4	0.2	93.9	
UK	1 747.2	80.9	11.6	526.7	595.1	0.0	160.0	3 121.5	4 857.5	-1 631.0	---	3 226.4	2 501.1	5 727.5	410.1	89.4	2 001.5	
EU-12	22 948.2	863.2	76.7	2 534.4	2 715.3	801.0	787.9	30 726.7	23 313.9	0.9	---	23 314.8	12 034.3	35 349.1	1 626.1	1 471.8	8 936.5	
Other	3.6	0.0	81.1	0.6	0.0	0.0	0.0	85.3					Other revenue	434.2				
Total ECA	22 951.8	863.2	157.8	2 535.0	2 715.3	801.0	787.9	30 812.0					Total	35 783.3				
								Total external actions	793.9									
								Total administration	1 683.4									p.m. amount of the 1986 UK correction: 1 813.7
								1986 deficit	819.9									
								Other	1 215.2									
								Total annual accounts	35 324.4									

1988	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Residual 1987 amounts (10%) retained as TOR collection costs	Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	National contribution	TOR collected on behalf of the EU (net, 90%)	Total revenue	p.m. breakdown of TOR				
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts (10%) retained as TOR collection costs	
BE	715.0	17.8	0.9	29.6	32.0	35.4	7.8	838.5	772.6	183.1	108.2	1 063.9	769.6	1 833.5	144.2	94.8	616.0	-85.4	
DK	1 170.1	13.7	4.1	10.1	34.3	10.1	43.8	1 286.2	506.6	125.6	73.8	706.0	249.6	955.6	18.6	41.8	217.0	-27.8	
DE	4 507.1	131.5	5.5	96.9	147.1	118.8	420.8	5 427.7	6 404.7	1 461.1	496.1	8 361.9	3 173.0	11 534.9	186.4	348.4	2 990.4	-352.3	
EL	1 318.5	133.5	3.4	312.6	147.9	4.9	0.7	1 921.5	200.4	61.6	36.3	298.3	131.6	429.9	18.4	8.6	119.2	-14.6	
ES	1 780.2	90.5	26.6	543.5	407.1	16.4	1 148.0	4 012.3	1 849.4	0.0	190.2	2 039.5	638.5	2 678.1	199.8	94.4	415.6	-71.3	
FR	6 012.6	281.5	28.6	436.3	292.1	65.7	197.8	7 314.6	5 590.9	1 115.9	660.7	7 367.6	1 727.9	9 095.5	110.9	430.9	1 378.3	-192.2	
IE	991.0	81.7	3.1	136.9	179.6	4.7	90.5	1 487.5	137.4	33.1	19.5	190.0	138.2	328.2	3.1	16.9	133.6	-15.4	
IT	4 114.5	199.6	13.5	597.4	329.7	53.1	243.2	5 551.0	3 652.2	0.0	378.2	4 030.4	1 396.4	5 426.8	403.8	154.7	992.6	-154.7	
LU	2.8	2.3	0.0	7.4	1.2	0.3	0.2	14.2	56.6	11.1	6.5	74.2	7.4	81.6	0.1	0.0	8.1	-0.8	
NL	3 769.3	5.4	1.5	13.3	46.5	38.7	70.9	3 945.6	1 314.2	271.8	159.5	1 745.5	1 050.1	2 795.6	109.3	110.5	946.6	-116.4	
PT	156.7	100.2	7.9	330.7	202.4	4.8	112.1	914.8	194.7	45.8	27.2	267.7	132.1	399.9	41.0	0.1	105.7	-14.7	
UK	1 845.0	84.5	10.7	577.8	478.9	89.9	167.1	3 253.9	4 298.6	932.0	-2 407.3	2 823.3	2 500.7	5 323.9	268.8	89.7	2 421.6	-279.4	
EU-12	26 382.8	1 142.2	105.8	3 092.5	2 298.8	442.7	2 503.0	35 967.8	24 978.4	4 241.1	-251.2	28 968.3	11 915.0	40 883.3	1 504.6	1 390.7	10 344.7	-1 325.0	
Other	6.8	0.0	154.2	0.3	0.0	0.0	0.0	161.3				Surplus from previous year	500.0						
Total ECA	26 389.6	1 142.2	260.0	3 092.8	2 298.8	442.7	2 503.0	36 129.1				Other revenue	460.1						
Total external actions													1 038.4	Total				41 843.4	
Total administration													1 871.0						
Other													2 240.4	p.m. amount of the 1987 UK correction:		2 194.7			
Total annual accounts													41 278.9						

1989	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Other	Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	National contribution	TOR collected on behalf of the EU (net, 90%)	Total revenue	p.m. breakdown of TOR				
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts (10%) retained as TOR collection costs	
BE	546.0	25.5	10.0	40.6	32.8	---	28.3	683.3	802.8	87.3	79.0	969.1	838.2	1 807.2	122.7	96.5	712.2	-93.1	
DK	977.0	13.9	7.6	14.8	19.1	---	12.9	1 045.3	502.2	62.2	53.9	618.3	252.7	871.1	10.5	53.3	217.0	-28.1	
DE	3 700.2	123.2	2.9	163.8	151.7	---	438.0	4 579.8	6 638.3	725.4	361.7	7 725.4	3 385.0	11 110.4	169.3	353.4	3 238.4	-376.1	
EL	1 700.6	209.2	5.2	418.4	217.5	---	45.7	2 596.6	330.6	35.8	30.0	396.4	169.9	566.3	27.2	10.2	151.4	-18.9	
ES	1 849.6	165.5	38.8	980.0	469.8	---	1 447.1	4 950.8	2 095.8	627.6	216.3	2 939.7	635.4	3 575.1	141.8	68.0	496.3	-70.6	
FR	4 606.2	187.5	80.1	284.2	327.7	---	190.8	5 676.5	5 742.9	593.9	491.4	6 828.2	1 794.6	8 622.8	96.7	432.9	1 464.4	-199.4	
IE	1 071.6	99.5	5.2	191.3	189.5	---	154.5	1 711.7	173.5	17.9	14.1	205.6	165.3	370.9	3.9	16.3	163.4	-18.4	
IT	4 506.4	280.3	16.3	787.3	457.0	---	129.9	6 177.1	4 002.4	1 521.1	648.7	6 172.2	1 433.7	7 605.9	308.8	156.2	1 128.0	-159.3	
LU	1.8	3.7	0.0	1.2	1.6	---	0.0	8.2	53.9	5.3	4.6	63.8	9.0	72.8	0.1	0.0	9.8	-1.0	
NL	3 469.2	18.0	3.7	28.9	56.8	---	253.4	3 829.9	1 289.4	137.6	116.0	1 543.0	1 157.5	2 700.5	118.7	109.9	1 057.5	-128.6	
PT	174.3	150.5	8.0	396.9	215.7	---	168.3	1 113.8	260.7	27.8	21.5	310.0	148.2	458.3	52.2	0.1	112.5	-16.5	
UK	1 797.1	72.2	14.9	612.4	536.9	---	180.8	3 214.3	5 042.5	527.7	-1 723.4	3 846.9	2 721.2	6 568.1	230.8	85.0	2 707.9	-302.4	
EU-12	24 400.0	1 349.0	192.7	3 919.7	2 676.1	---	3 049.7	35 587.3	26 935.1	4 369.5	313.9	31 618.5	12 710.8	44 329.3	1 282.7	1 381.6	11 458.8	-1 412.3	
Other	3.0	0.0	69.2	0.3	0.0	---	0.0	72.4				Surplus from previous year	1 161.6						
Total ECA	24 403.0	1 349.0	261.9	3 920.0	2 676.1	---	3 049.7	35 659.7				Other revenue	408.8						
Total external actions													1 063.8	Total				45 899.8	
Total administration													2 051.6						
Other													1 755.8	p.m. amount of the 1988 UK correction:		2 150.6			
Total annual accounts													40 531.0						

1990	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Other	Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	National contribution	TOR collected on behalf of the EU (net, 90%)	Total revenue	p.m. breakdown of TOR				
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts (10%) retained as TOR collection costs	
BE	846.8	31.1	2.0	43.6	51.8	---	14.6	989.8	837.5	4.0	96.6	938.1	825.6	1 763.7	87.9	65.4	764.1	-91.7	
DK	1 098.8	17.8	10.1	18.9	38.3	---	13.7	1 197.6	463.0	-0.0	65.1	528.0	247.0	775.1	8.6	36.4	229.4	-27.4	
DE	3 919.4	181.5	4.7	88.6	186.4	---	426.4	4 807.1	6 456.0	28.4	448.8	6 933.3	3 424.2	10 357.5	175.4	212.8	3 416.5	-380.5	
EL	1 941.9	232.5	5.3	543.2	303.2	---	7.7	3 033.8	356.5	-0.5	37.8	393.8	169.8	563.6	12.1	17.1	159.5	-18.9	
ES	2 017.2	274.8	43.2	1 406.9	633.9	---	1 006.7	5 382.7	2 759.8	28.0	249.6	3 037.3	634.1	3 671.4	146.8	46.5	511.2	-70.5	
FR	5 026.5	361.9	15.7	331.3	442.9	---	106.2	6 284.6	5 707.9	32.5	611.3	6 351.8	1 737.3	8 089.1	100.6	291.8	1 537.9	-193.0	
IE	1 543.0	133.9	5.0	250.2	204.4	---	124.1	2 260.7	200.6	2.4	18.8	221.7	146.8	368.5	2.5	12.3	148.4	-16.3	
IT	3 932.9	237.9	15.2	910.2	419.5	---	165.3	5 681.0	4 196.6	20.6	571.8	4 789.1	1 308.7	6 097.7	308.0	109.2	1 036.9	-145.4	
LU	5.2	5.5	0.0	0.4	3.4	---	0.0	14.5	58.9	0.5	5.5	64.9	9.6	74.5	0.2	0.0	10.5	-1.1	
NL	2 643.1	5.7	8.0	32.7	68.8	---	225.3	2 983.6	1 330.9	2.9	143.0	1 476.8	1 138.4	2 615.2	105.0	72.1	1 087.8	-126.5	
PT	213.8	245.6	12.1	451.9	69.5	---	110.3	1 103.2	317.3	2.6	30.1	350.0	152.4	502.4	62.1	0.1	107.2	-16.9	
UK	1 790.7	96.1	7.1	464.6	608.3	---	180.7	3 147.4	6 474.7	68.3	-2 375.3	4 167.6	2 366.7	6 534.3	164.2	47.0	2 418.5	-263.0	
EU-12	24 979.3	1 824.4	128.4	4 542.5	3 030.4	---	2 381.0	36 886.1	29 159.6	189.7	-96.9	29 252.4	12 160.7	41 413.1	1 173.4	910.7	11 427.9	-1 351.2	
Other	0.2	0.9	197.2	11.6	181.5	---	0.0	391.4				Surplus from previous year	4 464.2						
Total ECA	24 979.5	1 825.3	325.6	4 554.1	3 211.9	---	2 381.0	37 277.5				Other revenue	591.9						
Total external actions													1 225.1	Total				46 469.1	
Total administration													2 298.1						
Other													2 524.5	p.m. amount of the 1989 UK correction:		2 516.6			
Total annual accounts													43 325.2						

1991	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Other (incl. administration)	Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				Amounts (10 %) retained as TOR collection costs
															Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)		
BE	1 459.4	11.3	0.6	46.4	65.3	1 038.5	12.5	2 634.0	915.6	222.8	139.9	1 278.3	939.1	2 217.4	130.6	72.0	840.8	-104.3	
DK	1 215.6	14.1	1.9	11.3	45.8	86.9	4.2	1 379.8	511.2	147.4	96.9	755.6	277.9	1 033.5	13.0	40.0	255.7	-30.9	
DE	4 990.5	181.0	3.5	94.8	239.7	835.0	252.9	6 597.4	8 643.6	1 918.4	755.2	11 317.2	4 077.1	15 394.2	180.7	350.7	3 998.7	-453.0	
EL	2 211.8	223.4	1.8	537.2	349.1	365.2	0.0	3 688.5	428.1	84.2	52.5	564.8	197.3	762.1	18.2	17.7	183.4	-21.9	
ES	3 300.3	420.3	4.5	1 488.8	697.0	481.5	482.3	6 874.8	2 797.4	601.4	396.0	3 794.8	785.4	4 580.2	228.2	60.6	583.9	-87.3	
FR	6 332.7	362.9	3.2	323.2	513.5	553.8	63.2	8 152.5	6 441.1	1 402.1	929.9	8 773.1	1 828.8	10 602.0	130.3	323.3	1 578.5	-203.2	
IE	1 628.7	153.6	3.4	411.9	403.8	106.9	101.5	2 809.7	227.0	44.4	29.6	300.9	151.5	452.4	2.7	12.6	153.0	-16.8	
IT	5 347.0	203.8	7.1	710.8	414.5	622.4	5.7	7 311.2	5 008.2	1 321.2	858.0	7 187.4	1 512.4	8 699.8	404.5	117.2	1 158.8	-168.0	
LU	2.8	5.5	0.0	18.3	1.8	240.2	0.0	268.5	70.7	12.9	8.5	92.1	16.7	108.8	0.2	0.0	18.4	-1.9	
NL	2 469.8	15.2	0.4	34.6	122.5	145.6	211.6	2 999.8	1 498.6	326.9	215.0	2 040.4	1 497.3	3 537.7	154.5	81.2	1 427.1	-165.5	
PT	316.4	196.9	3.2	971.2	379.3	311.9	49.4	2 228.2	375.0	75.4	50.8	501.3	210.7	712.0	104.7	0.1	131.0	-25.1	
UK	2 252.7	98.5	4.7	530.1	636.9	408.9	137.6	4 069.5	4 672.4	1 158.8	-3 562.6	2 268.6	2 467.7	4 736.4	253.7	66.4	2 421.9	-274.2	
EU-12	31 527.8	1 886.4	34.4	5 178.6	3 869.3	5 196.6	1 320.8	49 013.9	31 589.0	7 316.0	-30.4	38 874.5	13 962.0	52 836.5	1 621.3	1 141.8	12 751.1	-1 552.1	
Other	0.0	-5.4	0.0	1.3	0.0	4 786.8	0.0	4 782.7				Surplus from previous year	2 841.6						
Total ECA	31 527.8	1 881.0	34.4	5 179.9	3 869.3	9 983.4	1 320.8	53 796.6				Other revenue	571.3						
								Other	1.1			Total	56 249.4						
								Total annual accounts	53 797.7			p.m. amount of the 1990 UK correction:	2 452.4						

1992	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				Amounts (10 %) retained as TOR collection costs
																Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)		
BE	1 374.2	236.1	348.6	0.0	1 504.4	—	0.0	3 463.3	982.8	260.5	108.7	—	1 352.0	887.1	2 239.1	51.1	63.5	871.1	-98.6	
DK	1 168.0	66.6	75.3	0.0	20.4	—	0.0	1 330.3	537.0	152.1	72.8	—	762.0	272.9	1 034.8	15.3	35.2	252.7	-30.3	
DE	4 817.7	2 096.6	437.7	0.0	84.0	—	0.0	7 435.9	10 329.2	2 175.3	564.1	—	13 068.5	3 928.9	16 997.5	173.0	296.0	3 896.5	-436.5	
EL	2 237.4	1 811.3	260.5	0.0	7.7	—	-0.0	4 316.8	431.1	93.7	30.4	—	555.3	173.4	728.6	1.8	11.3	179.5	-19.3	
ES	3 668.3	3 704.9	139.8	0.0	23.0	—	59.8	7 595.8	3 082.5	692.5	277.8	—	4 052.9	775.1	4 828.0	198.8	41.2	621.2	-86.1	
FR	6 924.7	1 664.7	510.6	0.0	74.0	—	0.0	9 174.1	6 585.6	1 523.4	703.9	—	8 813.0	1 680.4	10 493.4	89.0	301.2	1 476.9	-186.7	
IE	1 435.6	1 075.2	58.6	0.0	12.8	—	0.0	2 582.2	233.9	50.0	22.2	—	306.1	156.2	462.3	3.1	11.4	159.1	-17.4	
IT	5 151.4	2 196.9	654.0	0.0	45.9	—	0.0	8 048.2	4 857.1	1 453.8	650.8	—	6 961.8	1 318.1	8 279.9	220.2	102.9	1 141.5	-146.5	
LU	1.0	13.4	38.7	0.0	696.6	—	0.0	749.7	83.9	17.3	7.0	—	108.3	15.2	123.5	0.2	0.0	16.7	-1.7	
NL	2 380.6	136.3	173.0	0.0	25.5	—	0.0	2 715.4	1 553.7	371.2	153.9	—	2 078.8	1 455.1	3 534.0	119.4	69.5	1 428.0	-161.8	
PT	476.0	2 316.0	159.0	0.0	12.8	—	17.6	2 981.4	487.5	102.4	38.9	—	628.7	209.4	838.1	91.4	0.1	142.5	-24.6	
UK	2 459.4	1 462.7	478.6	0.0	45.7	—	0.0	4 446.4	5 598.7	1 275.6	-2 580.2	—	4 294.1	2 408.3	6 702.4	243.6	70.0	2 362.3	-267.6	
EU-12	32 094.3	16 780.8	3 334.3	0.0	2 552.7	—	77.3	54 839.3	34 763.2	8 168.0	50.4	—	42 981.5	13 280.2	56 261.7	1 206.8	1 002.4	12 547.9	-1 477.0	
Other	1.7	273.1	1 136.9	2 027.4	294.9	—	0.0	3 733.9				Surplus from previous year	2 762.6							
Total	32 095.9	17 054.0	4 471.1	2 027.4	2 847.5	—	77.3	58 573.2				Other revenue	687.5							
								Total	59 711.8			p.m. amount of the 1991 UK correction:	2 787.0							

1993	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				Amounts (10 %) retained as TOR collection costs
																Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)		
BE	1 286.5	236.0	414.1	0.0	1 791.4	—	—	3 728.0	910.1	483.3	127.9	0.0	1 521.3	873.7	2 394.9	60.9	71.1	838.8	-97.1	
DK	1 318.3	119.2	101.6	0.0	24.3	—	—	1 563.4	558.9	309.0	78.0	0.0	946.0	260.5	1 206.5	16.3	36.7	236.5	-28.9	
DE	4 901.9	1 939.4	475.3	0.0	100.0	—	—	7 416.7	9 897.4	4 608.8	676.2	0.0	15 182.4	3 894.0	19 076.4	180.0	339.2	3 807.4	-432.7	
EL	2 710.2	2 261.7	124.7	0.0	9.1	—	—	5 105.8	568.8	222.9	42.8	0.0	834.6	176.5	1 011.2	11.3	18.7	166.1	-19.6	
ES	4 172.7	3 743.8	271.1	0.0	27.4	—	—	8 215.0	2 965.1	1 294.2	335.6	-20.0	4 574.9	597.7	5 172.6	117.3	43.3	503.5	-66.4	
FR	8 072.6	1 891.0	466.9	0.0	88.1	—	—	10 518.7	6 018.9	3 031.2	800.2	0.0	9 850.3	1 695.2	11 545.5	76.9	321.7	1 485.0	-188.4	
IE	1 635.8	1 255.2	63.7	0.0	15.2	—	—	2 969.9	258.8	97.8	24.8	0.0	381.4	186.0	567.4	3.9	12.5	190.2	-20.7	
IT	4 825.4	3 585.9	656.3	0.0	54.7	—	—	9 122.3	5 593.8	2 813.0	723.9	0.0	9 130.6	1 134.4	10 265.1	167.0	121.1	972.4	-126.1	
LU	7.3	15.8	51.5	0.0	829.4	—	—	904.0	106.3	36.4	9.0	0.0	151.8	15.2	167.0	0.2	0.0	16.7	-1.7	
NL	2 324.8	223.7	187.7	0.0	30.4	—	—	2 766.6	1 624.7	743.2	192.0	0.0	2 559.9	1 470.8	4 030.6	107.1	81.8	1 445.2	-163.4	
PT	478.1	2 711.4	162.4	0.0	15.2	—	—	3 367.1	477.1	194.8	49.3	0.1	721.4	188.2	909.6	75.3	0.1	133.7	-20.9	
UK	2 762.8	1 325.7	524.4	0.0	54.4	—	—	4 667.3	5 709.4	2 579.8	-3 155.8	0.0	5 133.4	2 493.2	7 626.6	212.9	68.9	2 488.4	-277.0	
EU-12	34 496.4	19 308.8	3 499.8	0.0	3 039.6	—	—	60 344.6	34 689.3	16 414.4	-96.0	-19.9	50 987.9	12 985.5	63 973.4	1 029.1	1 115.3	12 284.0	-1 442.8	
Other	6.3	192.5	689.4	2 718.1	256.8	—	—	3 863.0				Surplus from previous year	1 004.0							
Total	34 502.7	19 501.3	4 189.2	2 718.1	3 296.4	—	—	64 207.6				Other revenue	695.3							
								Total	65 672.7			p.m. amount of the 1992 UK correction:	2 659.7							

1994	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				Amounts (10 %) retained as TOR collection costs	
																Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)			
BE	1 174.4	266.0	458.8	0.0	2 062.6	0.0	---	3 961.8	1 121.6	630.7	111.3	0.0	1 863.6	958.5	2 822.1	46.2	90.3	928.5	-106.5		
DK	1 287.9	127.3	89.4	0.0	28.3	0.0	---	1 532.8	580.3	373.8	66.3	0.0	1 020.5	275.7	1 296.2	15.4	51.0	239.9	-30.6		
DE	5 271.6	2 041.8	512.9	0.0	74.4	0.0	---	7 900.6	11 419.9	5 591.8	481.9	0.0	17 493.7	3 872.7	21 366.3	161.9	411.6	3 729.5	-430.3		
EL	2 723.5	2 034.0	97.6	0.0	11.1	0.0	---	4 866.2	535.2	259.9	46.8	0.0	842.0	150.3	992.3	10.9	24.5	131.7	-16.7		
ES	4 426.9	3 221.8	216.3	0.0	24.7	0.0	---	7 889.7	2 469.6	1 363.2	292.7	-0.0	4 125.4	592.7	4 718.1	73.2	68.6	516.7	-65.9		
FR	8 048.8	1 413.6	520.3	0.0	102.9	0.0	---	10 085.6	6 633.4	3 553.0	681.5	0.0	10 867.9	1 683.0	12 550.9	67.4	393.7	1 408.9	-187.0		
IE	1 527.1	794.5	76.4	0.0	8.8	0.0	---	2 406.8	277.1	122.6	20.2	0.0	419.9	219.0	638.9	2.1	11.9	229.3	-24.3		
IT	3 481.4	1 494.4	364.6	0.0	53.2	0.0	---	5 393.5	3 725.7	2 439.6	439.1	0.0	6 604.4	1 155.2	7 759.6	136.1	150.4	997.0	-128.3		
LU	12.7	13.9	69.9	0.0	676.4	0.0	---	772.9	95.6	43.3	8.5	0.0	147.3	18.1	165.4	0.2	0.0	19.9	-2.0		
NL	1 935.9	274.6	248.0	0.0	24.6	0.0	---	2 483.1	1 648.5	889.8	160.7	0.0	2 699.1	1 546.9	4 245.9	98.0	99.3	1 521.5	-171.9		
PT	713.3	2 252.2	84.2	0.0	10.9	0.0	---	3 060.5	689.5	293.2	55.3	-25.2	1 012.8	202.8	1 215.6	102.6	0.4	122.3	-22.5		
UK	3 001.9	1 728.0	547.5	0.0	66.0	0.0	---	5 343.4	4 021.4	2 113.7	-2 294.9	0.0	3 840.2	2 577.2	6 417.4	208.4	80.3	2 574.9	-286.4		
EU-12	33 605.3	15 661.9	3 285.8	0.0	3 143.8	0.0	---	55 696.9	33 217.9	17 674.5	69.5	-25.2	50 936.7	13 252.2	64 188.8	922.5	1 382.1	12 420.0	-1 472.4		
Other	0.0	105.1	621.2	3 151.8	421.8	307.9	---	4 607.9							Surplus from previous year	971.1					
Total	33 605.4	15 767.1	3 907.1	3 151.8	3 565.6	307.9	---	60 304.8							Other revenue	842.2					
Total																	66 002.1				
p.m. amount of the 1993 UK correction:																	2 940.3				

1995	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				Amounts (10 %) retained as TOR collection costs	
																Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)			
BE	1 623.4	236.1	439.4	0.0	2 099.4	0.0	0.0	4 398.3	1 143.4	466.5	66.7	0.0	1 676.6	1 003.5	2 680.1	28.4	85.6	1 001.0	-111.5		
DK	1 403.6	120.4	82.9	0.0	33.5	0.0	0.0	1 640.4	691.7	283.4	33.9	0.0	1 009.0	286.4	1 295.4	7.2	47.7	263.3	-31.8		
DE	5 385.1	2 130.1	493.7	0.0	116.9	0.0	0.0	8 125.7	12 862.1	4 197.0	385.0	0.0	17 444.1	3 879.9	21 324.1	104.6	384.7	3 821.7	-431.1		
EL	2 425.5	1 969.1	106.4	0.0	12.3	0.0	0.0	4 513.4	584.4	216.9	31.7	0.0	833.0	152.2	985.2	9.7	14.4	144.9	-16.7		
ES	4 575.0	6 101.7	195.0	0.0	26.7	0.0	0.0	10 898.4	2 058.9	729.8	134.2	-4.8	2 918.1	727.1	3 645.2	137.9	61.0	609.0	-80.8		
FR	8 423.3	1 283.3	486.5	0.0	143.5	0.0	0.0	10 336.7	7 216.5	2 545.5	403.3	0.0	10 165.4	1 711.4	11 876.8	49.4	375.3	1 476.9	-190.2		
IE	1 419.7	1 069.1	78.3	0.0	11.2	0.0	0.0	2 578.3	321.0	101.5	14.2	0.0	436.7	228.1	664.8	0.8	14.3	238.3	-25.3		
IT	3 390.7	1 926.9	344.7	0.0	78.7	0.0	0.0	5 741.0	3 377.2	1 625.5	225.0	0.0	5 227.7	1 186.1	6 413.7	91.0	130.3	1 096.5	-131.8		
LU	14.4	16.9	75.5	0.0	754.9	0.0	0.0	861.7	109.0	33.4	5.3	0.0	147.7	19.9	167.6	0.1	0.0	21.9	-2.2		
NL	1 944.6	231.8	210.4	0.0	41.5	0.0	0.0	2 428.3	1 887.3	694.5	104.1	0.0	2 685.9	1 663.7	4 349.6	95.9	94.1	1 658.5	-184.9		
AT	87.5	175.1	53.7	0.0	3.0	0.0	583.0	902.3	1 105.6	398.7	36.7	0.0	1 541.0	221.9	1 762.9	7.0	10.3	229.4	-24.7		
PT	708.1	2 485.4	99.6	0.0	13.0	0.0	0.0	3 306.0	488.2	139.0	30.7	1.2	659.1	205.8	864.9	100.6	0.6	127.5	-22.9		
FI	63.3	173.8	37.7	0.0	2.6	0.0	476.0	753.4	529.2	202.4	18.8	0.0	750.3	137.1	887.4	12.6	3.6	136.2	-15.2		
SE	76.5	125.6	67.3	0.0	3.1	0.0	488.0	760.7	891.3	377.9	37.8	0.0	1 307.0	351.3	1 658.3	11.3	8.1	371.0	-39.0		
UK	2 955.9	1 103.6	480.7	0.0	72.3	0.0	0.0	4 612.4	5 861.6	2 160.5	-1 449.3	0.0	6 572.8	2 678.8	9 251.6	187.7	86.4	2 702.3	-297.6		
EU-15	34 496.6	19 149.0	3 251.9	0.0	3 412.6	0.0	1 547.0	61 857.1	39 127.3	14 172.6	78.1	-3.6	53 374.4	14 453.2	67 827.6	844.3	1 316.4	13 898.4	-1 605.9		
Other	1.1	143.0	752.6	3 449.4	461.2	250.8	0.0	5 058.1							Surplus from previous year	6 540.5					
Total	34 497.7	19 292.0	4 004.5	3 449.4	3 873.9	250.8	1 547.0	66 915.2							Other revenue	709.0					
Total																	75 077.1				
p.m. amount of the 1994 UK correction:																	2 276.5				

1996	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	Recalculation of SAB 1/95	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				Amounts (10 %) retained as TOR collection costs
																	Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)		
BE	1 152.8	437.0	524.8	0.0	2 052.2	0.0	0.0	4 166.8	951.5	672.1	133.6	0.0	7.9	1 765.1	985.9	2 750.9	35.2	73.3	986.8	-109.5	
DK	1 358.4	103.7	122.7	0.0	31.9	0.0	0.0	1 616.7	619.3	394.4	80.6	0.0	9.0	1 103.3	265.6	1 368.9	7.4	40.7	247.0	-29.5	
DE	6 050.3	3 423.9	614.6	0.0	125.6	0.0	0.0	10 214.4	10 885.4	5 794.8	586.5	0.0	-24.3	17 242.4	3 500.2	20 742.6	179.6	332.4	3 377.1	-388.9	
EL	2 801.6	2 221.9	152.0	0.0	11.5	0.0	0.0	5 187.0	556.1	336.7	64.5	0.0	-1.2	956.1	149.8	1 106.0	7.9	12.6	145.9	-16.6	
ES	4 054.6	6 304.8	275.6	0.0	26.5	0.0	0.0	10 661.5	2 327.5	1 354.8	234.1	0.0	8.3	3 924.6	622.6	4 547.2	35.8	57.4	598.6	-69.2	
FR	9 572.3	1 958.7	579.8	0.0	174.9	0.0	0.0	12 285.7	6 452.3	3 701.5	714.5	0.0	12.5	10 880.7	1 542.6	12 423.3	59.1	328.9	1 326.0	-171.4	
IE	1 700.0	1 189.3	96.9	0.0	11.4	0.0	0.0	2 997.7	315.1	161.2	27.2	0.0	-28.7	474.8	206.7	681.5	0.5	14.0	215.2	-23.0	
IT	4 231.3	3 037.1	496.6	0.0	87.2	0.0	0.0	7 852.2	4 450.0	2 987.0	450.7	0.0	69.5	7 957.1	1 047.5	9 004.7	44.6	105.9	1 013.4	-116.4	
LU	20.0	15.2	88.2	0.0	825.0	0.0	0.0	948.4	89.7	46.3	8.9	0.0	-2.6	142.3	18.3	160.7	0.2	0.0	20.1	-2.0	
NL	1 536.2	262.4	265.8	0.0	39.4	0.0	0.0	2 103.7	1 663.5	967.4	195.5	0.0	-0.1	2 826.2	1 609.3	4 435.5	133.6	80.0	1 574.5	-178.8	
AT	1 214.1	270.6	58.7	0.0	11.1	0.0	106.0	1 660.5	947.2	549.5	112.1	0.0	1.4	1 610.2	263.8	1 874.0	12.3	33.7	247.1	-29.3	
PT	646.0	2 941.3	103.0	0.0	11.2	0.0	0.0	3 701.4	465.7	253.7	51.1	0.01	-54.4	716.1	135.6	851.7	36.3	0.4	114.0	-15.1	
FI	649.2	155.9	69.9	0.0	14.0	0.0	163.0	1 052.0	444.8	303.9	60.9	0.0	2.7	812.2	151.8	964.1	9.5	10.3	148.9	-16.9	
SE	624.1	132.7	108.0	0.0	15.7	0.0	432.0	1 312.5	900.6	560.7	112.6	0.0	11.6	1 585.6	383.5	1 969.0	6.5	22.4	397.1	-42.6	
UK	3 470.0	1 963.9	606.9	0.0	71.6	0.0	0.0	6 112.4	5 466.5	2 974.2	-2 913.8	0.0	-8.5	5 518.3	2 700.2	8 218.6	241.4	101.5	2 657.3	-300.0	
EU-15	39 080.9	24 418.4	4 163.4	0.0	3 509.0	0.0	701.0	71 872.7	36 535.0	21 058.0	-81.0	0.01	3.0	57 515.1	13 583.6	71 098.7	810.1	1 213.7	13 069.1	-1 509.3	
Other	0.0	8.3	381.1	3 804.8	453.5	235.4	0.0	4 883.0							Surplus from previous year	9 215.2					
Total	39 080.9	24 426.8	4 544.4	3 804.8	3 962.5	235.4	701.0	76 755.7							Other revenue	961.2					
Total																	81 275.1				
p.m. amount of the 1995 UK correction:																	2 541.1				

1997	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	Other	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				
																	Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts (10 %) retained as TOR collection costs	
BE	983.4	357.9	492.5	0.0	2 217.1	0.0	0.0	4 050.9	907.0	901.9	113.7	0.0	—	1 922.5	1 048.9	2 971.4	28.5	66.8	1 070.2	-116.5	
DK	1 235.7	1 699.6	1 372.2	0.0	31.9	0.0	0.0	1 574.4	616.3	540.6	60.3	0.0	—	1 217.2	288.6	1 505.8	7.1	37.5	276.1	-32.1	
DE	5 778.4	3 636.0	726.7	0.0	132.7	0.0	0.0	10 273.8	10 009.9	7 351.3	423.5	0.0	—	17 784.7	3 432.5	21 217.3	167.4	310.7	3 335.8	-381.4	
EL	2 730.8	2 643.7	1 637.0	0.0	12.0	0.0	0.0	5 550.2	552.3	398.6	63.8	0.0	—	1 014.7	163.7	1 178.4	10.7	9.9	161.3	-18.2	
ES	4 605.6	6 376.8	296.2	0.0	25.1	0.0	0.0	11 303.6	2 576.3	1 977.2	183.0	-0.6	—	4 736.0	631.7	5 367.6	29.1	46.9	625.8	-70.2	
FR	9 149.0	2 460.3	604.9	0.0	190.6	0.0	0.0	12 404.8	6 282.3	4 820.9	531.9	0.0	—	11 635.1	1 550.8	13 185.9	63.0	306.9	1 353.1	-172.3	
IE	2 034.0	1 211.2	105.7	0.0	12.8	0.0	0.0	3 363.7	250.8	186.1	25.4	0.0	—	462.3	224.7	687.0	0.3	11.8	237.5	-25.0	
IT	5 090.8	2 895.0	528.1	0.0	91.8	0.0	0.0	8 605.8	3 447.6	3 651.8	447.2	0.0	—	7 546.7	1 120.4	8 667.1	48.8	97.1	1 099.1	-124.5	
LU	22.8	19.9	75.6	0.0	777.8	0.0	0.0	896.1	82.5	58.6	7.6	0.0	—	148.7	22.0	170.7	0.6	0.0	23.8	-2.4	
NL	1 757.3	421.3	341.9	0.0	41.0	0.0	0.0	2 561.4	1 681.2	1 265.5	162.4	0.0	—	3 109.2	1 728.5	4 837.6	182.2	73.8	1 664.6	-192.1	
AT	861.3	364.0	78.2	0.0	12.2	0.0	71.0	1 386.8	1 035.6	721.5	98.9	0.0	—	1 856.0	254.4	2 110.4	13.6	28.6	240.3	-28.3	
PT	656.9	2 941.5	190.2	0.0	11.0	0.0	0.0	3 799.6	530.3	363.9	35.4	-7.0	—	922.7	155.1	1 077.8	40.5	0.4	131.5	-17.2	
FI	570.6	379.9	88.7	0.0	13.8	0.0	65.0	1 118.0	469.5	391.8	56.3	0.0	—	917.6	144.3	1 061.9	7.7	6.5	146.1	-16.0	
SE	747.0	230.6	127.7	0.0	15.3	0.0	76.0	1 196.6	1 084.7	771.5	106.9	0.0	—	1 963.1	362.9	2 326.1	14.9	21.6	366.7	-40.3	
UK	4 399.7	1 928.9	716.8	0.0	83.9	0.0	0.0	7 129.3	4 825.3	3 490.3	-2 431.3	0.0	—	5 884.2	3 043.9	8 928.1	410.7	95.6	2 875.8	-338.2	
EU-15	40 623.2	26 036.7	4 674.0	0.0	3 669.1	0.0	212.0	75 214.9	34 351.5	26 891.7	-114.9	-7.6	—	61 120.7	14 172.3	75 293.0	1 025.2	1 114.0	13 607.7	-1 574.7	
Non-EU	0.0	1.0	154.5	3 992.0	12.2	0.0	0.0	4 159.7													
Other	0.0	21.6	106.2	included	174.5	286.1	0.0	588.4													
Earmarked	0.0	0.0	-0.0	above	273.4	0.0	0.0	273.4													
Total	40 623.2	26 059.2	4 934.7	3 992.0	4 129.2	286.1	212.0	80 236.4													
																	p.m. amount of the 1996 UK correction:		2 573.8		

1998	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	Other	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				
																	Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts (10 %) retained as TOR collection costs	
BE	859.7	302.2	526.1	0.0	2 244.5	0.0	0.0	3 932.6	842.3	1 001.3	146.0	0.0	—	1 989.5	1 141.4	3 130.9	39.4	65.2	1 163.7	-126.8	
DK	1 155.0	1 600.0	1 661.0	0.0	33.2	0.0	0.0	1 514.3	565.6	747.8	86.3	0.0	—	1 399.7	295.1	1 694.7	8.7	37.0	282.1	-32.8	
DE	5 556.7	3 979.6	739.0	0.0	133.2	0.0	0.0	10 408.4	7 925.8	8 768.0	679.0	0.0	—	17 372.7	3 260.2	20 633.0	163.0	304.4	3 155.1	-362.2	
EL	2 557.4	3 232.5	153.5	0.0	14.1	0.0	0.0	5 957.5	556.0	525.9	64.5	0.0	—	1 146.4	163.9	1 310.3	8.8	12.2	161.1	-18.2	
ES	5 304.6	6 825.2	294.7	0.0	25.0	0.0	0.0	12 449.5	2 391.0	2 357.2	297.6	-29.9	—	5 015.9	736.5	5 752.4	34.1	42.9	741.2	-81.8	
FR	9 014.3	2 240.0	604.9	0.0	192.7	0.0	0.0	12 052.0	5 534.3	5 779.0	769.1	0.0	—	12 082.4	1 501.9	13 584.3	62.5	298.6	1 307.6	-166.9	
IE	1 633.7	1 480.2	95.6	0.0	17.2	0.0	0.0	3 226.8	410.1	344.5	33.1	0.0	—	787.7	197.0	984.7	0.7	11.1	207.2	-21.9	
IT	4 183.2	3 671.7	540.5	0.0	94.7	0.0	0.0	8 490.1	3 887.7	4 869.3	556.6	0.0	—	9 313.7	1 267.8	10 581.4	72.9	111.0	1 244.8	-140.9	
LU	17.7	46.1	64.8	0.0	780.8	0.0	0.0	909.3	97.3	87.9	9.5	0.0	—	194.7	22.1	216.7	0.7	0.0	23.8	-2.5	
NL	1 374.7	353.8	327.7	0.0	43.0	0.0	0.0	2 099.1	1 622.2	1 582.8	209.0	0.0	—	3 414.0	1 690.5	5 104.5	175.5	72.4	1 630.4	-187.8	
AT	843.2	340.7	94.3	0.0	16.4	0.0	35.0	1 329.5	863.6	858.9	121.8	0.0	—	1 844.2	241.6	2 085.8	14.4	30.5	223.5	-26.8	
PT	639.6	3 219.2	136.2	0.0	12.4	0.0	0.0	4 007.4	441.0	429.8	55.4	0.5	—	926.7	177.9	1 104.6	43.5	3.8	150.3	-19.8	
SE	576.4	256.8	90.8	0.0	18.2	0.0	33.0	975.1	436.9	502.6	66.5	0.0	—	1 006.0	139.8	1 145.8	8.9	8.3	138.1	-15.5	
FI	770.9	375.8	148.4	0.0	17.6	0.0	31.0	1 343.7	949.3	935.5	114.6	0.0	—	1 999.4	383.3	2 382.7	25.8	19.3	380.8	-42.6	
UK	4 322.6	1 879.9	679.8	0.0	99.1	0.0	0.0	6 981.4	6 563.6	6 235.5	-3 153.5	0.0	—	9 645.5	2 891.7	12 537.2	443.3	53.2	2 716.5	-321.3	
EU-15	38 810.0	28 363.6	4 662.3	0.0	3 741.9	0.0	99.0	75 676.8	33 086.5	35 026.1	55.4	-29.4	—	68 138.5	14 110.7	82 249.2	1 102.2	1 070.1	13 506.2	-1 567.9	
Non-EU	0.0	0.8	79.8	4 067.7	11.8	0.0	0.0	4 160.0													
Other	0.0	1.6	136.5	included	178.4	272.4	0.0	588.9													
Earmarked	0.0	0.0	0.0	above	287.3	0.0	0.0	287.3													
Total	38 810.0	28 366.0	4 878.5	4 067.7	4 219.4	272.4	99.0	80 713.0													
																	p.m. amount of the 1997 UK correction:		3 557.7		

1999	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	Other	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR			
																	Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts (10 %) retained as TOR collection costs
BE	1 004.0	410.3	404.3	0.0	2 348.1	0.0	—	4 166.7	828.0	1 121.7	143.5	0.0	—	2 093.2	1 103.0	3 196.2	38.1	72.3	1 115.1	-122.6
DK	1 258.3	1 262.0	1 313.0	0.0	37.0	0.0	—	1 552.8	543.5	722.5	93.9	0.0	—	1 359.8	296.4	1 656.2	8.4	42.0	278.9	-32.9
DE	5 793.8	3 316.2	733.4	0.0	141.8	0.0	—	9 985.2	7 864.3	9 318.3	698.3	0.0	—	17 880.9	3 188.1	21 069.0	167.8	347.9	3 026.6	-354.2
EL	2 573.3	2 296.1	1 379.0	0.0	18.3	0.0	—	5 025.6	523.1	564.6	73.3	0.0	—	1 161.0	187.8	1 348.8	10.9	11.9	185.9	-20.9
ES	5 243.0	7 405.0	280.9	0.0	32.2	0.0	—	12 961.0	2 462.2	2 620.8	329.6	0.0	—	5 412.5	818.8	6 231.3	57.3	47.3	805.1	-91.0
FR	9 445.9	2 864.2	532.8	0.0	261.0	0.0	—	13 103.9	5 457.1	6 269.3	781.2	0.0	—	12 507.6	1 486.3	13 993.8	60.5	334.8	1 256.1	-165.1
IE	1 723.5	1 080.7	81.6	0.0	23.4	0.0	—	2 909.1	406.8	430.2	47.8	0.0	—	884.9	174.9	1 059.7	2.0	12.1	180.1	-19.4
IT	4 675.1	3 759.9	518.2	0.0	108.0	0.0	—	9 061.3	3 689.5	5 116.0	681.8	0.0	—	9 487.3	1 278.5	10 765.8	81.0	126.5	1 213.0	-142.1
LU	24.8	14.8	53.4	0.0	739.9	0.0	—	832.9	76.1	86.1	11.6	0.0	—	173.8	20.3	194.2	0.6	0.0	22.0	-2.3
NL	1 301.5	166.8	257.4	0.0	47.0	0.0	—	1 772.7	1 566.8	1 703.9	208.6	0.0	—	3 479.3	1 612.2	5 091.4	192.9	67.5	1 530.8	-179.1
AT	844.4	296.3	84.2	0.0	16.0	0.0	—	1 240.8	775.6	928.5	105.0	0.0	—	1 809.1	244.6	2 053.7	13.8	34.3	223.7	-27.2
PT	653.9	3 104.7	168.6	0.0	12.6	0.0	—	3 939.8	469.5	511.0	62.4	0.03	—	1 043.0	184.7	1 227.6	43.3	3.2	158.6	-20.5
SE	560.0	252.7	100.7	0.0	21.3	0.0	—	934.7	448.2	567.9	66.4	0.0	—	1 082.5	128.2	1 210.7	7.1	8.5	126.9	-14.2
FI	734.8	287.4	123.3	0.0	18.1	0.0	—	1 163.6	831.6	1 057.7	103.9	0.0	—	1 993.2	355.6	2 348.8	19.8	22.4	352.9	-39.5
UK	3 933.7	1 277.9	562.9	0.0	118.9	0.0	—	5 893.3	5 389.0	6 492.7	-3 576.6	0.0	—	8 305.2	2 778.3	11 083.5	483.5	72.		

2000	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				Amounts (10 %) retained as TOR collection costs			
																Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)					
BE	957.3	379.6	494.1	0.0	2 408.2	0.0	0.0	4 239.2	922.7	1 103.4	135.8	0.0	2 161.9	1 226.8	3 388.6	28.5	75.4	1 259.1	-136.3				
DK	1 309.1	125.4	168.4	0.0	39.9	0.0	0.0	1 642.8	557.5	719.3	91.4	0.0	1 368.2	316.7	1 684.8	9.5	42.3	300.1	-35.2				
DE	5 674.9	3 745.6	704.5	0.0	131.5	0.0	0.0	10 256.5	8 794.5	8 927.2	701.4	0.0	18 423.1	3 351.8	21 774.9	188.6	351.4	3 184.2	-372.4				
EL	2 598.2	2 745.8	164.7	0.0	19.8	0.0	0.0	5 528.6	527.8	534.9	69.4	0.0	1 132.1	201.7	1 333.8	8.8	11.1	204.2	-22.4				
ES	5 484.8	5 027.4	259.2	0.0	32.3	0.0	0.0	10 803.7	2 584.5	2 638.8	304.3	-0.0	5 527.5	917.8	6 445.4	41.2	49.2	929.4	-102.0				
FR	9 005.8	2 496.2	641.5	0.0	234.3	0.0	0.0	12 377.8	6 077.2	6 034.1	754.6	0.0	12 866.0	1 644.9	14 510.9	59.3	342.5	1 425.8	-182.8				
IE	1 681.3	828.1	82.2	0.0	25.6	0.0	0.0	2 617.2	405.3	413.4	56.5	0.0	875.2	199.2	1 074.4	1.4	12.1	207.9	-22.1				
IT	5 042.7	5 122.7	547.7	0.0	98.5	0.0	0.0	10 811.6	3 840.1	5 039.1	636.6	0.0	9 515.9	1 484.1	10 999.9	87.9	125.2	1 435.9	-164.9				
LU	21.2	10.3	74.7	0.0	778.9	0.0	0.0	885.2	74.6	75.9	10.9	0.0	161.4	24.1	185.4	0.3	0.0	26.4	-2.7				
NL	1 441.9	477.2	272.8	0.0	49.3	0.0	0.0	2 241.2	1 743.6	1 795.6	209.9	0.0	3 749.1	1 747.6	5 496.7	222.8	46.4	1 672.6	-194.2				
AT	1 018.7	259.6	103.3	0.0	16.8	0.0	0.0	1 398.4	818.1	894.1	111.4	0.0	1 823.6	270.0	2 093.6	12.8	34.5	252.8	-30.0				
PT	652.7	2 363.8	179.7	0.0	13.8	0.0	0.0	3 210.1	505.1	505.7	61.1	0.01	1 071.9	183.1	1 255.0	29.1	4.5	169.8	-20.3				
FI	727.8	542.3	102.2	0.0	20.5	0.0	0.0	1 392.7	474.4	554.7	71.0	0.0	1 100.2	125.5	1 225.7	7.3	9.1	123.0	-13.9				
SE	798.1	230.3	148.2	0.0	24.3	0.0	0.0	1 200.9	964.1	1 143.7	135.5	0.0	2 243.3	389.6	2 632.9	18.7	22.1	392.1	-43.3				
UK	4 061.6	2 955.3	713.9	0.0	126.4	0.0	0.0	7 857.2	6 902.9	7 200.5	-3 420.8	0.0	10 682.6	3 184.3	13 867.0	482.1	71.0	2 985.1	-353.8				
EU-15	40 476.2	27 309.4	4 657.1	0.0	4 020.1	0.0	0.0	76 462.9	35 192.5	37 580.5	-70.9	0.01	72 702.0	15 267.1	87 969.2	1 198.4	1 196.8	14 568.3	-1 696.3				
CZ	0.0	0.0	3.8	0.6	1.7	0.0	94.1	100.3	Surplus from previous year						3 209.1								
EE	0.0	0.0	1.3	0.6	0.8	0.0	41.9	44.6	Surplus from EAGGF Guarantee						0.0								
CY	0.0	0.0	1.6	2.1	0.7	0.0	0.0	4.4	Other revenue						1 546.1								
LV	0.0	0.0	0.7	0.3	1.0	0.0	49.0	50.9															
LT	0.0	0.0	0.4	0.8	0.7	0.0	46.3	48.2															
HU	0.0	0.0	5.5	0.6	2.4	0.0	147.3	155.7	Total										92 724.4				
MT	0.0	0.0	0.3	1.7	0.6	0.0	0.0	2.5	p.m. amount of the 1999 UK correction:										4 922.5				
PL	0.0	0.0	5.9	0.1	2.9	0.0	239.2	248.1															
SI	0.0	0.0	2.4	0.0	1.0	0.0	30.8	34.2															
SK	0.0	0.0	1.7	0.0	1.1	0.0	59.0	61.8															
BG	0.0	0.0	2.1	0.6	1.1	0.0	86.5	90.2															
RO	0.0	0.0	1.0	0.6	2.1	0.0	154.6	158.3															
Third countries	4.7	0.6	110.4	2 615.3	166.8	0.0	1.4	2 899.3															
Other	24.9	278.6	464.4	1 214.6	436.3	186.3	253.4	2 858.6															
Earmarked	0.0	2.2	112.2	3.5	111.9	0.0	0.3	230.1															
Total	40 505.9	27 590.8	5 370.8	3 841.4	4 751.1	186.3	1 203.7	83 450.0															

2001	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR				Amounts (10 %) retained as TOR collection costs			
																Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)					
BE	937.9	154.4	516.9	0.0	2 378.9	0.0	0.0	3 988.1	862.9	1 117.7	304.0	0.0	2 284.5	1 247.1	3 531.6	24.8	49.3	1 311.6	-138.6				
DK	1 112.0	40.3	156.8	0.0	41.3	0.0	0.0	1 350.5	572.2	719.6	195.0	0.0	1 486.8	290.9	1 777.7	5.9	26.7	290.6	-32.3				
DE	5 861.7	3 573.6	678.1	0.0	133.5	0.0	0.0	10 246.9	7 089.4	8 037.2	1 451.8	0.0	16 578.5	3 148.7	19 727.2	153.2	218.4	3 127.0	-349.9				
EL	2 613.5	2 928.4	165.4	0.0	20.5	0.0	0.0	5 727.9	499.3	521.8	147.0	0.0	1 168.0	182.0	1 350.1	10.1	13.7	178.5	-20.2				
ES	6 184.5	7 060.8	276.5	0.0	36.2	0.0	0.0	13 557.9	2 408.0	2 568.7	710.2	0.0	5 686.9	904.6	6 591.5	36.8	35.7	932.7	-100.5				
FR	9 230.1	1 426.7	657.7	0.0	360.0	0.0	0.0	11 674.5	5 610.1	5 687.0	1 664.9	0.0	12 961.9	1 509.4	14 471.3	103.3	215.1	1 358.7	-167.7				
IE	1 584.5	617.5	79.6	0.0	28.9	0.0	0.0	2 310.5	453.2	482.0	116.0	0.0	1 051.2	160.1	1 211.3	0.8	9.0	168.1	-17.8				
IT	5 343.8	2 652.7	498.2	0.0	104.1	0.0	0.0	8 598.8	3 918.0	4 923.8	1 371.8	0.0	10 213.6	1 398.9	11 612.5	57.4	79.8	1 417.1	-155.4				
LU	30.8	4.6	68.4	0.0	785.9	0.0	0.0	889.7	104.3	109.4	22.8	0.0	236.5	20.0	256.5	0.2	0.0	22.0	-2.2				
NL	1 111.8	220.8	293.9	0.0	49.8	0.0	0.0	1 676.4	1 599.4	1 690.9	480.9	0.0	3 771.3	1 745.7	5 517.0	204.4	90.1	1 645.1	-194.0				
AT	1 052.6	198.3	125.9	0.0	17.6	0.0	0.0	1 394.4	762.1	848.4	251.8	0.0	1 862.3	228.7	2 091.0	8.7	22.8	222.6	-25.4				
PT	875.0	1 949.4	83.3	0.0	15.3	0.0	0.0	2 923.1	467.0	497.7	135.6	0.01	1 100.4	165.6	1 266.0	32.6	2.0	149.4	-18.4				
FI	815.8	80.4	99.7	0.0	23.3	0.0	0.0	1 019.2	427.5	534.6	152.7	0.0	1 114.8	118.3	1 233.2	6.3	6.8	118.4	-13.1				
SE	780.1	132.6	142.3	0.0	27.0	0.0	0.0	1 082.0	783.7	926.3	267.6	0.0	1 977.6	360.2	2 337.7	16.9	16.6	366.7	-40.0				
UK	3 998.8	1 049.3	683.3	0.0	132.2	0.0	0.0	5 863.6	5 763.3	6 213.7	-7 342.5	0.0	4 634.4	3 109.0	7 743.4	471.4	54.1	2 928.9	-345.4				
EU-15	41 532.9	22 090.0	4 525.9	0.0	4 154.7	0.0	0.0	72 303.5	31 320.3	34 878.8	-70.3	0.01	66 128.8	14 589.2	80 718.1	1 132.9	840.0	14 237.4	-1 621.0				
CZ	0.0	0.0	8.2	0.8	1.5	0.0	88.7	99.1	Surplus from previous year						11 612.7								
EE	0.0	0.0	1.9	0.4	0.7	0.0	30.1	33.2	Surplus from EAGGF Guarantee						0.0								
CY	0.0	0.0	2.6	4.8	0.8	0.0	0.0	8.2	Other revenue						1 958.5								
LV	0.0	0.0	1.9	0.3	0.9	0.0	53.6	56.6															
LT	0.0	0.0	1.6	0.6	0.5	0.0	67.7	70.4	Total										94 289.3				
HU	0.0	0.0	6.5	0.4	2.3	0.0	185.9	195.2	p.m. amount of the 2000 UK correction:										4 132.6				
MT	0.0	0.0	0.4	4.0	0.7	0.0	0.0	5.1															
PL	0.0	0.0	8.3	0.1	4.5	0.0	315.4	328.3															
SI	0.0	0.0	3.5	0.1	1.1	0.0	51.0	55.7															
SK	0.0	0.0	2.0	0.1	1.1	0.0	66.0	69.1															
BG	0.0	0.0	2.9	0.2	1.4	0.0	155.1	159.5															
RO	0.0	0.0	2.0	1.0	1.5	0.0	243.0	247.5															
Third countries	1.0	0.5	121.3	3 049.5	160.0	0.0	0.5	3 332.8															
Other	0.0	365.3	412.8	1 161.1	419.0	207.2	144.4	2 709.7															
Earmarked	0.0	0.0	201.5	7.2	104.4	0.0	0.4	313.5															
Total	41 533.9	22 455.8	5 303.1	4 230.6	4 855.1	207.2	1 401.7	79 987.3															

2002	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	VAT-based own resource	GNI-based own resource	UK correction	Other	National contribution	TOR collected on behalf of the EU (net, 75% + 15%)	Total revenue	p.m. breakdown of TOR				
																Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts (25%) retained as TOR collection costs	15% of 2001 amounts retained as TOR collection costs
BE	949.0	245.3	538.7	0.0	2 605.7	0.0	0.0	4 338.8	513.6	1 335.7	280.0	—	2 129.4	888.5	3 017.9	22.9	50.4	1 346.2	-354.9	-176.1
DK	1 223.4	60.3	140.5	0.0	44.7	0.0	0.0	1 469.0	418.2	893.1	196.2	—	1 507.5	180.4	1 687.9	7.4	29.4	258.5	-73.8	-41.1
DE	6 812.7	3 413.8	1 327.2	0.0	143.6	0.0	0.0	11 697.3	4 760.1	10 504.5	353.0	—	15 617.6	1 964.6	17 582.2	144.2	311.6	2 743.2	-799.7	-434.6
EL	2 637.2	1 825.4	198.3	0.0	22.5	0.0	0.0	4 683.3	365.6	704.8	145.5	—	1 215.9	121.6	1 337.5	12.0	11.4	173.2	-49.2	-25.8
ES	5 959.7	8 832.2	373.4	0.0	45.6	0.0	0.0	15 210.9	1 829.3	3 430.7	705.8	—	5 965.9	585.3	6 551.2	38.1	23.0	887.7	-237.2	-126.3
FR	9 781.5	1 273.7	681.6	0.0	418.9	0.0	0.0	12 155.7	4 012.1	7 684.7	1 505.9	—	13 202.7	949.6	14 152.3	132.6	234.3	1 178.1	-386.2	-209.2
IE	1 724.4	757.4	79.3	0.0	36.4	0.0	0.0	2 597.5	281.6	537.5	114.6	—	933.8	85.1	1 018.8	0.7	6.9	135.4	-35.8	-22.2
IT	5 695.1	1 813.7	578.9	0.0	112.4	0.0	0.0	8 200.0	2 719.0	6 390.4	1 301.9	—	10 411.3	868.1	11 279.5	72.6	59.1	1 290.7	-355.6	-198.6
LU	38.3	9.5	87.7	0.0	818.6	0.0	0.0	954.1	51.8	100.7	21.3	—	173.7	10.1	183.8	0.2	0.0	16.7	-4.2	-2.6
NL	1 177.5	55.0	302.4	0.0	50.6	0.0	0.0	1 585.5	1 155.2	2 264.9	86.3	—	3 506.3	961.1	4 467.4	201.8	57.0	1 340.5	-399.5	-238.6
AT	1 092.1	185.9	262.1	0.0	20.1	0.0	0.0	1 560.2	553.7	1 070.0	34.5	—	1 658.2	150.5	1 808.7	10.8	23.3	208.9	-60.7	-31.8
PT	768.6	2 993.8	84.9	0.0	19.1	0.0	0.0	3 866.5	335.1	635.9	130.8	—	1 101.8	85.5	1 187.3	20.4	0.9	123.0	-36.1	-22.7
FI	838.8	222.6	117.8	0.0	28.8	0.0	0.0	1 208.1	289.1	693.5	137.8	—	1 120.3	64.2	1 184.5	3.7	5.3	98.7	-26.9	-16.7
SE	817.6	237.9	153.7	0.0	27.3	0.0	0.0	1 236.5	565.0	1 220.7	68.1	—	1 853.9	232.3	2 086.2	14.7	13.1	348.0	-94.2	-49.3
UK	4 003.3	1 320.0	694.8	0.0	142.9	0.0	0.0	6 161.0	4 538.7	8 480.5	-4 933.5	—	8 085.7	2 067.1	10 152.8	498.2	39.2	2 768.7	-811.4	-427.5
EU-15	43 519.5	23 246.4	5 621.3	0.0	4 537.3	0.0	0.0	76 924.4	22 388.2	45 947.6	148.2	—	68 484.0	9 214.0	77 698.0	1 180.2	864.8	12 917.5	-3 725.6	-2 023.0
CZ	0.0	0.0	10.1	1.3	1.3	0.0	241.7	254.4							15 002.5					
EE	0.0	0.0	4.5	0.3	0.7	0.0	37.8	43.2							3 725.5					
CY	0.0	0.0	4.8	11.6	0.9	0.0	0.0	17.4							2 361.4					
LV	0.0	0.0	3.9	0.3	1.2	0.0	48.6	54.1												
LT	0.0	0.0	1.8	0.6	0.9	0.0	96.7	100.0												
HU	0.0	0.0	13.5	0.4	2.2	0.0	123.6	139.8												
MT	0.0	0.0	0.8	12.2	0.8	0.0	0.0	13.9												
PL	0.0	0.0	18.1	0.2	2.5	0.0	511.6	532.4												
SI	0.0	0.0	6.7	1.3	1.1	0.0	58.5	67.6												
SK	0.0	0.0	4.0	0.2	1.1	0.0	116.4	121.7												
BG	0.0	0.0	4.9	0.7	1.2	0.0	136.3	143.1												
RO	0.0	0.0	4.6	0.4	1.6	0.0	233.3	239.9												
Third countries	1.1	0.5	157.0	3 203.2	157.1	0.0	0.2	3 519.1												
Other	0.0	252.2	429.8	1 190.5	368.5	170.5	146.1	2 557.6												
Earmarked	0.0	0.0	280.8	0.4	133.2	0.0	1.6	416.0												
Total	43 520.6	23 499.1	6 566.7	4 423.7	5 211.6	170.5	1 752.4	85 144.5												

2003	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for Denmark	National contribution	TOR collected on behalf of the EU (net, 75%)	Total revenue	p.m. breakdown of TOR			
																	Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts (25%) retained as TOR collection costs
BE	1 025.3	118.4	554.7	0.0	2 778.7	0.0	0.0	—	4 477.1	562.7	1 464.5	295.0	0.058	2 322.3	1 163.8	3 486.1	26.9	30.0	1 494.8	-387.9
DK	1 223.8	105.5	115.1	0.0	45.3	0.0	0.0	—	1 489.8	380.7	988.5	192.5	-1.922	1 559.8	216.0	1 775.8	16.8	16.2	255.0	-72.0
DE	5 876.9	3 788.1	780.1	0.0	149.8	0.0	0.0	—	10 594.9	4 773.9	11 706.1	434.9	0.458	16 915.4	2 287.7	19 203.1	194.5	175.3	2 680.5	-762.6
EL	2 762.1	1 908.3	158.8	0.0	20.8	0.0	0.0	—	4 850.0	387.5	829.7	161.1	0.029	1 378.4	155.4	1 533.7	15.0	7.6	184.6	-51.8
ES	6 485.4	9 036.5	307.2	0.0	45.9	0.0	0.0	—	15 875.1	1 880.7	4 007.7	787.7	0.143	6 676.2	753.3	7 429.6	39.2	18.0	947.2	-251.1
FR	10 464.1	1 978.2	642.6	0.0	274.2	0.0	0.0	—	13 359.1	3 684.2	8 787.1	1 642.2	0.323	14 113.8	1 040.3	15 154.1	143.9	130.8	1 112.3	-346.8
IE	1 965.2	603.9	81.6	0.0	39.5	0.0	0.0	—	2 690.2	289.9	604.2	128.9	0.023	1 023.0	104.5	1 127.6	0.8	4.6	133.9	-34.8
IT	5 393.4	4 542.3	568.4	0.0	121.7	0.0	0.0	—	10 625.9	2 369.7	6 945.3	1 324.6	0.268	10 639.9	1 118.9	11 758.8	96.7	44.0	1 351.1	-373.0
LU	44.3	6.4	97.1	0.0	948.0	0.0	0.0	—	1 095.8	54.9	113.9	23.3	0.004	192.1	12.5	204.5	0.3	0.0	16.4	-4.2
NL	1 397.3	218.0	322.5	0.0	53.9	0.0	0.0	—	1 991.6	1 110.2	2 439.3	86.3	0.093	3 635.9	1 283.7	4 919.6	295.4	32.2	1 384.0	-427.9
AT	1 128.1	299.9	129.0	0.0	20.3	0.0	0.0	—	1 577.3	511.6	1 211.8	45.8	0.047	1 769.2	166.8	1 936.0	8.8	13.3	200.3	-55.6
PT	855.9	3 741.3	154.5	0.0	18.1	0.0	0.0	—	4 769.8	334.2	717.0	143.8	0.027	1 195.1	97.8	1 293.0	21.5	1.8	107.1	-32.6
FI	876.1	327.6	116.0	0.0	28.3	0.0	0.0	—	1 348.0	317.9	787.7	156.2	0.030	1 261.8	76.2	1 337.9	3.3	3.5	94.8	-25.4
SE	866.5	395.7	161.7	0.0	27.3	0.0	0.0	—	1 451.2	594.9	1 582.7	42.7	0.052	2 220.4	280.9	2 501.3	17.0	8.6	348.9	-93.6
UK	4 013.8	1 392.1	629.6	0.0	139.1	0.0	0.0	—	6 174.5	4 006.9	9 049.8	-5 184.9	0.315	7 872.1	2 099.5	9 971.5	469.0	25.1	2 305.1	-699.8
EU-15	44 378.1	28 462.3	4 818.8	0.0	4 711.0	0.0	0.0	—	82 370.2	21 260.1	51 235.2	280.1	-0.052	72 775.3	10 857.2	83 632.5	1 349.1	510.9	12 616.2	-3 619.1
CZ	0.0	0.0	12.2	0.9	1.6	0.0	213.4	—	228.1							7 413.5				
EE	0.0	0.0	5.0	0.3	0.8	0.0	69.1	—	75.2							263.3				
CY	0.0	0.0	4.6	11.3	1.0	0.0	0.0	—	17.0							2 159.3				
LV	0.0	0.0	3.3	0.2	1.1	0.0	74.7	—	79.3											
LT	0.0	0.0	3.0	0.4	1.0	0.0	302.9	—	307.3											
HU	0.1	0.1	15.3	0.7	2.3	0.0	171.1	—	189.7											
MT	0.0	0.0	1.3	8.2	0.9	0.0	0.0	—	10.4											
PL	0.0	0.0	23.5	0.6	2.3	0.0	657.7	—	684.1											
SI	0.0	0.0	7.6	0.0	1.2	0.0	49.7	—	58.6											
SK	0.0	0.0	6.8	0.0	1.1	0.0	96.1	—	104.0											
BG	0.0	0.0	6.1	0.9	1.1	0.0	167.8	—	175.9											
RO	0.0	0.0	5.6	0.1	2.1	0.0	295.3	—	303.0											
Third countries	0.4	0.2	163.4	3 424.6	133.9	0.0	0.3	—	3 722.8											
Other	0.7	64.9	295.8	831.2	308.5	147.9	137.4	—	1 786.6											
Earmarked	0.0	0.0	299.5	6.3	135.3	0.0	4.3	—	445.3											
Total	44 379.2	28 527.6	5 671.8	4 285.8	5 305.2	147.9	2 239.8	—	90 557.5											

2004	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for Denmark	National contribution	TOR collected on behalf of the EU (net, 75 %)	Total revenue	p.m. breakdown of TOR			
																	Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts (25 %) retained as TOR collection costs
BE	1 083.6	351.4	729.4	0.0	2 999.2	0.0	0.0	0.0	5 163.6	338.5	1 975.4	256.2	0.022	2 570.1	1 278.9	3 848.9	25.3	39.1	1 640.8	-426.3
CZ	90.8	161.7	26.9	0.0	13.1	0.0	191.0	332.3	815.7	80.1	373.0	51.6	0.000	504.8	60.4	565.2	3.0	0.0	77.5	-20.1
DK	1 221.6	183.4	138.4	0.0	47.6	0.0	0.0	0.0	1 591.0	210.5	1 312.0	160.8	-0.746	1 682.6	257.5	1 940.1	36.9	21.3	285.1	-85.8
DE	6 064.7	4 636.7	885.6	0.0	158.4	0.0	0.0	0.0	11 745.5	2 633.9	14 837.9	351.3	0.172	17 823.3	2 406.5	20 229.8	270.8	153.9	2 784.0	-802.2
EE	15.6	37.5	34.5	0.0	6.3	0.0	90.6	17.5	202.0	7.7	35.7	4.9	0.000	48.3	7.1	55.4	0.5	0.0	9.0	-2.4
EL	2 779.8	2 843.1	1 644.6	0.0	20.7	0.0	0.0	0.0	5 808.1	247.9	1 148.4	149.5	0.012	1 545.8	196.5	1 742.3	17.1	3.4	241.5	-65.5
ES	6 345.4	9 627.0	335.6	0.0	48.6	0.0	0.0	0.0	16 356.7	1 201.7	5 511.0	716.2	0.060	7 428.9	954.7	8 383.6	89.1	20.3	1 163.6	-318.2
FR	9 429.4	2 402.5	750.7	0.0	362.3	0.0	0.0	0.0	12 944.9	2 233.3	11 149.8	1 495.3	0.127	14 878.6	1 134.9	16 013.5	137.9	171.3	1 204.0	-378.3
IE	1 845.8	839.1	87.9	0.0	42.0	0.0	0.0	0.0	2 814.8	181.7	833.7	106.7	0.009	1 122.1	128.4	1 250.5	0.9	5.6	164.7	-42.8
IT	5 040.4	4 518.6	680.2	0.0	127.8	0.0	0.0	0.0	10 367.0	2 072.5	9 257.4	1 219.5	0.105	12 549.5	1 236.6	13 786.1	138.1	12.4	1 498.2	-412.2
CY	7.5	5.3	11.1	12.4	4.1	0.0	0.0	107.0	147.5	12.1	56.2	7.8	0.000	76.0	19.0	95.0	2.2	0.0	23.1	-6.3
LV	32.8	64.9	37.1	0.0	6.7	0.0	103.9	21.6	267.0	8.5	45.0	6.2	0.000	59.6	7.8	67.5	0.4	0.0	10.0	-2.6
LT	49.5	94.4	114.1	0.0	8.1	0.0	183.0	38.5	487.6	15.3	78.8	10.9	0.000	104.9	14.4	119.3	1.5	0.0	17.7	-4.8
LU	38.9	29.0	68.2	0.0	995.8	0.0	0.0	0.0	1 132.0	36.6	162.0	20.0	0.002	218.7	12.6	231.3	0.3	0.0	16.5	-4.2
HU	60.7	203.1	92.2	0.0	12.7	0.0	172.7	172.0	713.4	76.6	356.7	49.4	0.000	482.8	54.3	537.1	3.7	0.0	68.7	-18.1
MT	2.7	6.4	4.3	4.6	4.4	0.0	1.0	55.4	78.7	4.4	20.7	2.9	0.000	27.9	5.1	33.1	1.4	0.0	5.4	-1.7
NL	1 332.9	355.3	366.0	0.0	61.6	0.0	0.0	0.0	2 115.8	666.2	3 178.5	47.1	0.036	3 891.8	1 377.0	5 268.8	398.4	42.0	1 395.7	-459.0
AT	1 144.8	314.9	140.6	0.0	20.2	0.0	0.0	0.0	1 620.5	248.3	1 596.9	25.4	0.018	1 870.5	176.0	2 046.6	9.4	17.2	208.1	-58.7
PL	297.4	843.5	176.6	0.0	23.2	0.0	889.3	490.3	2 720.3	190.0	884.9	123.1	0.000	1 198.0	112.8	1 310.7	24.5	0.0	125.9	-37.6
PT	828.0	3 471.7	96.4	0.0	18.4	0.0	0.0	0.0	4 414.4	188.9	902.0	119.7	0.010	1 210.6	121.7	1 332.3	46.6	2.1	113.5	-40.6
SI	49.4	24.4	57.9	0.0	6.1	0.0	39.1	105.1	282.0	25.1	116.9	16.1	0.000	158.1	12.3	170.4	0.1	0.0	16.3	-4.1
SK	41.1	116.1	34.2	0.0	8.3	0.0	118.3	70.0	388.1	29.2	150.4	20.8	0.000	200.4	19.1	219.6	0.7	0.0	24.8	-6.4
FI	870.4	361.9	115.1	0.0	27.3	0.0	0.0	0.0	1 374.8	203.8	1 012.1	132.8	0.012	1 348.7	94.6	1 443.3	7.0	4.1	115.1	-31.5
SE	849.8	408.6	167.1	0.0	25.3	0.0	0.0	0.0	1 450.8	375.7	1 959.7	30.0	0.022	2 365.4	315.2	2 680.6	20.5	10.4	389.4	-105.1
UK	4 056.0	2 209.4	724.4	0.0	140.3	0.0	0.0	0.0	7 130.2	2 623.9	12 027.0	-5 272.1	0.130	9 378.9	2 303.6	11 682.5	514.6	32.4	2 524.4	-767.9
EU-25	43 579.2	34 110.1	6 039.2	17.0	5 188.4	0.0	1 788.9	1 409.5	92 132.3	13 912.2	68 982.0	-148.0	-0.009	82 746.2	12 307.1	95 053.3	1 751.2	535.5	14 122.8	-4 102.4
BG	0.1	0.0	6.8	0.2	1.2	0.0	283.6	0.0	292.0											
RO	0.0	0.0	7.0	0.2	1.4	0.0	563.6	0.0	572.2											
Third countries	0.2	0.0	182.9	3 606.2	126.2	0.0	176.4	0.0	4 091.9					Surplus from previous year		5 469.8				
Other	0.0	88.2	655.2	912.3	411.9	181.9	172.1	0.0	2 421.5					Surplus from EAGGF Guarantee		223.2				
Earmarked	0.0	0.0	364.1	70.0	127.3	0.0	68.4	0.0	629.7					Other revenue		2 765.7				
Total	43 579.4	34 198.3	7 255.2	4 605.8	5 856.4	181.9	3 052.9	1 409.5	100 139.4							Total	103 511.9			
p.m. amount of the 2003 UK correction:																	5 285.1			

2005	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for Denmark	National contribution	TOR collected on behalf of the EU (net, 75 %)	Total revenue	p.m. breakdown of TOR			
																	Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts (25 %) retained as TOR collection costs
BE	1 047.7	373.4	741.9	0.0	3 412.9	0.0	0.0	0.0	5 575.9	422.8	2 000.1	227.6	0.020	2 650.6	1 373.2	4 023.8	16.3	57.0	1 757.6	-457.7
CZ	428.5	151.6	48.6	0.0	14.6	0.0	131.6	300.0	1 074.9	150.6	614.6	78.8	0.004	844.1	146.1	990.2	8.3	11.6	174.9	-48.7
DK	1 228.3	122.7	150.9	0.0	50.4	0.0	0.0	0.0	1 552.4	253.1	1 290.0	148.5	-0.690	1 690.8	298.2	1 989.0	47.8	32.4	317.4	-99.4
DE	6 522.3	4 597.2	1 016.0	0.0	148.7	0.0	0.0	0.0	12 284.1	2 888.3	14 153.6	369.9	0.153	17 411.9	2 724.4	20 136.3	296.5	272.1	3 064.0	-908.1
EE	76.5	72.0	41.9	0.0	7.0	0.0	48.1	3.2	248.7	14.9	61.2	7.6	0.000	83.7	16.0	99.7	1.0	0.0	20.3	-5.3
EL	2 755.7	2 652.0	1 672.2	0.0	21.4	0.0	0.0	0.0	5 596.3	286.1	1 173.6	142.2	0.012	1 601.9	199.6	1 801.6	12.4	4.1	249.7	-66.5
ES	6 432.1	7 973.7	368.2	0.0	49.7	0.0	0.0	0.0	14 823.6	1 616.6	6 075.3	685.1	0.057	8 377.1	1 097.8	9 474.9	86.0	27.0	1 350.8	-365.9
FR	10 011.5	2 541.2	782.7	0.0	285.1	0.0	0.0	0.0	13 620.5	2 655.5	11 431.3	1 429.9	0.115	15 516.8	1 337.3	16 854.1	139.7	260.0	1 383.3	-445.8
IE	1 821.5	531.4	100.9	0.0	39.7	0.0	0.0	0.0	2 493.6	229.7	923.5	107.0	0.009	1 260.2	182.2	1 442.5	0.7	7.9	234.4	-60.7
IT	5 528.1	4 325.3	704.6	0.0	138.3	0.0	0.0	0.0	10 696.3	2 003.8	9 092.9	1 108.0	0.094	12 204.8	1 341.9	13 546.7	134.5	17.4	1 637.3	-447.3
CY	44.5	8.9	13.4	5.3	5.0	0.0	0.0	138.3	215.3	20.5	83.4	10.9	0.001	114.8	35.2	150.0	6.8	0.0	40.2	-11.7
LV	118.4	107.3	45.6	0.0	6.8	0.0	103.1	3.8	385.0	17.1	82.3	10.0	0.001	109.4	20.4	129.8	1.7	1.1	24.3	-6.8
LT	265.6	158.2	145.5	0.0	8.5	0.0	80.8	7.0	665.6	29.8	126.9	16.2	0.001	172.9	34.1	207.0	2.9	1.7	40.9	-11.4
LU	45.4	11.1	77.5	0.0	971.7	0.0	0.0	0.0	1 105.8	37.7	153.6	19.9	0.002	211.2	15.8	227.0	0.5	0.0	20.6	-5.3
HU	651.5	338.1	102.0	0.0	14.4	0.0	219.9	31.1	1 357.0	108.5	540.8	70.6	0.004	719.9	113.3	833.2	6.1	8.2	136.8	-37.8
MT	9.0	5.4	8.0	4.4	4.7	0.0	0.0	103.2	134.7	6.8	27.7	3.7	0.000	38.2	11.9	50.1	2.2	0.0	13.6	-4.0
NL	1 268.3	411.6	348.2	0.0	65.5	0.0	0.0	0.0	2 093.5	758.0	3 649.7	55.1	0.034	4 462.7	1 484.3	5 947.1	337.1	63.3	1 578.8	-494.8
AT	1 237.3	337.7	191.0	0.0	20.2	0.0	0.0	0.0	1 786.2	326.3	1 588.9	40.3	0.016	1 955.5	188.5	2 144.0	6.0	25.8	219.5	-62.8
PL	1 542.1	787.0	210.6	0.0	27.8	0.0	849.7	612.0	4 029.2	366.1	1 495.7	193.4	0.010	2 055.2	272.0	2 327.2	51.1	57.9	253.7	-90.7
PT	896.5	2 873.3	91.4	0.0	19.5	0.0	0.0	0.0	3 880.6	283.7	1 025.3	110.0	0.010	1 419.0	108.0	1 527.0	25.9	3.1	115.1	-36.0
SI	102.6	53.5	65.9	0.0	6.8	0.0	43.6	93.8	366.1	43.9	179.5	23.2	0.001	246.6	28.1	274.7	0.1	0.6	36.8	-9.4
SK	220.6	157.3	50.3	0.0	9.4	0.0	159.3	12.6	609.5	45.3	238.8	30.8	0.002	314.9	44.1	359.0	1.8	9.8	47.2	-14.7
FI	904.1	290.9	133.6	0.0	22.0	0.0	0.0	0.0	1 350.7	214.1	1 011.4	126.7	0.010	1 352.2	112.7	1 464.9	8.6	5.9	135.8	-37.6
SE	956.9	369.9	213.7	0.0	22.1	0.0	0.0	0.0	1 562.6	338.2	1 925.1	39.9	0.019	2 303.2	351.0	2 654.3	22.7	14.2	431.2	-117.0
UK	4 347.2	3 442.0	747.7	0.0	133.4	0.0	0.0	0.0	8 670.4	2 900.6	11 915.3	-5 185.8	0.122	9 630.2	2 526.8	12 157.1	584.4	45.8	2 738.9	-842.3
EU-25	48 462.0	32 692.6	6 567.3	9.7	5 5															

2006	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for DK, IE and UK	National contribution	TOR collected on behalf of the EU (net, 75 %)	Total revenue	p.m. breakdown of TOR			
																	Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts (25 %) retained as TOR collection costs
BE	956.1	310.4	784.4	0.0	3 574.2	0.0	0.0	0.0	5 625.1	453.4	1 932.6	249.2	0.034	2 635.2	1 520.9	4 156.1	19.3	12.4	1 996.2	-507.0
CZ	498.3	463.6	55.9	0.0	15.2	0.0	95.2	201.9	1 330.0	173.7	632.5	80.1	0.012	886.3	149.0	1 035.3	7.0	3.7	187.9	-49.7
DK	1 164.8	124.9	163.8	0.0	48.3	0.0	0.0	0.0	1 501.9	301.6	1 399.5	168.7	-0.188	1 869.7	323.3	2 193.0	42.9	5.8	382.4	-107.8
DE	6 566.9	4 388.3	1 130.6	0.0	156.6	0.0	0.0	0.0	12 242.4	3 296.4	13 896.2	380.5	0.255	17 573.3	2 927.9	20 501.2	232.2	48.0	3 623.6	-976.0
EE	75.6	142.5	50.5	0.0	7.3	0.0	20.8	3.3	300.0	21.5	80.3	9.2	0.001	111.0	19.3	130.3	0.9	0.0	24.8	-6.4
EL	3 071.2	3 590.5	148.0	0.0	24.0	0.0	0.0	0.0	6 833.7	317.9	1 162.8	149.0	0.020	1 629.7	204.4	1 834.1	11.5	3.1	258.0	-68.1
ES	6 681.4	5 767.0	375.3	0.0	59.4	0.0	0.0	0.0	12 883.0	1 668.7	6 127.7	805.3	0.102	8 601.9	1 197.9	9 799.7	61.6	7.9	1 527.7	-399.3
FR	10 091.7	2 235.4	745.5	0.0	423.6	0.0	0.0	0.0	13 496.2	2 906.8	11 026.2	1 420.1	0.196	15 353.2	1 282.6	16 635.9	132.1	47.0	1 531.1	-427.5
IE	1 736.4	4 755.2	209.4	0.0	40.5	0.0	0.0	0.0	2 461.8	245.1	914.1	120.7	-0.057	1 279.7	202.3	1 482.0	0.8	1.9	267.0	-67.4
IT	5 486.0	4 531.0	753.5	0.0	151.8	0.0	0.0	0.0	10 922.3	1 679.8	9 247.2	1 006.3	0.161	11 933.5	1 573.3	13 506.8	182.0	18.3	1 897.4	-524.4
CY	51.4	14.7	22.3	3.9	10.7	0.0	2.4	134.1	239.6	23.6	86.5	10.7	0.001	120.7	32.6	153.3	4.5	0.0	39.0	-10.9
LV	136.6	140.6	61.5	0.0	8.1	0.0	51.9	3.9	402.6	25.3	95.7	11.6	0.001	132.7	22.5	155.1	1.3	0.4	28.2	-7.5
LT	308.8	191.8	227.5	0.0	9.3	0.0	55.2	7.2	799.8	29.3	145.1	21.4	0.002	195.8	38.0	233.8	2.7	0.6	47.4	-12.7
LU	46.3	20.8	80.4	0.0	1 017.2	0.0	0.0	0.0	1 164.7	36.9	142.5	18.9	0.003	198.3	18.9	217.2	0.8	0.0	24.5	-6.3
HU	840.9	691.2	128.1	0.0	16.4	0.0	133.5	31.9	1 842.2	115.7	501.3	61.3	0.009	678.3	104.2	782.5	5.1	3.1	130.8	-34.7
MT	9.4	16.3	10.4	3.3	14.8	0.0	0.0	102.9	157.0	7.7	28.3	3.4	0.001	39.4	10.8	50.2	1.5	0.0	13.0	-3.6
NL	1 220.1	463.9	429.4	0.0	77.0	0.0	0.0	0.0	2 190.4	887.1	3 497.1	102.8	0.058	4 487.1	1 644.4	6 131.5	313.1	11.8	1 867.6	-548.1
AT	1 274.9	304.5	229.1	0.0	21.7	0.0	0.0	0.0	1 830.1	385.4	1 557.1	71.4	0.028	2 013.9	195.3	2 209.2	4.6	4.9	250.9	-65.1
PL	2 141.6	1 950.8	275.0	0.0	29.8	0.0	394.0	514.3	5 305.6	414.9	1 563.4	196.2	0.028	2 174.6	272.0	2 446.6	49.1	13.8	299.8	-90.7
PT	951.3	2 533.9	127.2	0.0	22.3	0.0	0.0	0.0	3 634.8	226.4	909.4	124.8	0.016	1 260.7	117.8	1 378.4	29.3	0.7	127.0	-39.3
SI	159.9	91.0	78.5	0.0	7.8	0.0	7.9	61.0	406.0	47.8	174.6	21.4	0.003	243.8	35.3	279.1	0.3	0.5	46.2	-11.8
SK	277.5	268.0	60.5	0.0	10.0	0.0	67.3	13.0	696.2	58.6	254.8	33.1	0.004	346.5	55.0	401.6	1.5	2.1	69.8	-18.3
FI	818.2	316.7	121.9	0.0	23.6	0.0	0.0	0.0	1 280.4	246.8	1 071.2	111.7	0.018	1 429.6	130.3	1 559.9	7.8	1.4	164.5	-43.4
SE	924.6	308.3	317.9	0.0	22.7	0.0	0.0	0.0	1 573.4	456.9	1 812.7	28.1	0.034	2 297.7	399.9	2 697.7	20.8	3.6	508.9	-133.3
UK	4 307.8	3 021.4	829.3	0.0	135.6	0.0	0.0	0.0	8 294.2	3 178.8	11 873.5	-5 221.4	-0.774	9 830.2	2 550.5	12 380.6	589.9	11.2	2 799.6	-850.2
EU-25	49 797.7	32 363.0	7 415.8	7.2	5 928.0	0.0	828.1	1 073.5	97 413.4	17 206.2	70 132.1	-15.3	-0.0	87 322.9	15 028.3	102 351.2	1 722.4	202.1	18 113.1	-5 009.4
BG	0.0	0.0	9.4	0.0	1.9	0.0	349.3	0.0	360.6											
RO	0.0	0.0	11.0	0.0	2.0	0.0	680.2	0.0	693.1											
Third countries	0.9	1.6	350.9	4 217.3	133.8	0.0	322.4	0.0	5 026.9					Surplus from previous year		2 410.1				
Other	0.1	15.8	749.3	819.9	505.6	127.6	63.0	0.0	2 281.4					Surplus from EAGGF Guarantee		0.0				
Earmarked	0.0	18.9	477.3	141.8	128.5	0.0	33.8	0.0	800.2					Surplus external aid guarantee fund		92.7				
														Other revenue		3 569.0				
Total	49 798.8	32 399.3	9 013.7	5 186.2	6 699.7	127.6	2 276.7	1 073.5	106 575.5							Total 108 423.0				
														p.m. amount of UK correction 2005 (prov.):		4 838.9				

2007	1a. Competitiveness	1b. Cohe-sion	2. Natural re-sources	3a. Free-dom, secu-rity, justice	3b. Citi-zen-ship	4. The EU as a global player	5. Ad-minis-tration	6. Com-pensa-tion	Total ex-pen-diture	VAT-based own re-source	GNI-based own re-source	UK cor-rection	JHA ad-just-ment for DK, IE and UK	National contribution	TOR col-lected on behalf of the EU (net, 75 %)	Total revenue	p.m. breakdown of TOR			
																	Agricul-tural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts (25 %) retained as TOR collection costs
BE	667.6	346.8	879.9	19.4	71.0	0.0	3 694.1	0.0	5 678.8	468.5	1 985.7	232.5	0.136	2 686.8	1 685.1	4 371.9	22.8	-6.5	2 230.4	-561.7
BG	17.3	144.9	6.6	0.2	2.8	278.2	12.2	129.3	591.5	46.3	163.0	20.8	0.000	230.0	60.8	290.8	18.9	0.0	62.1	-20.3
CZ	37.7	918.1	717.1	1.1	16.7	15.2	15.1	0.0	1 721.0	199.9	703.8	84.4	0.049	988.2	178.8	1 167.0	5.2	10.1	223.1	-59.6
DK	95.0	129.3	1 168.8	0.5	8.1	0.0	47.6	0.0	1 449.2	332.8	1 394.8	162.9	-1.230	1 889.2	329.8	2 219.0	46.4	-3.5	396.8	-109.9
DE	865.7	4 311.8	6 905.7	15.5	217.8	0.0	167.2	0.0	12 483.6	3 635.2	14 652.9	294.2	0.992	18 583.2	3 126.8	21 710.0	230.6	-29.3	3 967.8	-1 042.3
EE	12.8	216.8	121.2	0.5	8.8	8.3	8.6	0.0	376.9	26.8	95.8	11.2	0.005	133.8	42.8	176.7	1.3	22.8	33.0	-14.3
IE	91.5	263.7	1 762.7	1.6	5.6	0.0	41.7	0.0	2 166.7	276.4	972.4	119.6	-0.190	1 368.3	218.0	1 586.4	1.0	-0.7	290.4	-72.7
EL	145.3	4 591.0	3 644.4	1.3	17.8	0.0	29.2	0.0	8 429.1	697.9	1 946.5	145.8	0.089	2 790.3	229.6	3 019.9	11.1	-1.1	296.2	-76.5
ES	298.5	5 429.6	6 973.4	5.9	20.8	0.0	67.8	0.0	12 795.9	1 722.8	6 073.0	751.7	0.409	8 548.0	1 290.1	9 838.2	50.7	-1.7	1 671.2	-430.0
FR	718.9	2 449.3	10 360.1	24.6	73.8	0.0	270.6	0.0	13 897.2	3 113.8	11 214.9	1 326.9	0.768	15 656.4	1 332.5	16 988.9	151.8	-26.4	1 651.3	-444.2
IT	636.7	4 452.5	5 913.3	7.8	75.6	0.0	229.4	0.0	11 315.3	2 030.1	9 143.0	1 163.2	0.623	12 336.9	1 687.2	14 024.2	202.3	-9.4	2 056.8	-562.4
CY	9.0	34.4	61.0	0.9	8.0	7.7	5.7	0.0	126.8	25.0	88.2	10.7	0.006	123.9	46.4	170.3	5.5	10.0	46.3	-15.5
LV	13.1	437.2	186.2	0.5	9.5	20.7	7.7	0.0	675.0	35.2	118.0	14.9	0.007	168.1	30.9	199.0	1.9	2.2	37.0	-10.3
LT	42.9	465.5	483.0	5.5	10.3	25.4	11.1	0.0	1 043.8	47.1	158.2	20.1	0.010	225.5	45.4	271.0	4.1	0.0	56.5	-15.1
LU	99.7	13.5	55.2	0.6	9.9	0.0	1 102.1	0.0	1 280.9	53.2	202.2	21.2	0.012	276.6	19.2	295.8	0.9	0.0	24.7	-6.4
HU	53.5	1 304.2	956.2	1.3	35.5	61.6	15.4	0.0	2 427.6	137.8	546.6	74.9	0.037	759.4	110.9	870.2	6.8	-0.3	141.3	-37.0
MT	5.1	49.1	8.7	0.7	10.7	1.7	13.2	0.0	89.3	9.1	32.5	3.6	0.002	45.2	11.8	57.0	2.0	0.6	13.2	-3.9
NL	339.2	251.4	1 211.3	19.5	17.3	0.0	77.7	0.0	1 916.4	936.3	3 400.3	92.4	0.230	4 429.3	1 873.5	6 302.8	334.4	2.1	2 161.5	-624.5
AT	158.3	264.7	1 130.0	16.5	8.9	0.0	20.0	0.0	1 598.4	409.1	1 564.8	43.0	0.108	2 017.0	201.1	2 218.1	3.4	-2.8	267.5	-67.0
PL	114.2	4 217.1	3 114.3	40.3	46.2	227.1	27.2	0.0	7 786.4	508.7	1 745.5	215.8	0.118	2 470.1	338.4	2 808.6	55.4	-3.8	399.7	-112.8
PT	107.0	2 456.0	1 299.7	10.2	6.7	0.0	24.8	0.0	3 904.4	269.4	940.0	113.9	0.064	1 323.3	137.1	1 460.4	28.5	-0.3	154.5	-45.7
RO	29.6	421.4	23.9	0.2	4.1	789.1	18.8	315.4	1 602.4	162.1	681.7	86.4	0.000	930.3	159.2	1 089.4	39.2	0.0	173.0	-53.1
SI	27.4	158.9	179.5	0.9	8.3	7.5	7.5	0.0	390.1	55.9	198.3	22.6	0.013	276.8	82.5	359.4	0.7	-0.2	109.6	-27.5
SK	33.7	635.2	380.5	1.4	12.3	9.9	9.6	0.0	1 082.6	84.6	302.5	41.6	0.020	428.7	90.5					

Operating budgetary balances — Methodology and calculation

Data on EU expenditure allocated by Member State and Member States' payments to the EU budget allow the calculation of Member States' operating budgetary balances.

In this context it is, however, important to point out that constructing estimates of operating budgetary balances is merely an accounting exercise of certain financial costs and benefits that each Member State derives from the Union. This accounting allocation, among other drawbacks, is non-exhaustive and gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.

The operating budgetary balance of each Member State is established by calculating the difference between:

- the operating expenditure ⁽¹⁾ (i.e. excluding administration) allocated to each Member State, and
- the adjusted ⁽²⁾ 'national contribution' ⁽³⁾ of each Member State.

For the sake of clarity, a numerical example, presenting the calculation of the 2007 operating budgetary balance of Belgium, is included hereafter.

Operating budgetary balances — hereafter detailed — show the relation between the share of a Member State in total allocated EU operating expenditure and its share in 'national contributions'.

Numerical example

For Belgium, the method detailed above can be illustrated as follows using the data for the year 2007.

Operating expenditure (i.e. excluding administration) amounts to EUR 1 984.7 million (= 5 678.8 - 3 694.1) for Belgium and to EUR 99 212.7 million (= 105 324.5 - 6 111.8) for the EU as a whole.

'National contribution' (i.e. excluding TOR) amounts to EUR 2 686.8 million (= 4 371.9 - 1 685.1) for Belgium and EUR 93 414.5 million (= 109 987.5 - 16 573.0) for the EU as a whole. Belgium's share in EU 'national contribution' is thus: 2.9 % (= 2 686.8/93 414.5).

Belgium's adjusted 'national contribution' is thus: 2.9 % × EUR 99 212.7 million = EUR 2 853.5 million.

The 'operating budgetary balance' is established as follows:

EUR 1 984.7 million - EUR 2 853.5 million =
- EUR 868.9 million (rounded)

⁽¹⁾ In accordance with point 75 of the conclusions of the 1999 European Council in Berlin, 'When referring to budgetary imbalances, the Commission, for presentational purposes, will base itself on operating expenditure.'

⁽²⁾ As for the calculation of the UK correction, it is not the actual 'national contribution' of Member States (i.e. own resources payments, excluding TOR) but the related allocation key, i.e. each Member State's share in total 'national contributions', which is used for the calculation of operating budgetary balances. Total 'national contributions' are adjusted to equal to total EU operating allocated expenditure, so that operating budgetary balances sum up to zero.

⁽³⁾ As for the calculation of the UK correction, traditional own resources (TOR, i.e. customs duties, agricultural duties and sugar levies) are not included in the calculation of net balances. Since TOR result directly from the application of common policies, such as the common agricultural policy and the Customs Union, TOR are not considered as 'national contribution' but as pure EU revenue. Furthermore, the economic agent bearing the burden of the customs duty imposed is not always a resident of the Member States collecting the duty.

80 1998–2007 'OPERATING BUDGETARY BALANCES'

(i.e. excluding administrative expenditure and TOR, and including UK correction)

	1998		1999		2000		2001		2002		2003		2004		2005		2006		2007		
	million ECU	% GNI	million ECU	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	
BE	-412.3	-0.18 %	-333.3	-0.14 %	-323.2	-0.13 %	-745.2	-0.28 %	-517.7	-0.19 %	-779.7	-0.28 %	-536.1	-0.18 %	-607.5	-0.20 %	-709.9	-0.22 %	-868.9	-0.26 %	
BG	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+335.0	+1.17 %	
CZ	---	---	---	---	---	---	---	---	---	---	---	---	+272.2	+0.33 %	+178.0	+0.19 %	+386.2	+0.36 %	+656.4	+0.55 %	
DK	+3.4	+0.00 %	+117.8	+0.07 %	+239.6	+0.14 %	-223.1	-0.13 %	-169.1	-0.09 %	-220.0	-0.12 %	-224.6	-0.11 %	-265.3	-0.13 %	-505.2	-0.23 %	-604.9	-0.26 %	
DE	-8 065.4	-0.42 %	-8 539.2	-0.43 %	-8 232.4	-0.40 %	-6 971.5	-0.33 %	-4 954.0	-0.23 %	-7 605.4	-0.35 %	-7 140.4	-0.32 %	-6 064.3	-0.27 %	-6 325.2	-0.27 %	-7 420.2	-0.30 %	
EE	---	---	---	---	---	---	---	---	---	---	---	---	+145.0	+1.59 %	+154.3	+1.43 %	+176.4	+1.40 %	+226.2	+1.54 %	
IE	+2 378.0	+3.43 %	+1 976.0	+2.56 %	+1 719.5	+1.91 %	+1 198.3	+1.21 %	+1 574.1	+1.46 %	+1 559.0	+1.31 %	+1 593.8	+1.26 %	+1 136.6	+0.83 %	+1 080.5	+0.72 %	+671.8	+0.42 %	
EL	+4 733.1	+4.23 %	+3 813.6	+3.19 %	+4 380.6	+3.17 %	+4 503.6	+3.07 %	+3 375.7	+2.15 %	+3 358.3	+1.98 %	+4 163.3	+2.27 %	+3 900.5	+2.00 %	+5 102.3	+2.43 %	+5 436.4	+2.43 %	
ES	+7 129.1	+1.34 %	+7 364.4	+1.28 %	+5 263.6	+0.84 %	+7 661.2	+1.14 %	+8 859.4	+1.23 %	+8 704.9	+1.12 %	+8 502.3	+1.02 %	+6 017.8	+0.67 %	+3 811.7	+0.40 %	+3 649.5	+0.36 %	
FR	-896.3	-0.07 %	-15.5	-0.00 %	-676.6	-0.05 %	-2 043.4	-0.13 %	-2 218.4	-0.14 %	-1 976.1	-0.12 %	-3 050.7	-0.18 %	-2 883.5	-0.17 %	-3 012.5	-0.17 %	-3 001.5	-0.16 %	
IT	-1 437.2	-0.13 %	-800.2	-0.07 %	+1 231.2	+0.10 %	-2 030.9	-0.16 %	-2 917.1	-0.23 %	-849.8	-0.06 %	-2 946.9	-0.21 %	-2 199.0	-0.15 %	-1 731.8	-0.12 %	-2 016.8	-0.13 %	
CY	---	---	---	---	---	---	---	---	---	---	---	---	+63.5	+0.52 %	+90.3	+0.69 %	+102.4	+0.72 %	-10.5	-0.07 %	
LV	---	---	---	---	---	---	---	---	---	---	---	---	+197.7	+1.81 %	+263.9	+2.05 %	+255.5	+1.64 %	+488.7	+2.55 %	
LT	---	---	---	---	---	---	---	---	---	---	---	---	+369.3	+2.08 %	+476.4	+2.34 %	+585.3	+2.52 %	+793.1	+2.95 %	
LU	-77.0	-0.48 %	-85.8	-0.48 %	-54.6	-0.28 %	-140.0	-0.70 %	-48.1	-0.24 %	-57.2	-0.29 %	-93.6	-0.39 %	-86.8	-0.35 %	-60.2	-0.22 %	-114.9	-0.40 %	
HU	---	---	---	---	---	---	---	---	---	---	---	---	+193.4	+0.25 %	+590.1	+0.71 %	+1 115.0	+1.34 %	+1 605.7	+1.72 %	
MT	---	---	---	---	---	---	---	---	---	---	---	---	+45.0	+1.01 %	+90.0	+1.98 %	+101.0	+2.09 %	+28.1	+0.54 %	
NL	-1 548.1	-0.43 %	-1 851.1	-0.47 %	-1 543.9	-0.36 %	-2 259.9	-0.50 %	-2 171.3	-0.46 %	-1 942.2	-0.40 %	-2 034.9	-0.40 %	-2 636.6	-0.51 %	-2 587.6	-0.48 %	-2 865.5	-0.50 %	
AT	-633.8	-0.34 %	-635.0	-0.32 %	-435.5	-0.21 %	-542.4	-0.26 %	-212.6	-0.10 %	-330.9	-0.15 %	-365.1	-0.16 %	-277.9	-0.11 %	-301.5	-0.12 %	-563.7	-0.21 %	
PL	---	---	---	---	---	---	---	---	---	---	---	---	+1 438.3	+0.73 %	+1 853.2	+0.78 %	+2 997.6	+1.15 %	+5 135.7	+1.75 %	
PT	+3 016.7	+2.89 %	+2 855.0	+2.54 %	+2 128.2	+1.78 %	+1 773.8	+1.41 %	+2 682.7	+2.02 %	+3 476.3	+2.54 %	+3 124.0	+2.20 %	+2 378.0	+1.63 %	+2 291.7	+1.52 %	+2 474.1	+1.58 %	
RO	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+595.6	+0.51 %
SI	---	---	---	---	---	---	---	---	---	---	---	---	+109.7	+0.42 %	+101.5	+0.36 %	+142.8	+0.47 %	+88.5	+0.27 %	
SK	---	---	---	---	---	---	---	---	---	---	---	---	+169.2	+0.52 %	+270.9	+0.72 %	+323.2	+0.74 %	+617.7	+1.17 %	
FI	-105.1	-0.09 %	-199.5	-0.16 %	+275.9	+0.21 %	-153.0	-0.11 %	-4.9	-0.00 %	-26.7	-0.02 %	-69.6	-0.05 %	-84.8	-0.05 %	-241.0	-0.14 %	-172.0	-0.10 %	
SE	-784.6	-0.36 %	-903.6	-0.38 %	-1 058.7	-0.40 %	-982.9	-0.39 %	-750.4	-0.28 %	-945.6	-0.34 %	-1 059.8	-0.37 %	-866.9	-0.29 %	-856.6	-0.27 %	-995.5	-0.29 %	
UK	-3 300.6	-0.26 %	-2 763.7	-0.20 %	-2 913.7	-0.19 %	+955.4	+0.06 %	-2 528.4	-0.15 %	-2 364.9	-0.14 %	-2 864.9	-0.16 %	-1 529.0	-0.08 %	-2 140.2	-0.11 %	-4 168.2	-0.21 %	
EU	0.0		-0.0		0.0		-0.0		-0.0		0.0		0.0		-0.0		0.0		0.0		

NOTES

'Operating budgetary balances' are calculated, for a given Member State, as the difference between allocated operating expenditure (i.e. excluding administration) and own resources payments (excluding TOR).

These payments are adjusted to sum up to total allocated operating expenditure (as for calculating the UK correction), so that operating budgetary balances add up to zero.

Please refer to the numerical example for details on the above calculations. Series as a percentage of GNI are calculated on the basis of GNI data, as published by the Economic and Financial Affairs DG in its spring 2008 economic forecasts.

The positive operating budgetary balance of the United Kingdom in 2001 is due to the particularly high amount of the UK corrections budgeted in this year.

ANNEX 6

Evaluation activities

The Commission services completed 203 evaluations in 2007. Most were outsourced to independent contractors, the others were carried out by the Commission's own services.

A total of 120 of the evaluations were retrospective, focusing on what has been achieved with EU activities. Many of these (69) also included prospective elements as they had both a backward- and forward-looking scope, providing information in support of modifications or improvements to follow-on interventions.

In total, 83 were prospective in nature, primarily impact assessments of regulatory or other proposals with an economic, social and/or environmental impact. A number of *ex-ante* evaluations were also carried out in support of proposals for new or renewed EU interventions.

2007 evaluations by theme	Prospective (% rounded)	Retrospective (% rounded)
Expenditure programmes	16	47
Communication, information and coordination activities	6	22
Regulatory activities	71	19
Policies and services internal to the EU institutions	3	3
Agencies	3	3
Pilot projects and preparatory actions	0	3
Other	0	2

Analysis of the retrospective evaluations completed in 2007 allows a number of horizontal messages to be identified.

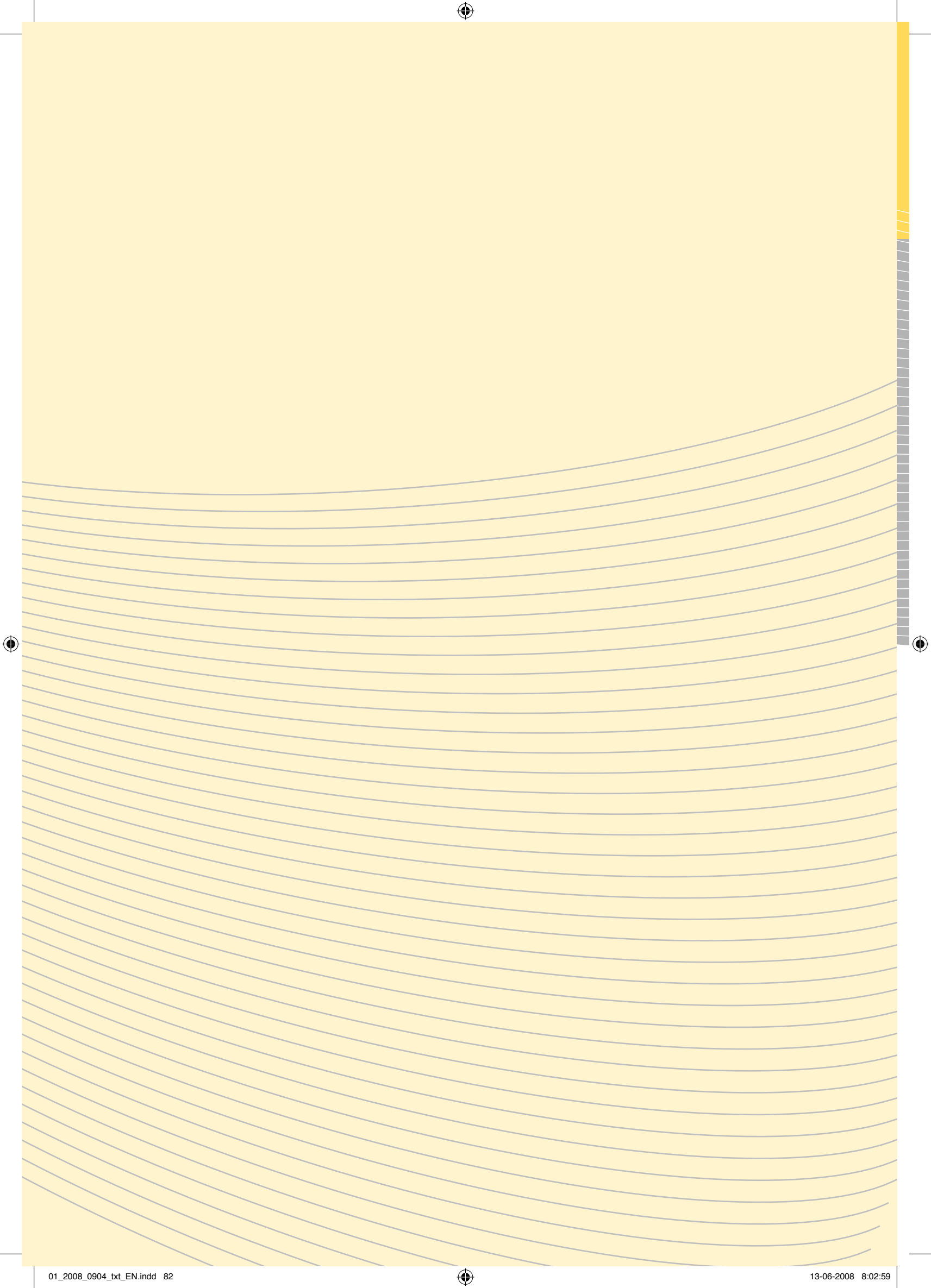
As in 2006, most evaluations affirm the relevance of the Community interventions concerned (i.e. the extent to which an intervention's objectives are pertinent to the needs, problems and issues to be addressed) as well as their added value (the benefit obtained by action at Community level). Many of the evaluations confirm the utility of the Community interventions (the extent to which the actual effects correspond with the needs, problems and issues to be addressed).

A majority also explicitly acknowledge the effectiveness of Community interventions (the extent to which objectives set are achieved), but it should be stressed here that the overall objectives of some Community activities (e.g. legislation) are so far-reaching that, realistically, the impacts cannot be seen or measured too soon after implementation.

In the context of efficiency (the relationship between resources employed and results achieved), the situation reported seems, overall, satisfactory, but as in 2006, on management and delivery systems, a number of cases identify administrative burden as an issue. It should be noted here that efficiency may be affected by factors not under the control of the Commission, including differences due to: country or geographically related factors; differences in the design of interventions or programme components; and the application of experience acquired and applied during the implementation of the interventions themselves.

The sustainability of the interventions (the extent to which positive effects are likely to last after an intervention has ended) is frequently noted, although, as in 2006, in some cases doubts remain.

In terms of coherence between national and Community aid, as well as between other donors and partners, the picture painted is generally a positive one, but improvement is required in a number of programmes.



Borrowing and lending activities

1. Borrowing

A number of Community operations are carried out using borrowed funds. The European Communities (EC, Euratom) have access to the capital markets to fund various categories of loans.

Borrowing transactions in 2007

For Euratom: EUR 39 million

The funds borrowed by the Communities would be repaid from the general budget in case of default by the recipient of a loan granted by the Communities. In case of default on a loan outside the EU which is granted or guaranteed by the Communities, the Guarantee Fund is activated to provide a liquidity cushion.

2. Lending in third countries

2.1. Macrofinancial assistance

As part of its external aid, the EU may help restore the macroeconomic equilibrium in a particular country, generally through loans (macrofinancial⁽¹⁾ or balance-of-payments support). The Commission administers such support in accordance with the relevant Council decisions.

• Grants and loans

Two decisions were adopted by the Council in 2007. On 16 April, the Council decided (2007/259/EC) to provide macrofinancial assistance to the Republic of Moldova of up to EUR 45 million in the form of grants. On 10 December, the Council decided (2007/860/EC) to provide macrofinancial assistance to Lebanon of up to EUR 80 million (EUR 50 million in the form of loans and EUR 30 million in the form of grants).

• Grants and loans disbursements

Grant disbursements under macrofinancial assistance (MFA) in 2007 amounted to EUR 20 million for the Republic of Moldova.

There were no loan disbursements under MFA in 2007.

2.2. Euratom loans

Euratom loans for non-Member States aim at improving the level of safety and efficiency of nuclear power stations and installations in the nuclear fuel cycle which are in service or under construction. They may also relate to the decommissioning of installations.

In 2007, one tranche of EUR 39 million was disbursed for a project in Ukraine for which a euro equivalent of USD 83 million Euratom loan was approved in 2004.

2.3. European Investment Bank loans

The European Investment Bank (EIB) traditionally undertakes operations outside the EU in support of EU external policies based on Council decisions which grant a Community guarantee to the EIB against losses for projects carried out in certain third countries. The Community guarantee covers outstanding EIB loans under successive Council mandates.

Three Council decisions were in force in 2007.

Council Decision 2000/24/EC, as amended, foresees an overall ceiling of EUR 19 460 million, with 65 % coverage by the Community budget, with the following regional ceilings:

- south-eastern neighbours: EUR 9 185 million;
- Mediterranean countries: EUR 6 520 million;
- Latin America and Asia: EUR 2 480 million;
- Republic of South Africa: EUR 825 million;
- Turkey (Customs Union): EUR 450 million.

The decision calls on the EIB to pursue increased risk-sharing by seeking other sources of (commercial) guarantee from its financial intermediaries where possible and sets a target rate of 30 % of the ceiling. In these cases, the Community guarantee only covers defined types of political risk, the remaining risk being covered by the EIB.

Council Decision 2005/48/EC of 22 December 2004 grants a 100 % guarantee for a maximum amount of EUR 500 million to the EIB for losses on loans for certain projects in Belarus, in the Republic of Moldova, in Russia and Ukraine.

(1) For more information on macrofinancial assistance, see Glossary, Annex 8.

The expiry date of these guarantee mandates was 31 January 2007. As the loan ceilings had not been reached at this date, the automatic extension by six months has been applied until 31 July 2007.

During these seven months of 2007, the EIB signed loan agreements for a total of EUR 1 825 million under the two above mandates. The total amount of loans made available minus cancellations under these two mandates is EUR 19 217 million, corresponding to 96 % of the combined ceilings.

EU-GUARANTEED MANDATES EXPIRED ON 31 JULY 2007

(million EUR)

Mandate	Lending ceiling	Loans made available minus cancellations
South-eastern neighbours	9 185	9 092
Mediterranean countries (MED)	6 520	6 471
Latin America and Asia (ALA)	2 480	2 175
Republic of South Africa	825	824
Turkey SAP ⁽¹⁾	450	425
Guaranteed at 65 %	19 460	18 987
Belarus, Republic of Moldova, Russia and Ukraine	500	230
Guaranteed at 100 %	500	230

Council Decision 2006/1016/EC grants a Community guarantee to the EIB against losses under loans and loan guarantees for projects outside the Community. This new external EIB mandate will cover the period beginning on 1 February 2007 and ending on 31 December 2013. The guarantee will cover a maximum ceiling of EUR 27 800 million, of which EUR 2 billion could be potentially allocated by the Council in 2010, depending on the outcome of a mid-term review, with 65 % coverage by the Community budget, with the following regional ceilings:

- pre-accession countries: EUR 8 700 million;
- neighbourhood and partnership countries: EUR 12 400 million;
- Asia and Latin America: EUR 3 800 million;
- Republic of South Africa: EUR 900 million.

EU-GUARANTEED FINANCING UNDER CURRENT MANDATE ON 31 DECEMBER 2007

(million EUR)

Mandate	Financing ceiling	Financing made available minus cancellations
Pre-accession countries	8 700	388
Neighbourhood and partnership countries:	12 400	1 205
<i>Mediterranean</i>	8 700	1 205
<i>eastern Europe, southern Caucasus and Russia</i>	3 700	
Asia and Latin America	3 800	
<i>Asia</i>	1 000	
<i>Latin America</i>	2 800	305
Republic of South Africa	900	
Guaranteed at 65 %	25 800	1 898

⁽¹⁾ Special action programme, supporting the consolidation and the intensification of the EC–Turkey Customs Union.

ANNEX 8

Glossary

TERM	DEFINITION
ABAC	Accrual based accounting. In 2006, the Commission produced the first set of accrual based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This is contrasted with cash basis accounting that recognises transactions and other events only when cash is received or paid.
accounting	The act of recording and reporting financial transactions, including the origination of the transaction, its recognition, processing and summarisation in the financial statements.
agencies	<p>EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.</p> <ul style="list-style-type: none"> • Executive agencies are created by a Commission decision to implement all or part of a Community programme directly from the EC budget. • Traditional agencies have been created by the Council or the Council and the European Parliament. They receive a grant from the EC budget to perform specific budget implementation tasks. • National agencies receive a grant from the EC budget to perform specific budget implementation tasks.
annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
appropriations	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Thus, if the EU budget increases, due for example to enlargement, commitments will increase before payments do. Not all projects and programmes are concluded, and appropriations for payments are therefore lower than for commitments. Non-differentiated appropriations apply for administrative expenditure, for agricultural market support and direct payments.
budget	<p>Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.</p> <p>Amending budget: an instrument adopted during the budget year to amend aspects of the adopted budget of that year.</p>
budgetary authority	Institutions with decisional powers on budgetary matters (the European Parliament and the Council of Ministers).
cancellation of appropriations	Appropriations cancelled may no longer be used in a given budget year.
capping (of the VAT resource)	The maximum VAT base to be taken into account in calculating the rate of call is set at 50 % of each Member State's GNI ('capping of the VAT resource'). For the period 2007–13 the rate of call of the VAT resource is set at 0.225 % for Austria, 0.15 % for Germany and 0.10 % for the Netherlands and Sweden.
carry-over of appropriations	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under very strict conditions, be exceptionally carried over for use during the following year.

>>>

TERM	DEFINITION
ceiling	Limits of expenditure or revenue fixed by law or by agreement, such as in the own resources decision or in the multiannual financial framework. The latter defines an annual ceiling for each expenditure heading in commitment appropriations and an annual global ceiling for payment appropriations.
Common Customs Tariff	The external tariff applied to products imported into the Union.
earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution (Article 18 of the financial regulation).
Ecofin	The Economic and Financial Affairs Council is, together with the Agriculture Council and the General Affairs Council, one of the oldest configurations of the Council. It is commonly known as the Ecofin Council, or simply 'Ecofin' and is composed of the economics and finance ministers of the Member States, as well as budget ministers when budgetary issues are discussed. It meets once a month.
ECU	European currency unit, a currency medium and unit of account created to act as the reserve asset and accounting unit of the European Monetary System, replaced by the euro. The value of the ECU was calculated as a weighted average of a basket of specified amounts of European Union (EU) currencies.
EU-6, EU-9, EU-12, EU-15, EU-25, EU-27	<p>EU-27 means the EU as constituted in 2007: Belgium (BE), Bulgaria (BG), Czech Republic (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), Sweden (SE), United Kingdom (UK).</p> <p>EU-25 means the EU as constituted in 2004: BE, CZ, DK, DE, EE, EL, ES, FR, IE, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, SI, SK, FI, SE, UK.</p> <p>EU-15 means the EU as constituted in 1995: BE, DK, DE, EL, ES, FR, IE, IT, LU, NL, AT, PT, FI, SE, UK.</p> <p>EU-12 means the EU as constituted in 1986: BE, DK, DE, EL, ES, FR, IE, IT, LU, NL, PT, UK.</p> <p>EU-10 means the EU as constituted in 1981: BE, DK, DE, EL, FR, IE, IT, LU, NL, UK.</p> <p>EU-9 means the EU as constituted in 1973: BE, DK, DE, FR, IE, IT, LU, NL, UK.</p> <p>EU-6 means the EU as constituted in 1957: BE, DE, FR, IT, LU, NL.</p>
evaluations	Tools to provide a reliable and objective assessment of how efficient and effective interventions have been or are expected to be (in the case of <i>ex ante</i> evaluation). Commission services assess to what extent they have reached their policy objectives, and how they could improve their performance in the future.
exchange difference	The difference resulting from the exchange rates applied to the transactions concerning countries outside the euro area (euro-area countries in 2008: BE, DE, EL, ES, FR, IE, IT, CY, LU, MT, NL, AT, PT, SI, FI).
expenditure allocated	EU expenditure that it is possible to allocate to individual Member States. Non-allocated expenditure concerns notably expenditure paid to beneficiaries in third countries. Allocation of expenditure by country is necessary in order to calculate budgetary balances.
financial regulation	Adopted by unanimity in Council after obtaining the opinion of the European Parliament and the Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Communities.
grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
gross domestic product (GDP) at market prices	<p>Final result of the production activity of resident producer units.</p> <p>It corresponds to the economy's total output of goods and services, less intermediate consumption, plus taxes less subsidies on products.</p>

>>>

TERM	DEFINITION
gross national income (GNI)	<p>At market prices, GNI represents total primary income receivable by resident institutional units: compensation of employees, taxes on production and imports less subsidies, property income (receivable less payable), operating surplus and mixed income.</p> <p>GNI equals gross domestic product (GDP) (see above) minus primary income payable by resident units to non-resident units plus primary income receivable by resident units from the rest of the world.</p> <p>GNI has widely replaced gross national product (GNP) as an indicator of income. In the area of the EU budget this change took effect as from the year 2002. In order to maintain unchanged the cash value of the ceiling of EU revenue, referred to as the 'own resources ceiling', the ceiling had to be recalculated in percentage terms. It is now established at 1.24 % of GNI instead of the previous 1.27 % of EU GNP.</p>
headings	In the financial framework or financial perspective, headings are groups of EU activities in broad categories of expenditure.
impact assessment	Tool to analyse the potential benefits and costs of different policy options to tackle a particular problem.
implementing rules	These lay down detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Interinstitutional Agreement	The Interinstitutional Agreement (IIA) on budgetary discipline and sound financial management: the IIA is adopted by common agreement of the European Parliament, the Council and the Commission and contains the table of the financial framework, as well as the rules to implement it. As Treaty rules concerning the EU budget haven't been modified since 1975, the IIA has allowed for the necessary changes and improvements of the cooperation between institutions on budgetary matters (OJ C 139, 14.6.2006).
legal base	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act (see Annex V to the IIA of 6 May 1999).
macroeconomic equilibrium	The situation where there is no tendency for change. The economy can be in equilibrium at any level of economic activity.
macrofinancial assistance	Form of financial support to neighbouring regions, which is mobilised on a case-by-case basis with a view to helping the beneficiary countries in dealing with serious but generally short-term balance-of-payments or budget difficulties. It takes the form of medium-/long-term loans or grants (or an appropriate combination thereof) and generally complements financing provided in the context of an International Monetary Fund's reform programme.
operating balances	The difference between what a country receives from and pays into the EU budget. There are many possible methods of calculating budgetary balances. In its annual report on allocated expenditure, the Commission uses a method based on the same principles as the calculation of the correction of budgetary imbalances granted to the United Kingdom (the UK rebate). It is, however, important to point out that constructing estimates of budgetary balances is merely an accounting exercise of the purely financial costs and benefits that each Member State derives from the Union and it gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.
out-turn	Any of the three possible outcomes of the budget resulting from the difference between revenue and expenditure: a positive difference (surplus), a negative difference (deficit) and no difference (i.e. zero, or perfect balance between revenue and expenditure).
own resources	The revenue flowing automatically to the European Union budget, pursuant to the treaties and implementing legislation, without the need for any subsequent decision by national authorities.

>>>

TERM	DEFINITION
reprogramming	In this financial report the term reprogramming has the following meaning: when the State of implementation in the expenditure areas of Structural Funds, Cohesion Fund, European Agricultural Fund for Rural Development and the European Fund for Fisheries suggests the need for reprogramming, the European Parliament and the Council will take decisions on Commission proposals concerning the transfer of part of unused allocations during the first year of the MAFF on to following years (see point 48 of the IIA).
revenue	Term used to describe income from all sources that finances the budget. Almost all revenue into the EU budget is in the form of own resources, of three kinds: traditional own resources' — duties that are charged on imports of products originating from a non-EU state; the resource based on value added tax (VAT); and the resource based on gross national income (GNI). The budget also receives other revenue, such as income from third countries for participating in EU programmes, the unused balance from the previous year, taxes paid by EU staff, competition fines, interest on late payments, and so on.
surplus	Positive difference between revenue and expenditure (see out-turn) which has to be returned to the Member States.
UA	Unit of account, also known as European unit of account (EUA), a book-keeping device for recording the relative value of payments into and from EC accounts, replaced by the European currency unit (ECU) which has been replaced by the euro.
UK correction	At the Fontainebleau European Council in France on 25 and 26 June 1984, the then 10 Member States (Belgium, Denmark, Germany, Greece, France, Ireland, Italy, Luxembourg, the Netherlands and the UK) agreed on the rebate to be granted to the UK to reduce its contribution to the Community budget.
VAT (value added tax)	An indirect tax, expressed as a percentage applied to the selling price of most goods and services. At each stage of the commercial chain, the seller charges VAT on sales but owes the administration this amount of tax minus the VAT paid on purchases made in the course of business. This process continues until the final consumer, who pays VAT on the whole value of what is purchased. VAT is broadly harmonised in the European Union but Member States may fix their own rates of tax, within parameters set at Community level, and also enjoy a limited option to tax or not to tax certain goods and services.





European Commission

EU budget 2007 — Financial Report

Luxembourg: Office for Official Publications of the European Communities

2008 — 88 pp. — 21 × 29.7 cm

ISBN 978-92-79-08496-6

