



EUROPEAN  
COMMISSION

# REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

accompanying the Community accounts

prepared by DG BUDGET

**FINANCIAL YEAR 2009**



Commission report pursuant to Art. 128  
of the Financial Regulation.



# TABLE OF CONTENTS

INTRODUCTION .....	ii
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## **PART A - OVERVIEW: BUDGET 2009**

A.1 THE ANNUAL POLICY STRATEGY FOR 2009 .....	3
A.2 ESTABLISHING THE INITIAL BUDGET .....	8
A.3 CARRYOVER FROM 2008.....	11
A.4 AMENDING BUDGETS 2009.....	14
A.5 TRANSFERS 2009.....	15
A.6 2009 IMPLEMENTATION OVERVIEW .....	17
A.7 REAL SITUATION .....	26

## **PART B – BUDGET YEAR 2009**

B.1 HEADING 1A: COMPETITIVENESS FOR GROWTH AND EMPLOYMENT .....	31
B.2 HEADING 1B: COHESION FOR GROWTH AND EMPLOYMENT .....	40
B.3 HEADING 2: PRESERVATION AND MANAGEMENT OF NATURAL RESOURCES .....	45
B.4 HEADING 3A: FREEDOM, SECURITY AND JUSTICE .....	70
B.5 HEADING 3B: CITIZENSHIP .....	76
B.6 HEADING 4: EU AS A GLOBAL PARTNER .....	82
B.7 HEADING 5: ADMINISTRATION .....	92
B.8 HEADING 6: COMPENSATION .....	107

## **PART C OWN RESOURCES**

C.1 BUDGET IMPLEMENTATION TABLE.....	111
C.2 LEGAL BASIS .....	112
C.3 THE BUDGETARY FORECAST OF OWN RESOURCES .....	113
C.4 THE PROCESS OF ADOPTING THE BUDGET .....	113
C.5 BUDGETARY ADJUSTMENTS .....	113
C.6. BUDGET FORECASTS TABLE 2009 VERSUS 2008 .....	116
C.7 BREAKDOWN OF THE TOTAL AMOUNT OF OWN RESOURCES BY MEMBER STATE .....	117
C.8 IMPLEMENTATION OF OWN RESOURCES .....	118

## **ANNEXES**

ANNEX I SUMMARY INFORMATION OF THE TRANSFERS.....	121
ANNEX II CONSOLIDATION OF COMMUNITY ENTITLEMENTS .....	132
ANNEX III ABSORPTION OF OLD COMMITMENTS IN 2009 .....	133

## *INTRODUCTION*

### *Legal Basis*

Article 128 of the Financial Regulation applicable to the general budget of the European Communities stipulates that the provisional consolidated accounts shall be accompanied by the report of each institution and body on budgetary and financial management during the year.

The present report analyses the appropriations managed by the European Commission in 2009, i.e. the operational appropriations of the European Union and the administrative appropriations of the Commission (including pensions of other institutions). The administrative appropriations of other institutions are included in some consolidated summary tables.

The Financial Regulation sets out the provisions on including a transfer summary per budget line (Article 122.2) and a list of consolidated recoveries (Article 72 together with Article 81 of the Implementation rules) to the current report. These are presented as Annexes I and II.

The analysis follows the European communities' accounting rule 16 on the presentation of budget information in annual accounts, based on the International Public Sector Accounting Standard (IPSAS) 24 "Presentation of Budget Information in Financial Statements" issued by the International Public Sector Accounting Standards Board (IPSASB) in December 2006. According to this rule, the comparison of budget and actual amounts shall present separately, for each financial perspective heading the original and final budget amounts. Changes approved by the budgetary authority to revise the original budget and the actual implemented amounts shall be explained on a comparable basis.

### *Content of the 2009 Report*

PART A of the report analyses the year at budgetary level including:

- a summary of the Annual Policy Strategy, which sets the overall context and priorities for the Commission's 2009 budget proposal;
- a summary of the various stages of the budgetary procedure 2009, explaining how the appropriations for the 2009 financial year were arrived at during the process of budgetary negotiation and the establishment of the budget;
- a description of the main adjustments to this budget during the financial year and reasons for these adjustments, leading to the final appropriations of the year;
- an assessment of the evolution of the outstanding commitments (*RAL - reste à liquider*).

PART B of the report is an analysis of implementation per Financial Framework Heading with tables and text showing the appropriations made available, their implementation and the unused amounts carried forward. Tables on outstanding commitments accompany the implementation tables. For the main current programmes, these tables are linked to a cumulative analysis of the programme with the programme allocation as defined in DG Budget's note to the Budget Authority on Financial programming 2007-2013 dated 01.02.2010, cumulative budget and cumulative implementation showing the RAL-situation of the current programme.

PART C of the report is an analysis of the own resources.

The report contains three annexes:

- Annex I transfer summary
- Annex II consolidated recoveries
- Annex III on absorption of old outstanding commitments in 2009.

### ***Definitions Applied in this Report***

The implementation tables consist of:

<b><i>Total appropriations:</i></b>
- <b>Initial budget:</b> appropriations voted by the Budget Authority (BA) including reserves for European Globalisation Adjustment Fund, Emergency aid but excluding the provisional appropriations entered in article 40 01 40 <i>Administrative reserve</i> or 40 02 41 <i>Differentiated appropriations</i> (in reserves for financial interventions). Their release in the course of the budget year is subject to given conditions. Even if put in reserve and not available, the unreleased amounts at year-end are considered as appropriations in calculating the implementation rates, notified via footnotes of the column "Total appropriations".
- <b>Amending budgets (AB).</b>
- <b>Budget Authority transfers:</b> transfers submitted to the BA for decision or for information.
- <b>Commission transfers:</b> transfers decided by the Commission on its own authority.
- <b>Carryover from 2008:</b> Refers to budgetary appropriations carried forward by decision or automatically.
- <b>Assigned revenue:</b> In order to harmonise the presentation with the Community accounts, appropriations include assigned revenue. This column includes also appropriations carried over from previous year.
<b><i>Implementation</i></b>
- <b>Actual 2009 and Rate</b> For the purpose of analysing implementation, a distinction between budget appropriations and assigned revenue is relevant. The nature of the implementation of assigned revenue is different in the sense that their use may be subject to specific conditions: normally, payments are entered in the budget with an amount corresponding to the commitments, even if it is clear from the outset that payments will be implemented only in later years; furthermore, appropriations that remain unused at the end of the year will not be cancelled, but carried forward automatically.
- <b>Actual 2008</b> Presented for comparison.
- <b>Carryover to 2010</b> - Also includes assigned revenue in order to illustrate the actual situation of under-spending.

The terminology is shown in the schematic table on types of appropriation below:

Fund Source Code	Concept	Financial Regulation 2002	Presentation in this report
C1	Initial Budget Amending Budget Transfers	4, 6, 7, 9, 10, 11, 77, 156, 157, 179, 183 37, 38 22 to 26, 161	Voted budget without the reserve (provisional appropriations) Own column Separate columns for Budgetary Authority transfers and Commission transfers
C1	EFTA	18.1.d	Belongs to assigned revenue
C2	Carry over on decision 31/12	9.2 b, 9.3	Carry over from 2008/to 2010
C3	Carry over on decision 31/03	9.2 a	Carry over from 2008/to 2010
C4	Refunds	10, 18. e, f, g, h, i, j	Belongs to assigned revenue
C5	Refunds carried over	10	Belongs to assigned revenue
C6	Reimbursement of advances	156 and 157 Implementation rules 228	Belongs to assigned revenue
C7	Reconstitutions	157	Considered as carryover of the Structural funds
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	9.4	Carry over from 2008/to 2010
R0	Other assigned revenue	18 a, b, c, d	Belongs to assigned revenue
	PECO participation		Belongs to assigned revenue
FCA	Coal and Steel participation		Belongs to assigned revenue
TFC	JRC Revenue	161§2	Belongs to assigned revenue
TCA	JRC other revenue		Belongs to assigned revenue

**Budgetary Appropriations** are C1 (excluding EFTA) + C2 + C3 +C7 + C8.

### *Date of Extraction*

The implementation data is based on the preliminary data serving as a basis for the provisional accounts at end March 2010. Unless otherwise stated, amounts are provided in € million after rounding, presented with the sign M€(or €billion rounded with B€).

**NOTE: THE INFORMATION CONTAINED IN THIS REPORT IS WITHOUT PREJUDICE TO THE CONTENT OF THE OFFICIAL COMMISSION DOCUMENTS ON THE *CLOSURE OF THE ACCOUNTS*. READERS SHOULD REFER IN PARTICULAR TO THE FINAL REVENUE AND EXPENDITURE ACCOUNT FOR THE OFFICIAL FIGURES ON THE 2009 BUDGET OUTTURN.**

# **PART A**

## **OVERVIEW: BUDGET 2009**





## **A.1. THE ANNUAL POLICY STRATEGY FOR 2009**

The Annual Policy Strategy decision, taken on 13 February 2008, presented the priorities for the last year of the current Commission's mandate. The strategic objectives defined by the Commission at the start of its mandate – promoting prosperity, solidarity, freedom and security, and a stronger Europe in the world – were translated into following key actions for 2009:

### **A.1.1 Key Actions for 2009**

#### **A.1.1.1 Growth and Jobs**

##### *Lisbon Strategy for Growth and Jobs*

- Annual stocktaking of progress and identification of areas for future action
- Legislative proposals aimed at reducing administrative burdens, as part of the Commission's Action Programme
- Communication on sectoral social dialogue and its contribution to the Lisbon Strategy
- Communication on ICT Research and Innovation, accompanied by preparatory actions
- Communication on University-Business Dialogue
- Green paper on unlocking the potential of cultural and creative industries

##### *Single Market and Competition*

- Recommendation on shared partnerships with Member States
- More systematic and integrated monitoring of key goods and services markets, including competition sector enquiries
- Bringing sectoral legislation in the area of the internal market for goods in line with the New Legislative Framework (to be adopted by the co-legislators in 2008)
- Advance work on Retail Financial Services (mortgage credit, bank account mobility, implementation of the Single European Payments Area, product tying and other unfair practices, cross-border redress between consumers and financial services providers)

##### *Taxation*

- Work on a renewed VAT Strategy; preparation of initiatives on VAT grouping and on the VAT treatment of public authorities

##### *Energy*

- Second Strategic Energy Review with an Energy Action Plan for 2010-2014
- Extension of Energy Observatory

##### *Transport*

- Ensuring successful implementation of the Galileo project and preparation of future applications
- Follow-up to the 2008 Green Transport Package

- Work towards development of Single European Sky Air Traffic Management Research (SESAR) and the European Rail Traffic Management System (ERTMS)
- Modernising inland navigation as part of the NAIADES action programme

#### *Cohesion Policy*

- 6th Progress report on economic and social cohesion
- Report on the impact and results of the 2000-2006 Structural Funds programmes

### **A.1.1.2 Sustainable Europe**

#### *Sustainable Development Strategy*

- Roadmap and progress report on Sustainable Development Strategy (European Council conclusions of December 2007)
- EU strategy for the Baltic Sea region

#### *Climate Change*

- Setting the EU's position for the November 2009 Copenhagen Climate Conference
- Proposals to reduce greenhouse gas emissions from freight transport, including emissions from ships
- Implementation of the revised Emission Trading Scheme and follow-up to the 2008 White Paper on Adaptation to Climate Change
- Implementation of the Energy Efficiency Action Plan, including a new initiative on energy labelling of tyres and implementing measures on domestic lighting and incandescent bulbs
- Implementation of new legislation on the promotion of renewables and of the Strategic Energy Technology Plan

#### *Biodiversity and Resources*

- Implementation of the Biodiversity Action Plan in the light of the 2010 biodiversity targets
- Action Plan on the use of market-based instruments to achieve environmental objectives

#### *Space*

- Sustaining the progressive switch of Global Monitoring for Environment and Security (GMES) services from research to operation

#### *Integrated Maritime Policy*

- Action plan to develop a European Marine Observation and Data Network
- Action Plan for the deployment of e-maritime systems
- Supporting the development of electronic systems for maritime surveillance (Long Range Tracking and Identification – LRIT) by the European Maritime Safety Agency (EMSA)
- Reform of the Common Market Organisation for fisheries and aquaculture products

#### *Agriculture*

- Communication on the quality of agricultural products

### **A.1.1.3 *Making a Reality of the Common Immigration Policy***

#### *Legal Migration*

- Adoption of the proposals on entry and stay of legal migrants, including sector-specific directives
- Follow-up to the 2008 Communication on Immigration

#### *Integrated Management of External Borders*

- Development of FRONTEX
- Promoting the establishment of a European border surveillance system (Eurosur)
- Supporting the setting-up of an entry-exit system and a registered travellers programme
- Launch of the Schengen evaluation mechanism

#### *Common Visa Policy*

- Bringing the Visa Information System into operation
- Launching preparatory actions for a European Travel Initiative
- Ensuring sound implementation of visa facilitation agreements and conclusion of new agreements with other countries

#### *Common European Asylum System*

- Adoption of the second phase of the Common Asylum System
- Proposals on a European Support Office for Asylum

### **A.1.1.4 *Putting the Citizen First***

#### *European Citizenship and Fundamental Rights*

- Follow-up to the Communication on consular protection
- Green paper on the legalisation of documents in the EU

#### *A common Justice Area*

- Modernising the Brussels I Regulation on jurisdiction, recognition and enforcement of judgments in civil and commercial matters
- Communication on the attachment of bank accounts

#### *Fight against Terrorism*

- Communication on chemical, biological, nuclear and radiological threats
- Action Plan on bio-preparedness
- Action Plan on radiological / nuclear risk reduction

#### *Consumer Trust and Protection*

- Communication on consumer redress
- Communication on animal welfare labelling

#### *Health and Safety*

- Improving the safety and performance of medical devices in the single market

- Progress report on measures addressing the potential risks and benefits of nanomaterials to human health and the environment
- Further implementation of the REACH Regulation, in particular the new authorisation and restriction systems for chemical substances of high concern

#### *Civil Protection*

- Initiative to strengthen civil protection response capacities

#### *Equal Opportunities and Youth*

- Communication on the Open Method of Coordination on Youth
- Green paper on cross-border mobility of young people
- Follow-up to the Communication on gender pay gap

### **A.1.1.5 *Europe as a World Partner***

#### *Enlargement*

- Progress with accession negotiations with Croatia and Turkey in line with European Council conclusions
- Acceleration of the Stabilisation and Association Process of the Western Balkans
- Implementing the future status settlement of Kosovo. If conditions are met, preparation for the negotiation of a Stabilisation and Association Agreement

#### *European Neighbourhood and Russia*

- Progress on a new Framework Agreement with Russia
- Conclusion of negotiations on an enhanced Agreement with Ukraine
- Launch of negotiations on new agreements with Armenia, Azerbaijan, Georgia and Moldova
- Taking relations forward with Libya and continued work towards ENP implementation with Algeria and Syria
- If conditions are met, work towards ENP involvement of Belarus
- Continued efforts to bring about lasting solutions in the Middle East

#### *The Wider World*

- If appropriate, implementation of the Doha Development Agreement
- Deepening the transatlantic economic cooperation through the Transatlantic Economic Council (TEC)
- Completion of negotiations on a new Partnership and Cooperation Agreement with China
- Finalising or implementing Free Trade Agreements with Korea and the Gulf Cooperation Council, and continued negotiations with India and ASEAN
- Continued and possibly conclusion of negotiations on the Association Agreements with the Andean Community, Central America and Mercosur
- Implementation of the Joint Africa/EU Strategy and the first Action Plan
- Communication on Innovation, Research, Science and Technologies for Development

- Implementation of Economic Partnership Agreements and completion of negotiations to cover all African, Caribbean and Pacific (ACP) countries
- Implementation of the Aid Effectiveness Agenda
- Second Report on Development Policy

### A.1.2 Changes in the Allocation of Human Resources

The Commission had committed itself to maintaining stable staffing, with no requests for new posts for the period 2009-2013, once the last round of enlargement posts, relating to Bulgaria and Romania, have been received. Any other staffing needs would be covered by internal redeployment.

The Commission expected to receive 250 new, enlargement-related posts in 2009. It would generate a further 600 posts through redeployment, giving a total of 850 posts to be used to meet priority needs. These would be deployed to support the priorities set out in the Annual Policy Strategy, such as the Lisbon strategy for growth and jobs, implementation of the acquis, climate change and energy, and migration. Provision would also be made for new requirements following the entry into force of the Treaty of Lisbon. Central services in charge of support and coordination activities would not receive new posts, except for a limited reinforcement for linguistic and translation services. Furthermore, all DGs and services would be required to rationalise their internal support and coordination activities by the end of 2008.

### A.1.3 Changes in the Allocation of Financial Resources

Changes are presented in the table below:

(M€)

Summary of Changes by Financial Framework Heading						
MFF Headings	2009			Projection 2010-2013		
	Initial programming	APS changes	Revised programming	Initial programming	APS changes	Revised programming
<b>1a. Competitiveness for growth and employment</b>						
FF ceiling - sub-heading 1a	11 272.0		11 272.0	55 011.0		55 011.0
Total sub-heading 1a	11 205.0	-1.5	11 203.5	54 367.4	41.0	54 408.4
Margin	67.0		68.5	643.6		602.6
<b>3a. Freedom, security and justice</b>						
FF ceiling - heading 3a	872.0		872.0	5 298.0		5 298.0
Total heading 3a	829.8	12.8	842.6	5021.8	92.0	5113.8
Margin	42.2		29.4	276.2		184.2
<b>4. EU as a global partner</b>						
FF ceiling - heading 4	7 440.0		7 440.0	34 915.0		34 915.0
Total heading 4	7 292.1	25.0	7 317.1	33 894.4	45.0	33 939.4
Margin	147.9		122.9	1 020.6		975.6

## A.2 ESTABLISHING THE INITIAL BUDGET

### A.2.1 Budgetary Procedure 2009

The Commission adopted the Preliminary Draft Budget for 2009 on 6 May 2008. Commitment appropriations were set at M€134 394.9, 3.1 % higher than the 2008 budget, and equivalent to 1.04% of GNI. The level of payment appropriations proposed decreased by 3.3%, to a total of M€116 736.4, or 0.90 % of GNI. The margins remaining under the ceilings of the multiannual financial framework were M€2 638.1 for commitments and M€7 443.6 for payments.

In July 2008, the Council took its first reading and established the Draft Budget 2009. The Council set commitment appropriations at M€133 932.8, a cut of M€469 compared to the PDB<sup>1</sup>. Payment appropriations were reduced by M€1 771 to M€114 972.3, or 0.89 % of GNI. The biggest cuts were made in Heading 2 *Preservation and management of natural resources* (M€ 382.1 in commitments and M€ 497.1 in payments), in Sub-heading 1a *Competitiveness for growth and employment* (M€ 78.3 in commitments and M€ 471.3 in payments), and in sub-Heading 1b *Cohesion for growth and employment* (M€ 250 in payments). Council, however, increased commitments in Heading 4 *The EU as a global player* by M€113.7, anticipating greater needs for Palestine and Kosovo.

Parliament's first reading of the Draft Budget 2009 took place in October 2008. Total commitment appropriations were set at M€136 028.1; M€2 095.4 higher than Council's first reading. The level of payments was set at M€124 488.1 (0.96 % of GNI); M€9 515.8 higher than the Council's Draft Budget.

During the course of the procedure, the Commission presented three letters of amendment to the PDB. Amending Letter No 1 mainly proposed the mobilisation of new funds for an amount of M€40 in commitment appropriations to support the stability and development of Kosovo; and of M€139 in commitment and M€180 in payment appropriations to support the Palestinian Authority.

Shortly after the Parliament's first reading, the Commission presented Amending Letter n°2/2009 updating the budget requests for the agricultural sector, in accordance with the Interinstitutional Agreement on budgetary discipline and sound financial management of 17 May 2006 (OJ C 139/2006). An overall reduction for Heading 2 *Preservation and management of natural resources* of M€1 030.2 in commitments and M€377.7 in payments was proposed, as a net result of a downwards revision of the estimated needs for agricultural expenditure (- M€ 1 280.2 in commitments and - M€ 1 277.7 in payments, taking into account the availability of assigned revenue) and the proposed additional needs related to the "Food Facility" (rapid response to food price increases in developing countries, M€250 in commitments and M€900 in payments).

Finally, the Commission presented a (budgetary neutral) Amending Letter No. 3/2009, to take into account the expenditure relating to the proceedings of the Reflection Group established by the European Council on 14 December 2007, in the Council's Section of the Budget.

The net effect of the three letters of amendment was to reduce the Commission's PDB to M€133 551.0 in commitments and M€116 546.1 in payments (0.90 % of GNI).

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1 Taking into account the final draft estimates of the institutions, the rectified PDB 2009 amounted to:  
- M€134 402 in commitment appropriations;  
- M€116 744 in payment appropriations.

The final compromise on the budget 2009 was reached between the Council and Parliament, through conciliation on 21 November. It contained the following elements:

- Agreement on payment appropriations of M€116 096 (0.89 % of GNI).
- Agreement on Amending Budget n°10/2008 reducing appropriations and updating revenue needs, as amended by the Commission and including the budgetary aspects relating to the financing of the Food Facility in 2008.
- Agreement on Amending Letter n°2/2009 as proposed by the Commission except for the creation of the new Item relating to the programme to promote the consumption of fruit in schools, and to include in this letter of amendment the budgetary aspects relating to the financing of the Food Facility in 2009, as resulting from the joint declaration on the financing of the Food Facility (total amount of M€ 1000 in commitments, of which M€262 in 2008, M€568 in 2009 and M€170 in 2010).
- Agreement on Amending Letter n°3/2009 as proposed by the Commission.

This compromise was reflected in the second readings of both Council and Parliament.

#### A.2.1.1 *The Evolution from Preliminary Draft Budget to the Initial Budget 2009*

(M€)

Commitments							
MFF heading	Final budget 2008 (1)	Preliminary draft budget 2009 after Amending letters 1-2 (2)	Council (1 <sup>st</sup> reading) (3)	Parliament (1 <sup>st</sup> reading) (4)	Council (2 <sup>nd</sup> reading) (5)	Initial budget 2009 (6)	Difference (6)/(1) (%)
Total - Heading 1a	11 082	11 690	11 612	11 769	11 612	11 769	6.2%
Margin		82				3	
Total - Heading 1b	47 256	48 414	48 414	48 423	48 414	48 427	2.5%
Margin		14				1	
Total - Heading 2	55 560	56 496	57 144	58 728	55 789	56 121	1.0%
Margin		3 143				3 518	
(Market expenditure & direct aids)	(41 006)	(41 580)	(42 480)	(43 738)	(41 125)	(41 131)	(0.3%)
Total - Heading 3a	732	839	833	864	833	864	18.1%
Margin		33				8	
Total - Heading 3b	903	629	615	651	615	651	-27.9% <sup>2</sup>
Margin		22				0	
Total - Heading 4	7 551	7 619	7 554	7 684	7 993	8 104	7.3%
Margin		65				-420	
Total - Heading 5	7 279	7 655	7 553	7 701	7 552	7 701	5.8%
Margin		122				76	
Total - Heading 6	207	209	209	209	209	209	1.2%
Margin		1				1	
<b>Total CA</b>	<b>130 570</b>	<b>133 551</b>	<b>133 933</b>	<b>136 028</b>	<b>133 016</b>	<b>133 846</b>	<b>2.5%</b>
<b>Margin</b>		<b>3 482</b>				<b>3 187</b>	

Commitment appropriations of the initial budget present 1.03% of the GNI.

<sup>2</sup> Increase of 4.6% without the European Solidarity Fund in 2008 budget.

(M€)

Payments							
Heading	Final budget 2008 (1)	Preliminary draft budget 2009 after Amending letters 1-2 (2)	Council (1 <sup>st</sup> reading) (3)	Parliament (1 <sup>st</sup> reading) (4)	Council (2 <sup>nd</sup> reading) (5)	Initial budget 2009 (6)	Difference (6)/(1) (%)
Total – Heading 1a	9 715	10 285	9 814	11 384	9 814	11 024	13.5%
Total – Heading 1b	36 016	34 914	34 664	39 006	34 664	34 975	-2.9%
Total – Heading 2	53 217	54 457	54 338	56 669	53 101	52 566	-1.2%
<i>(of which Market expenditure &amp; direct aids)</i>	40 890	41 536	42 434	43 689	41 082	41 084	0.5%
Total – Heading 3a	534	597	573	664	573	617	15.6%
Total – Heading 3b	955	669	635	699	635	679	-28.9% <sup>3</sup>
Total – Heading 4	7 847	7 759	7 187	8 157	7 817	8 324	6.1%
Total – Heading 5	7 280	7 655	7 553	7 701	7 552	7 701	5.8%
Total – Heading 6	207	209	209	209	209	209	1.2%
<b>Total PA</b>	115 771	116 546	114 972	124 488	114 364	116 096	0.3%
<b>Margin</b>		7 634				8 084	
GNI %		0.90%				0.89%	

The difference between commitment and payment appropriations was B€17.75. For Headings 3b and 4 the budgeted payments exceeded the commitments.

The final reserves were the following:

- European globalisation adjustment fund M€500 in CA
- Emergency aid reserve M€244 both CA and PA
- Current reserve M€2 141 in CA and M€129 in PA.

The breakdown of the current reserve was as follows:

(M€)

MFF heading	Description	CA	PA
Heading 1a	Competitiveness	2 001	76
Heading 1b	Cohesion	13	0
Heading 2	Natural resources	1	1
Heading 3b	Citizenship	5	5
Heading 4	EU as global partner	79	4
Heading 5	Administration	42	42
<b>Total</b>		<b>2 141</b>	<b>129</b>

<sup>3</sup> Increase of 0.7% without the European Solidarity Fund in 2008 budget.



### A.3 CARRYOVER FROM 2008

#### A.3.1 Carryover Decision for 2009

The carryover decision of the Commission, taken on 15 February 2009, included non-differentiated appropriations, commitment appropriations and payment appropriations carried forward and Structural funds commitments made available again.

The tables below summarise the carryover decision per budget line and the actual implementation in 2009:

(M€)

Carryover of Commitment Appropriation			
Budget Item	Heading	Amount carried over	Balance at year-end
04 04 01 03	Working conditions	1.1	0
04 04 01 06	Support for implementation	0.8	0
09 04 01 01	Support for research cooperation in the area of information and communication technologies (ICTs - Cooperation)	0.4	0
06 01 04 12	Galileo Programme - Expenditure on administrative management	0.9	0
	<b>HEADING 1a – Total</b>	<b>3.2</b>	<b>0</b>
13 03 19	European Regional Development Fund (ERDF) - European territorial cooperation	15.9	0
	<b>HEADING 1b – Total</b>	<b>15.9</b>	<b>0</b>
11 04 01	Closer dialogue with the fishing industry and those affected by the common fisheries policy	0.2	0
	<b>HEADING 2 – Total</b>	<b>0.3</b>	<b>0</b>
18 02 04 01	Schengen Information System (SIS II)	1.2	0
18 02 05	Visa information system (VIS)	1.2	0
18 02 06	External Borders Fund	36.5	0
18 03 03	European Refugee Fund	0.6	0
18 03 09	European Fund for the Integration of Third-country Nationals	0.5	0
18 03 10	European Return Fund	35.0	0
	<b>HEADING 3a – Total</b>	<b>75.1</b>	<b>0</b>
13 06 01	European Union Solidarity Fund - Member States	7.6	0
	<b>HEADING 3b – Total</b>	<b>7.6</b>	<b>0</b>
21 04 06	Water management in developing countries	3.0	0
22 02 07 01	Regional and horizontal programmes	2.7	0
22 02 08	Pilot project for preserving and restoring cultural heritage in conflict areas	3.0	0
21 02 03	Food Security	262.0	0
	<b>HEADING 4 – Total</b>	<b>270.7</b>	<b>0</b>
	<b>GRAND TOTAL</b>	<b>372.8</b>	<b>0</b>

For 18 02 06 *External Borders Fund* and 18 03 10 *European Return Fund* the commitment appropriations unused at year-end were due to late presentation of annual programmes (late adoption in case of the Return directive) and to difficulties in negotiations between the authorities in the Member States and the Commission. The decision to mobilise the European Solidarity Fund for the Cyprus droughts was taken only on the 18 December 2008 and the Food Security regulation was adopted on the 16 December 2008 leading to the above carryovers of commitment appropriations.

In 2009, all the commitment appropriations carried over were implemented.

(M€)

Carryover of Payment Appropriations			
Budget Item	Heading	Amount carried over	Balance at year end
01 04 05	Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs)	10.0	0
10 04 01 01	Completion of previous joint programme – EC	1.0	0.9
10 04 01 02	Completion of previous joint programme – Euratom	0.1	0.02
14 05 02	Computerisation of the excise system (EMCS)	1.7	0
26 03 01 01	Pan-European e-Government services to public administrations, enterprises and citizens (IDABC)	4.0	1.5
06 01 04 12	Galileo Programme - Expenditure on administrative management	0.9	0.5
	<b>HEADING 1a – Total</b>	<b>17.7</b>	<b>2.92</b>
13 05 03 01	Cross-border cooperation (CBC) - Contribution from Heading 1-b	15.0	15.0
	<b>HEADING 1b – Total L</b>	<b>15.0</b>	<b>15.0</b>
05 04 05 01	Rural development programmes	774.8	50.8
05 08 02	Surveys on the structure of agricultural holdings	5.4	0.2
05 08 03	Restructuring of systems for agricultural surveys	0.8	0.01
07 03 09 02	Subsidy for the European Environment Agency – Subsidy under Title 3	0.5	0.5
07 03 11	Pilot project - Forest protection and conservation	1.2	0
07 03 13	Preparatory action - An integrated coastal communication and risk management system	0.5	0.5
11 04 01	Closer dialogue with the fishing industry and those affected by the common fisheries policy	0.2	0.2
11 09 01	Preparatory action - Maritime policy	0.4	0.4
	<b>HEADING 2 – Total</b>	<b>783.9</b>	<b>52.5</b>
18 05 05 01	European Police College - Subsidy under Titles 1 & 2	2.5	2.5
18 05 05 02	European Police College - Subsidy under Title 3	3.1	3.1
18 08 01	Prince - Area of freedom, security and justice	0.3	0.3
	<b>HEADING 3a – Total</b>	<b>5.9</b>	<b>5.9</b>
13 06 01	European Union Solidarity Fund - Member States	7.6	0
	<b>HEADING 3b – Total</b>	<b>7.6</b>	<b>0</b>
05 05 01 01	The Sapard pre-accession instrument - Completion of the programme (2000 to 2006)	165.3	136.6
07 02 03	Pilot project - Environmental monitoring of the Black Sea Basin and a common European framework programme for the development of the Black Sea region	0.5	0.5
13 05 02	Instrument for Pre-Accession Assistance (IPA) - Regional Development component	157.3	0
19 11 02	Information programmes for non-member countries	2.4	2.4
	<b>HEADING 4 – Total</b>	<b>325.5</b>	<b>139.5</b>
03 03 02	Damage requests resulting from legal procedures against the Commission's decisions in the field of competition policy	3.8	0.7
	<b>HEADING 5 – Total</b>	<b>3.8</b>	<b>0.7</b>
	<b>GRAND TOTAL</b>	<b>1 159.5</b>	<b>216.5</b>

As to Rural development programmes, Commission's intention to carry forward some M€700 had been announced during the budgetary procedure for 2009. The late approval of a significant number of 2008 programmes led to an increase of payment requests in 2009 to meet obligations from 2008, when at the same time the 2009 appropriations were decreased.

The carryover for the completion of SAPARD e-accession instrument was a direct consequence of the under-utilisation of payment appropriations after the Commission's decision to suspend payments to Bulgaria and Romania in July 2008.

The carryover for *Instrument for Pre-Accession Assistance (IPA)* was due to late financing decisions concerning Turkey and the Former Yugoslav Republic of Macedonia (FYROM) postponed the pre-financing payments budgeted for 2008 to 2009.

(M€)

Commitment Appropriations to be made available again		
Budget Item	Heading	Amount to be made available again
04 02 03	Completion of European Social Fund (ESF) Objective 1 (prior to 2000)	0.02
	<b>HEADING 1b – Total</b>	<b>0.02</b>

(M€)

Total of Non Automatic Carryover Per MFF heading				
MFF heading	Description	Carryover decision CA	Commitments made available again	Carryover by decision PA
1a	Competitiveness	3.2	-	17.7
1b	Cohesion	15.9	0.02	15.0
2	Natural resources	0.3	-	783.9
3a	Freedom, security, justice	75.1	-	5.9
3b	Citizenship	7.6	-	7.6
4	EU as global partner	270.6	-	325.5
5	Administration (COM)	-	-	3.8
<b>Total</b>		<b>372.8</b>	<b>0.02</b>	<b>1 159.5</b>

### A.3.2 Implementation of Carryover from 2008

Commitment appropriations were all used. The total implementation of payment appropriations is presented in the table below:

(M€)

Total Implementation of PA carried over from 2008							
MFF Heading	PA carryover non-automatic	Implemented	PA automatic carryover	Implemented	Total PA	Implemented	%
1a	17.8	15.0	129.9	107.9	147.7	122.9	83%
1b	15.0	0	13.6	9.9	28.6	9.9	35%
2	783.9	731.4	45.2	41.4	829.1	772.8	93%
3a	5.9	0	2.9	2.2	8.8	2.2	25%
3b	7.6	7.6	6.5	5.7	14.1	13.3	94%
4	325.5	186.0	52.8	38.1	378.3	224.1	59%
5	3.8	3.1	359.9	306.6	363.7	309.7	85%
<b>Total</b>	<b>1 159.5</b>	<b>943.1</b>	<b>610.8</b>	<b>511.7</b>	<b>1 770.3</b>	<b>1 454.8</b>	<b>82%</b>

## A.4 AMENDING BUDGETS 2009

### A.4.1 Summary Table of Amending Budgets 2009

(M€)

AB	Date of adoption	Main subject	Official Journal	Impact on CA	Impact on PA
1	11/03	Mobilisation of the Solidarity Fund Romania	OJ L 99 - 17/4/2009	3b: +12	1b: -12 3b: -12
2	22/04	Agencies (SESAR, ECDC), Food Facility, ENTR	OJ L 157 - 19/06/2009		
3	22/04	New Own Resources Decision	OJ L 174 - 03/07/2009		
4	6/05	Recovery Plan	OJ L 132 - 29/05/2009	2: +2 600	2: +76
5	6/05	2008 Surplus	OJ L 174 - 03/07/2009		
6	15/09	Own Resources	OJ L 293 - 10/11/2009		
7	15/09	Mobilisation of the Solidarity Fund France	OJ L 293 - 10/11/2009	3b:+109	3b:+109
8	15/09	Agencies (EUROPOL, EUROJUST), OLAF and Blue tongue	OJ L 293 - 10/11/2009	2:+49 3a:+2	
9	21/10	Mobilisation of the Solidarity Fund Italy	OJ L 326 - 11/12/2009	3b:+493	1a: -233 2: -261 3b:+493
10	15/12	Revision of Own Resources, surplus leftovers from the global transfer, 2nd batch for EERP	OJ L 78 -24/03/2010	2:-439 5:-97	1a:-505 2: -2 399 4:-244 5:-97

See also the Amending budgets in Part C "Own resources" pp 114-115.

### A.4.2 Impact of Amending Budgets between MFF Headings Excluding Reserves

(M€)

Heading	CA	PA
1a. Competitiveness	0	-738
1b. Cohesion	0	-12
2. Natural resources	259	-2 633
3a. Freedom, security, justice	2	0
3b. Citizenship	615	615
4. EU as global partner	0	-244
5. Administration	-55	-55
<b>Total COM</b>	<b>821</b>	<b>-3 066</b>
Other Institutions	-43	-43
<b>Total</b>	<b>778</b>	<b>-3 109</b>

In this presentation, the impact of amending budgets to reserves is shown in form of transfers released from the reserves (see item A.5).

## A.5 TRANSFERS 2009

### A.5.1 Total Impact of Transfers

In 2009, 54 transfers (2008: 48) were submitted to the Budget authority, 52 for decision (2008: 42) and 2 for info (2008: 6).

Transfers affect the total appropriations

- by increasing them with amounts released from provisional appropriations/current reserve
- by transforming assigned revenue to appropriations (FR 25a article) provided that the revenue is used for the purpose to which it is assigned.
- and appropriations between headings
- by modifying sometimes the breakdown between headings.

The impact of transfers is summarised in the table below which shows also the transfers from all reserves:

(M€)

Commitment Appropriations								
MFF Heading	(1) Transfers from the current reserve <sup>4</sup>	(2) Unused current reserve	(3) Transfers from other reserves	(4) Unused other reserves	(5) Transfers from assigned revenue	(6) BA transfers from budget lines	(7) BA transfers to budget lines	(8=1+5+7-6) Total impact of transfers
1a. Competitiveness	2 001	0.4	53	447		-79	82	2 004
1b. Cohesion	13					0	0	13
2. Natural resources	1				375	-3	3	376
3a. Freedom, security, justice	0					-0.5	0.5	0
3b. Citizenship	5					-2	2	5
4. EU as global partner	79		188	56		-33	33	79
5. Administration	42					-29	26	39
<b>Total</b>	<b>2 141</b>	<b>0.4</b>	<b>241</b>	<b>503</b>	<b>375</b>	<b>-146</b>	<b>146</b>	<b>2 516</b>

<sup>4</sup> The Commission released M€2 000 from provisional appropriations after adoption of the legal base.

(M€)

Payment appropriations										
MFF Heading	(1) Transfers from the current reserve <sup>5</sup>	(2) Unused current reserve	(3) Transfers from other reserves	(4) Unused other reserves	(5) Transfers from assigned revenue	(6) BA transfers from budget lines	(7) BA transfers to budget lines	(8=6+7) Difference of BA transfers	(9) Difference of COM transfers	(10=1+5+7-6) Total impact of transfers
1a. Competitiveness	76	0.7				-278	230	-47	+3	32
1b. Cohesion	0	0				-1 053	1 000	-53	-24	-77
2. Natural resources	1	0			375	-3	3	0	-5	371
3a. Freedom, security, justice	0	0				-8	119	111	0	111
3b. Citizenship	2	3				-13	5	-8	+6	0
4. EU as global partner	4	0	15	229		-428	428	0	+19	23
5. Administration	42	0				-29	26	-3	0	39
<b>Total</b>	<b>125</b>	<b>3</b>	<b>15</b>	<b>229</b>	<b>375</b>	<b>-1 812</b>	<b>1 812</b>	<b>0</b>	<b>0</b>	<b>500</b>

Unused current reserve was the following:

(M€)

Budget line	Heading	Description	Current reserve CA	Current reserve PA	PA released
06 02 09 02	1a	European GNSS Supervisory Authority (GSA) Subsidy under Title 3	0.39	0.39	0
15 02 23	1a	Preparatory action Erasmus-style programme for apprentices	-	0.39	0.40
17 03 07 01	3 a	European Food Safety Authority Subsidy under Titles 1 and 2	-	2.55	2.00
		<b>Total</b>	<b>0.39</b>	<b>3.33</b>	<b>2.40</b>

By comparison, the current/unused reserve at year end 2008 was M€8 for CA and M€30 for PA.

The other reserves were *Reserve for the European Globalisation Adjustment Fund* in Heading 1a and *Emergency aid reserve* in Heading 4.

### A.5.2 The Global Transfer

The Global Transfer, adopted on 3 December, concerned only payment appropriations, the volume of reinforcement and reductions totalled M€ 487 (2008: M€ 631) broken down to headings as follows:

(M€)

MFF Heading	Reinforcements	Reductions	Impact between headings
1a. Competitiveness	63	-109	-46
2. Natural Resources	0.1	-0.1	0
3a. Freedom, Security and Justice	58	-1	57
3b. Citizenship		-8	-8
4. EU as a Global partner	366	-366	0
5. Administration	0.1	-3	-3
<b>Total</b>	<b>487</b>	<b>- 487</b>	<b>0</b>

<sup>5</sup> The Commission released M€2 000 from provisional appropriations after adoption of the legal base.

In total, 192 budget lines (2008: 95) were concerned, 59 for reinforcement and 133 for reductions (2008: 26 and 69). In headings 3b, 4 and 5 the Global transfer was the sole adjustment by transfer between headings. A complete summary on BA transfers is given in Annex I.

## A.6 2009 IMPLEMENTATION OVERVIEW

### A.6.1 Implementation of Authorised Appropriations 2009

The implementation table of consolidated authorised appropriations below includes assigned revenue and other institutions.

(M€)

Consolidated Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations <sup>6</sup>	Actual 2009	Rate	Actual 2008	Carryover to 2010
<b>CA</b>	133 657	381	778	516	2 000	8 585	145 917	142 546	98%	134 518	2 553
<b>PA</b>	116 015	2 132	-3 109	424	76	9 026	124 569	118 361	96%	116 545	4 519
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	155 045	53 923	142 546	64 432		1 946		177 272	+14%		

(M€)

Implementation Table Commission											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations <sup>7 *</sup>	Actual 2009	Rate	Actual 2008	Carryover to 2010
<b>CA</b>	130 808	373	821	516	2000	8 429	142 947	139 779	98%	131 733	2 487
<b>PA</b>	113 167	1 770	-3 066	424	76	8 860	121 235	115 590	96%	113 828	4 127
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	154 680	53 601	139 779	61 988		-1 924		176 944	+14%		

These implementation rates are strongly affected by the inclusion of assigned revenue which by nature is different from the budgetary appropriations.

Before the analysis on the implementation of budgetary appropriations (appropriations adopted in the budget 2009 and the carried over appropriations of the budget 2008) a short summary table of the assigned revenue implementation is presented below.

6 Includes the current reserve CA M€0.4 and PA M€3.3.

7 Includes the current reserve CA M€0.4 and PA M€3.3.

## A.6.2 Implementation of Assigned Revenue Appropriations

Overall, implementation of all types of assigned revenue in 2009 reached B€ 6.2 in commitments (74% of available appropriations) and B€6.1 in payments (69%). These levels of implementation compare quite favourably with 2008, when implementation reached 42% in commitments and 40% in payments, and even more with 2007, when implementation reached 33% in commitments and 31% in payments. The improved implementation is due to the improved implementation of recoveries.

(M€)

End-December 2009 implementation of assigned revenue: Commitments				
MFF Heading	Assigned revenue available in 2009	Implementation as at end-December	Implementation as at end-December	Available at end-December
			(%)	
1A. Competitiveness	1 703	794	47%	909
1B. Cohesion	2	2	100%	0
2. Natural Resources	6 011	5 071	84%	941
3A. Freedom, Security, Justice	29	15	52%	14
3B. Citizenship	84	48	57%	36
4. EU as a Global Partner	339	173	51%	166
5. Commission Administration	260	155	60%	105
<b>Total</b>	<b>8 429</b>	<b>6 258</b>	<b>74%</b>	<b>2 171</b>
Decentralised Agencies	100	62	62%	38
Other institutions	156	100	64%	56

(M€)

End-December 2009 implementation of assigned revenue: Payments				
MFF Heading	Assigned revenue available in 2009	Implementation as at end-December	Implementation as at end-December	Available at end-December
			(%)	
1A. Competitiveness	2 139	684	32%	1 455
1B. Cohesion	-	-	-	-
2. Natural Resources	6 002	5 078	85%	924
3A. Freedom, Security, Justice	26	18	69%	8
3B. Citizenship	105	45	43%	60
4. EU as a Global Partner	326	195	60%	131
5. Commission Administration	262	134	51%	128
<b>Total</b>	<b>8 860</b>	<b>6 154</b>	<b>69%</b>	<b>2 706</b>
Decentralised Agencies	100	63	63%	37
Other institutions	167	99	59%	58



(M€)

Implementation of assigned revenue by source: Commitments			
	Assigned revenue available in 2009	Implementation as at end-December	Implementation as at end-December (%)
<u>RECOVERIES in 2009, of which:</u>			
- EAGF receipts*	734	576	78%
- Sugar Restructuring Fund receipts	1 741	973	56%
- <i>Decentralised Agencies</i>	53	15	29%
- Other	441	135	31%
<b>Sub-total</b>	<b>2 916</b>	<b>1 683</b>	<b>58%</b>
<u>RECOVERIES carried forward from 2008, of which:</u>			
- EAGF receipts*	1485	1477	99%
- Sugar Restructuring Fund receipts	2 045	2 045	100%
- <i>Decentralised Agencies</i>	40	40	100%
- Other	253	241	95%
<b>Sub-total</b>	<b>3 783</b>	<b>3 763</b>	<b>100%</b>
EFTA	230	229	100%
PECO	233	129	55%
JRC competitive income	343	57	17%
Other assigned revenues	864	347	40%
Coal and Steel income	57	46	81%
<b>Total</b>	<b>8 426</b>	<b>6 254</b>	<b>74%</b>

(M€)

Implementation of assigned revenue by source: Payments			
	Assigned revenue available in 2009	Implementation as at end-December	Implementation as at end-December (%)
<u>RECOVERIES in 2009, of which:</u>			
- EAGF receipts*	734	583	79%
- Sugar Restructuring Fund receipts	1 741	973	56%
- <i>Decentralised Agencies</i>	53	17	32%
- Other	432	171	40%
<b>Sub-total</b>	<b>2 907</b>	<b>1 727</b>	<b>59%</b>
<u>RECOVERIES carried forward from 2008, of which:</u>			
- EAGF receipts*	1478	1476	100%
- Sugar Restructuring Fund receipts	2 045	2 045	100%
- <i>Decentralised Agencies</i>	40	40	100%
- Other	239	231	97%
<b>Sub-total</b>	<b>3 762</b>	<b>3 752</b>	<b>100%</b>
EFTA	219	204	93%
PECO	258	116	45%
JRC competitive income	249	46	18%
Other assigned revenues	1 407	257	18%
Coal and Steel income	58	52	90%
<b>Total</b>	<b>8 860</b>	<b>6 154</b>	<b>69%</b>

\* Assigned revenue originating from clearance of accounts decisions on conformity, irregularities and from the milk levy.

(M€)

<b>End-December 2009 implementation of recoveries carried forward from 2008: Commitments</b>				
<b>MFF Heading</b>	<b>Assigned revenue carried forward from 2008</b>	<b>Implementation as at end-December</b>	<b>Implementation as at end-December (%)</b>	<b>Available at end-December</b>
1A. Competitiveness	68	62	92%	6
1B. Cohesion	-	-	-	-
2. Natural Resources	3 530	3 522	100%	8
3A. Freedom, Security, Justice	7	4	63%	3
3B. Citizenship	12	12	99%	0
4. EU as a Global Partner	69	66	95%	3
5. Commission Administration	97	97	100%	0
<b>Total</b>	<b>3 783</b>	<b>3 763</b>	<b>99%</b>	<b>20</b>
Decentralised Agencies	40	40	100%	0

(M€)

<b>End-December 2009 implementation of recoveries carried forward from 2008: Payments</b>				
<b>MFF Heading</b>	<b>Assigned revenue carried forward from 2008</b>	<b>Implementation as at end-December</b>	<b>Implementation as at end-December (%)</b>	<b>Available at end-December</b>
1A. Competitiveness	65	63	97%	2
1B. Cohesion	-	-	-	-
2. Natural Resources	3 523	3 521	100%	2
3A. Freedom, Security, Justice	4	4	98%	0
3B. Citizenship	12	12	99%	0
4. EU as a Global Partner	61	59	97%	2
5. Commission Administration	97	93	96%	4
<b>Total</b>	<b>3 762</b>	<b>3 752</b>	<b>100%</b>	<b>10</b>
Decentralised Agencies	40	40	100%	0

### **A.6.3 Implementation of Budgetary Appropriations 2009**

#### **A.6.3.1 2009 Implementation Overview of Commission Appropriations**

Overall, the implementation of commitment appropriations as at 31 December 2009 amounted to B€133.5 (99.6% of the appropriations available in the 2009 budget i.e. excluding unreleased reserves), whereas that of payment appropriations amounted to B€109.4 (97.6%). The corresponding implementation for 2009 was 99% for commitment appropriations and 97% for payment appropriations.

After taking into account the carry-over by Commission decision and the automatic carry-over to 2009, the implementation rate of final budget appropriations reaches 99.9% for commitments and 98.9% for payments. Such a relatively good result needs to be further qualified, especially with regard to payment appropriations, as it was only achieved after an Amending Budget at the end of 2009 reduced payment appropriations by B€3.1 and commitments by B€0.4.

The under-implementation of commitment appropriations after carry-over amounts to M€177 the most significant amounts being for *Commission administrative expenditure* (M€38), *Operational technical assistance for rural development* (M€17), *Pensions* (M€16), *Operational technical assistance for cohesion policy* (M€15), *Animal and plant health* (M€8), and *Customs 2013* (M€5).

The under-implementation of payment appropriations after carry-over amounts to B€1.3 and mostly relates to, the *Instrument for Pre-accession* (M€274), the *European Social Fund* (M€244), the *Financial Instrument for Fisheries Guidance and European Fisheries Fund* (M€77), *Commission administrative expenditure* (M€73), *Rural development* (M€72), *Research Framework programmes* (M€63), *Animal and plant health* (M€46) and *Competitiveness and Innovation framework programme* (M€43).

The decision for the carry-over was taken by the Commission on 09 February 2009, in accordance with Article 9 of the Financial Regulation and concerns the carry-over to 2009 of unused commitment appropriations of some M€318 and payment appropriations of some M€872. Another M€562 of payment appropriations concerning administrative expenditure was carried over automatically.

The following below shows budget implementation at end-2009, in M€ and as a share of available appropriations, both for commitments and payments, as well as under-implementation at year-end, both before and after carry over to 2010 excluding reserves.

(M€)

Implementation as at 31 December 2009: Commitment and Payment Appropriations								
Heading	Implementation as at end-2009		Implementation as at end-2009 (%)		Under-implementation as at end-2009		Under-implementation after carry over	
	CA	PA	CA	PA	CA	PA	CA	PA
1A. Competitiveness	13 243	10 067	99.4 %	96.2 %	85	403	42	169
1B. Cohesion	48 405	33 933	99.9 %	97.2 %	37	983	16	277
2. Natural Resources of which:	56 413	50 799	99.5 %	99.4 %	294	306	41	244
<i>Market expenditure &amp; direct aids</i>	<i>41 422</i>	<i>41 283</i>	<i>100.0 %</i>	<i>99.8 %</i>	<i>12</i>	<i>94</i>	<i>12</i>	<i>55</i>
3A. Freedom, Security, Justice	933	667	99.1 %	90.4 %	9	71	9	69
3B. Citizenship	1 269	1 264	99.6 %	96.9 %	5	41	5	33
4. EU as a Global Partner	8 309	7 788	99.9 %	94.4 %	10	462	10	372
5. Commission Administration	4 740	4 711	98.9 %	91.3 %	55	446	54	110
6. Compensation RO and BG	209	209	100.0 %	100.0 %	0	0	0	0
<b>Total</b>	<b>133 520</b>	<b>109 436</b>	<b>99.6 %</b>	<b>97.6 %</b>	<b>496</b>	<b>2 711</b>	<b>177</b>	<b>1 276</b>
Other institutions	2 667	2 671	92.9%	84.3%	147	496	137	171
<b>Total consolidated</b>	<b>136 187</b>	<b>112 107</b>	<b>99.5%</b>	<b>97.2%</b>	<b>643</b>	<b>3 207</b>	<b>314</b>	<b>1 447</b>

(M€)

Implementation by Policy Area					
Title	Policy Area	CA implemented	%	PA implemented	%
01	Economic and Financial Affairs	421	99%	315	97%
02	Enterprise	657	99%	531	88%
03	Competition	90	99%	93	90%
04	Employment and Social Affairs	11 188	100%	8 900	90%
05	Agriculture and Rural Development	54 989	99%	50 145	99%
06	Energy and Transport	4 728	100%	2 192	94%
07	Environment	451	98%	344	88%
08	Research	4 732	100%	4 526	98%
09	Information Society	1 440	100%	1 280	99%
10	Direct Research	365	98%	354	89%
11	Fisheries	974	99%	591	83%
12	Internal Market	65	98%	65	88%
13	Regional Policy	38 519	100%	26 738	100%
14	Taxation and Customs Union	125	96%	119	93%
15	Education and Culture	1 397	100%	1 324	99%
16	Press and Communication	212	99%	202	90%
17	Health and Consumer Protection	665	99%	512	84%
18	Area of freedom. security and justice	991	99%	725	90%
19	External Relations	4 052	100%	3 614	97%
20	Trade	77	98%	76	89%
21	Development and Relation with ACP Countries	2 247	100%	1 615	95%
22	Enlargement	1 084	100%	1 261	91%
23	Humanitarian Aid	906	100%	793	93%
24	Fight against Fraud	77	99%	71	89%
25	Commission's Policy Coordination and Legal Advice	183	99%	181	89%
26	Commission's Administration	985	99%	983	87%
27	Budget	269	100%	268	96%
28	Audit	10	99%	10	92%
29	Statistics	129	98%	113	92%
30	Pensions	1 117	98%	1 117	98%
31	Language services	375	99%	376	93%
	<b>Total Commission</b>	<b>133 520</b>	<b>100%</b>	<b>109 436</b>	<b>98%</b>
	Other institutions	2 667	93%	2 671	84%
	<b>GRAND TOTAL</b>	<b>136 187</b>	<b>100%</b>	<b>112 107</b>	<b>97%</b>

### A.6.3.2 Comparison of Budget and Actual Amounts 2009

#### Expenditure

The year 2009 saw the EU Budget still in transition, from one multiannual Financial Framework to the next. Commitment appropriations reflected the spending orientations agreed for the new programming period 2008–2013, whereas the part of the payment claims still related to the 2000–2007 Financial Framework was close to 12%.

In commitments, the initial budget and hence the political targets set were carried out virtually as planned. The implementation rate excluding the unused reserves (M€447 for Globalisation Fund and M€56 for Emergency aid) reached 99.6% of the budget slightly adjusted during the year. Heading 2 *Natural resources* commitments were increased by M€259 (recovery plan M€+600 for

Rural development and end-year cut of M€-390 and blue tongue measures M€+49) and Heading 5 Administration decreased by M€55. These represent together an increase of only 0.15 % to the initial budget, when the increase of M€ 615 for the European Solidarity Fund is not taken into account because of its nature as a reserve for unforeseeable expenditure.

Implementation rate for payments excluding unused Emergency aid reserve was 95% of the initial budget and 97% of the final budget.

The main reductions in payment appropriations were made via Amending budgets in Heading 1a Competitiveness M€-738 (of which Research M€448), in Heading 2 Natural resources M€-2 632 (Rural development M€2 192) and Enlargement M€244.

The unused voted appropriations excluding reserves amount to M€2 395 and consist mainly of European Social Fund – Convergence (M€674), Regional competitiveness (M€248), Instrument for Pre-accession (M€142), Commission Administration (M€394) and Competitiveness (M€377 spread all over the Heading 1a).

### A.6.3.3 Implementation Compared to Initial Budget 2009

(M€)

Comparison of the implementation of the final budget						
Heading	Implementation 2009		As % of the final budget		As % of the initial budget	
	CA	PA	CA	PA	CA	PA
1A. Competitiveness	13 240	9 944	99%	97%	118%	90%
1B. Cohesion	48 390	33 923	100%	97%	100%	97%
2. Natural Resources	56 413	50 026	100%	100%	100%	95%
3A. Freedom, Security, Justice	857	664	99%	91%	99%	108%
3B. Citizenship	1 261	1 250	100%	97%	195%	186%
4. EU as a Global Partner	8 038	7 564	100%	96%	103%	94%
5. Commission Administration	4 740	4 401	99%	97%	99%	91%
6. Compensation RO and BG	209	209	100%	100%	100%	100%
<b>Total Commission</b>	<b>133 147</b>	<b>107 981</b>	<b>100%</b>	<b>98%</b>	<b>102%</b>	<b>96%</b>
5. Other institutions	2 659	2 344	95%	84%	93%	82%
<b>GRAND TOTAL</b>	<b>135 806</b>	<b>110 325</b>	<b>99%</b>	<b>98%</b>	<b>102%</b>	<b>96%</b>

In this comparison, carryovers and excluded as additional appropriations, the initial budget is presented without reserves and the final budget without unreleased reserves.

<b>Comparison of implementation of the initial budget and the final budget by MFF chapter</b>					
<b>MFF Chapters</b>		<b>CA</b>		<b>PA</b>	
		<b>On final budget</b>	<b>On initial budget</b>	<b>On final budget</b>	<b>On initial budget</b>
<b>1a. Competitiveness for growth and employment</b>					
1.1.1	Seventh Research framework programme	100%	99%	98%	90%
1.1.2	Decommissioning	93%	93%	91%	73%
1.1.3-5	Transport	100%	99%	100%	96%
1.1.6	Lifelong Learning	100%	100%	99%	96%
1.1.7	Competitiveness and innovation framework programme (CIP)	100%	101%	86%	58%
1.1.8	Social policy agenda	98%	98%	92%	91%
1.1.9	Customs and Fiscalis	93%	93%	99%	128%
1.1.10	Nuclear decommissioning	100%	100%	100%	100%
1.10.11	European globalisation adjustment fund	100%	100%	23%	-
1.1.12	EEPR - Energy projects to aid economic recovery	100%	-	0%	-
	<b>Sub-Total</b>	<b>99%</b>	<b>118%</b>	<b>97%</b>	<b>90%</b>
<b>1b. Cohesion For Growth And Employment</b>					
1.2.1	Structural Funds	100%	100%	97%	97%
1.2.11	Convergence objective	100%	100%	97%	103%
1.2.12	Regional competitiveness and employment objective	100%	100%	96%	83%
1.2.13	European territorial cooperation objective	99%	100%	98%	88%
1.2.14	Technical assistance	88%	87%	74%	67%
1.2.2	Cohesion Fund	100%	100%	100%	97%
	<b>Sub-Total</b>	<b>100%</b>	<b>100%</b>	<b>97%</b>	<b>97%</b>
<b>2. Preservation And Management Of Natural Resources</b>					
2.0.1	Market related expenditure and direct aids	100%	99%	100%	95%
2.02	Rural development	98%	100%	100%	78%
2.03	European Fisheries Fund	100%	100%	79%	52%
2.0.4	Fisheries governance and international agreements	98%	96%	90%	90%
2.0.5	Life+	99%	99%	91%	58%
	<b>Total – Preservation and Management of Natural Resources</b>	<b>100%</b>	<b>101%</b>	<b>100%</b>	<b>95%</b>
<b>3a. Freedom, Security And Justice</b>					
3.1.1	Solidarity and management of migration flows	99%	98%	98%	136%
3.1.2	Security and safeguarding liberties	100%	99%	73%	64%
3.1.3	Fundamental rights and justice	99%	99%	86%	82%
	<b>Sub-Total</b>	<b>99%</b>	<b>99%</b>	<b>91%</b>	<b>108%</b>
<b>3b. Citizenship</b>					
3.2.1	Public health and consumer protection programme	100%	105%	91%	95%
3.2.2	Culture 2007	100%	100%	99%	99%
3.2.3	Youth in action	100%	100%	99%	99%
3.2.4	Media	100%	100%	100%	101%
3.2.5	Europe for citizens	100%	100%	99%	95%
3.2.6	Rapid response and preparedness	82%	75%	67%	53%
3.2.7	Communication actions	100%	100%	94%	92%
3.2.8	European Union Solidarity Fund — Member States	100%	-	100%	-
	<b>Sub-Total</b>	<b>100%</b>	<b>195%</b>	<b>97%</b>	<b>186%</b>
<b>4. The European Union as a Global Partner</b>					
4.0.1	Instrument for Pre-Accession (IPA)	100%	100%	94%	85%
4.0.2	European Neighbourhood and Partnership Instrument (ENPI)	100%	101%	100%	107%
4.0.3	Development Cooperation Instrument (DCI)	100%	103%	98%	94%
4.0.4	Instrument for Stability	100%	99%	90%	75%
4.0.5	Humanitarian aid	100%	114%	93%	99%
4.0.6	Macroeconomic assistance	100%	91%	100%	14%
4.0.7	Common Foreign and Security Policy (CFSP)	100%	100%	99%	134%
4.0.8	EC guarantees for lending operations	100%	100%	100%	100%
4.0.10	Industrialised Countries Instrument	100%	100%	71%	71%
4.0.11	Democracy and Human Rights	100%	100%	87%	84%
4.0.12	Instrument for Nuclear Safety Cooperation	100%	100%	100%	115%
	<b>Total – European Union as a Global Partner</b>	<b>99%</b>	<b>100%</b>	<b>93%</b>	<b>83%</b>
<b>5. Administration</b>					
5.0.1	Commission (excluding pensions)	99%	99%	89%	89%
5.0.3	Pensions (all institutions)	99%	97%	99%	97%
5.0.4	European schools	100%	102%	98%	100%
	<b>Total - Administration</b>	<b>99%</b>	<b>99%</b>	<b>98%</b>	<b>95%</b>
	<b>GRAND TOTAL</b>	<b>100%</b>	<b>102%</b>	<b>98%</b>	<b>95%</b>

#### **A.6.3.4 Administrative and Support Expenditure (Outside Heading 5)**

Overall, the implementation of commitment appropriations for administrative and support expenditure (including executive agencies) under the various policy Headings reached 98%, leaving some M€21 available. After the automatic carry-over to 2009, the implementation of payment credits for the year 2009 reached a level of 93%. The implementation of payment appropriations carried forward from 2009 reached 86%, leaving some M€30 unused. The situation has improved with regard to 2009 and the careful needs assessment will continue in the context of preparing the 2011 draft budget to be consistent with higher implementation rates

In accordance with provisions in the relevant legal bases, certain administrative or support expenditure (e.g. for external personnel in delegations, studies, publications) as well as the running costs of executive agencies can be charged directly to programmes, in order to support their implementation (so-called former "BA-lines"<sup>8</sup>).

Implementation overview: the implementation of commitment appropriations for the ex-BA lines reached 98%, leaving M€ 21 available. The analysis of the implementation of payment appropriations may be broken down into two elements:

Payments on 2009 credits: the implementation of credits for the year 2009 reached 79% compared to 60% in 2009. The amount corresponding to the difference between the amounts committed (M€1 072) and the amounts paid (M€ 869) has been subject to an automatic carry over, as described in Section 9 above.

Payments on 2008 credits carried forward to 2009: the implementation of payment appropriations carried forward automatically from 2008 to 2009 reached 86% compared to 72% in 2009, leaving M€30 unused. Though substantially improved compared to last year's figures there is room for further improvement of the implementation for this type of administrative support expenditure.

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8 Before reorganising the presentation of the budget by activity, a number of spending programme had the 'main' operational budget line in Part 'B' of the budget followed by a corresponding line covering administrative and support expenditure; those budget items were known as 'BA' lines where the 'A' stands for 'administrative'.

## A.7 RAL-SITUATION

### A.7.1 Consolidated Summary of Commitments Outstanding

RAL Evolution per Heading in 2009									
Policy Area	Commitments outstanding at the end of previous year				Commitments of the year				Total commitments outstanding at the end of the year
	Commitments carried forward from previous year	Decommitments/ Revaluations/ Cancellations	Payments	Commitments outstanding at the end of the year	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried over	Commitments outstanding at the end of the year	
1a Competitiveness	16 607	367	6 528	9 712	14 037	4 223	10	9 804	19 516
1b. Cohesion	103 190	279	33 364	69 547	48 407	569	1	47 838	117 384
2. Preservation and management of natural resources, of which:	14 123	189	7 370	6 564	61 484	48 507	0	12 977	19 541
<i>Market related expenditure and direct aids</i>	485	42	261	182	46 485	46 088	0	397	579
3a. Freedom, Security and Justice	861	80	303	477	948	381	0	568	1 044
3b. Citizenship	674	64	257	353	1 316	1 051	0	265	618
4. The EU as a global partner	18 840	876	5 455	12 509	8 481	2 528	0	5 953	18 462
5. Administration (COM)	384	56	325	4	4 895	4 520	1	375	379
6. Compensations	0	0	0	0	209	209	0	0	0
<b>Total</b>	<b>154 680</b>	<b>1 912</b>	<b>53 601</b>	<b>99 166</b>	<b>139 779</b>	<b>61 988</b>	<b>12</b>	<b>77 778</b>	<b>176 944</b>
Other institutions	365	34	321	11	2 767	2 450	0	317	327
<b>GRAND TOTAL</b>	<b>155 045</b>	<b>1 946</b>	<b>53 923</b>	<b>99 177</b>	<b>142 546</b>	<b>64 438</b>	<b>12</b>	<b>77 778</b>	<b>177 272</b>



The share of non-differentiated appropriations (Agricultural markets in Heading 2, not meaningful compared to the Rural Development and virtually all heading 5) is M€ 603. Consequently, the analysis can be concentrated to differentiated appropriations. The outstanding commitments of differentiated appropriations at 31.12.2009 correspond to 2 times the commitments implemented in 2009 and 2.8 times the payments. This can be considered satisfactory, provided that the breakdown by year of origin and by EU policy are in balance

### A.7.2 RAL per Year of Origin

The structure of outstanding commitments by year of origin is shown in the table below:

(M€)

RAL per year of origin by policy area									
MFF Heading	<2003	2003	2004	2005	2006	2007	2008	2009	Total
1. Sustainable growth	626	624	1 268	2 814	18 347	11 584	43 995	57 642	136 901
2. Preservation and management of natural resources	73	23	27	98	1 912	167	4 264	12 977	19 541
3. Citizenship, Freedom, Security and Justice	18	15	36	45	86	257	373	832	1662
4. The EU as a global partner	991	431	711	1 020	2 632	2 455	4 270	5 953	18 462
5. Administration			0.01	0.02	0.24	0.8	3	375	379
<b>Total Commission</b>	<b>1 709</b>	<b>1 093</b>	<b>2 042</b>	<b>3 977</b>	<b>978</b>	<b>14 463</b>	<b>52 905</b>	<b>77 778</b>	<b>176 944</b>
<b>As %</b>	<b>1%</b>	<b>0.6%</b>	<b>1%</b>	<b>2%</b>	<b>13%</b>	<b>8%</b>	<b>30%</b>	<b>44%</b>	<b>100%</b>
Other Institutions							11	317	327
<b>GRAND TOTAL</b>	<b>1 709</b>	<b>1 093</b>	<b>2 042</b>	<b>3 977</b>	<b>22 978</b>	<b>14 463</b>	<b>52 915</b>	<b>78 095</b>	<b>177 272</b>

This table shows that 82% of the RAL stays within the limits of the general reference of the N+2 rule and that it diminishes considerably every year with the exception of 2006, the last year of the previous programming period which does not follow the general pattern of yearly absorption.

### A.7.3 Main Chapters

The table below shows the main chapters in terms of the RAL of differentiated appropriations and their corresponding share of differentiated appropriations as at 31.12.2009.

(B€)

MFF Chapter	RAL	As %	Implementation of differentiated CA	As %
Convergence	69.1	39%	29.7	34%
Cohesion Fund	23.1	13%	9.3	11%
Rural Development	16.6	9%	13.7	16%
Research	11.6	7%	5.9	7%
<b>Sub-total</b>	<b>120.4</b>	<b>68%</b>	<b>58.6</b>	<b>67%</b>
<b>Total</b>	<b>176.3</b>	<b>100%</b>	<b>87.4</b>	<b>100%</b>

This table shows that the time lag between the commitment made and the payment made resulting to the RAL is virtually the same in all major EU policies.

#### A.7.4 Situation of the Programmes

The overall situation of programmes at the end of the third year of the programming period is summarised in the table below:

(M€)

Heading	Programme allocation	CA implemented 2009	%	CA implemented 2008	PA implemented 2009	%	PA implemented 2008	RAL 2009	%
1a. Competitiveness	78 894	28 070	36%	17 730	12 662	16%	8 051	15 408	20%
1b. Cohesion	346 543	140 425	41%	92 102	43 684	13%	16 453	96 741	28%
2. Natural resources	105167	41 119	39%	25 705	24 291	23%	15 196	16 828	16%
3a. Freedom, security, justice	5 436	1 556	29%	849	678	12%	205	878	16%
3b. Citizenship	2 875	1 096	38%	683	779	27%	455	317	11%
4. EU as global partner	53 325	20 640	39%	10 133	8 532	16%	1667	12 108	23%
<b>Total</b>	<b>592 240</b>	<b>232 906</b>	<b>39%</b>	<b>147 202</b>	<b>90 626</b>	<b>15%</b>	<b>42 027</b>	<b>142 280</b>	<b>24%</b>

The most evident conclusion from this table is that commitments follow the scheduled cruising speed, as implementation at the end of the third year of the programming period has reached 39% (3 years divided by 7 years, the arithmetic average would be 43%). As to the payments, the value of the reference indicator is very debatable. 15% in actual implementation corresponds to one year out of seven. At first sight this may not look obvious, but it stays more or less within the limits of the general reference of N+2. More telling for the future is that almost half of the payments of the programme allocation implemented during the programming period were made last year.

# **PART B**

**BUDGET YEAR 2009**



## B.1 HEADING 1A: COMPETITIVENESS FOR GROWTH AND EMPLOYMENT

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations <sup>9</sup>	Actual 2009	Rate	Actual 2008	Carryover to 2010
CA	11 768	3	0	4	2 000	1 703	15 478	14 037	91%	11 147	951
PA	11 023	148	- 738	- 47	79	2 139	12 604	10 751	85%	10 056	1 674
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	16 607	6 528	14 037	4 223		- 377		19 516	18%		

Heading 1A commitment appropriations were reinforced by B€2 during the year to provide for the financing of energy projects to contribute to the economic recovery. After this adjustment, the implementation rate of budgetary commitment appropriations for Heading 1A reached 99% excluding the *EGF* reserve. Appropriations of M€86 were left unused, of which M€44 have been carried forward to 2010. The remaining unused balance of M€42 relates mainly to *Decentralised Agencies* (M€9), *Customs and Taxation programmes* (M€5) and the *Social Policy Agenda* (M€4), with the balance being spread over other Heading 1A programmes. For the *European Globalisation Adjustment Fund*, M€53 of the M€500 in the reserve was mobilised.

Heading 1A payment appropriations were reduced by M€738 during the year through amending budgets. After these adjustments, the implementation rate of budgetary payment appropriations for Heading 1A reached 96%. Appropriations of M€403 were left unused, of which M€225 have been carried forward to 2010. The remaining unused balance of M€178 relates mainly to the *Research Framework Programmes* (M€63), the *Competitiveness and Innovation Framework Programme* (M€43) and *Decentralised Agencies* (M€12), with the balance being spread over other Heading 1A programmes.

### B.1.1 Seventh Research Framework Programme (MFF 1.1.1)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	6 752	0	0	0	0	1 203	7 955	7 237	91%	6 478	712
PA	6 920	101	- 527	- 70	1	1 626	8 050	6 675	83%	6 471	1 317
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	11 122	4 467	7 237	2 209		- 103		11 581	4%		

9 Includes the current reserve CA M€0.4, PA M€0.8.

Further to the reduction of budgetary payment appropriations by M€ 598 through transfers and amending budgets, and following the carry-over to 2010 of M€ 88, implementation reached 99%, leaving unused M€ 63. The unused balance is spread among several policy areas in relatively small amounts.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	5 486	5 478	5 478	1 236	1 236	4 335	11 190	39%
2008	6 090	6 083	11 562	3 817	5 052	6 655	11 130	60%
2009	6 752	6 746	18 308	4 884	9 937	8 517	11 591	74%
2010	7 542							
2011	8 590							
2012	9 534							
2013	10 559							
<b>Total</b>	<b>53 294</b>							

### B.1.2 Transport Programmes (MFF 1.1.3-5)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	1 853	1	0	0	3	30	1 887	1 885	100%	1 941	2
<b>PA</b>	1 667	6	- 74	4	5	13	1 620	1 606	99%	1 066	7
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	2 766	1 081	1 885	525		- 101		2 944	6%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	1 009	1 008	1 008	5	5	1 007	1 899	53%
2008	1 942	1 940	2 948	832	838	2 114	2 767	76%
2009	1 853	1 830	4 778	1 324	2 162	2 583	2 944	88%
2010	2 063							
2011	1 526							
2012	1 621							
2013	1 640							
<b>Total</b>	<b>11 654</b>							

### B.1.3 Lifelong Learning (MFF 1.1.6)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	1 061	0	0	1	0	226	1 288	1 197	93%	1 083	91
<b>PA</b>	1 039	7	0	- 32	2	238	1 254	1 149	92%	1 053	103
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	387	179	1 197	970		- 29		406	5%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	848	850	850	666	666	184	392	47%
2008	899	901	1 751	836	1 502	249	387	64%
2009	966	987	2 738	918	2 420	313	406	77%
2010	1 005							
2011	1 037							
2012	1 093							
2013	1 126							
<b>Total</b>	<b>6 974</b>							

## B.1.4 Competitiveness and Innovation Framework Programme (CIP) (MFF 1.1.7)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	508	0	0	0	1	41	550	538	98%	431	10
<b>PA</b>	484	18	- 137	- 22	0	48	391	310	79%	364	34
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	750	272	538	38		- 19		961	28%		

Further to the net reduction of payment appropriations by some M€159 through amending budgets and transfers, and following the carry-over to 2010 of M€4, implementation of budgetary appropriations reached 88%, leaving unused M€43. More specifically, this concerns:

- **Enterprise:** where implementation reached 66%, leaving unused M€36 that relates to the *entrepreneurship and innovation programme (EIP)* (M€31) and *Support for SMEs in the new financial environment* (M€ 2). The under-implementation of EIP payment appropriations for 2009 is mainly linked to the Enterprise Europe Network, and relates to the 91 technical interim reports submitted by the partners of the Network under the new contractual arrangements during the period July till October 2009. The reasons for this under-implementation are twofold: first, the assessment of these reports proved to be a challenging task and was more time-consuming than expected as the rigorous desk check of files revealed a need for additional questions to the partners causing unexpected delays; second most of the partners started their activities late and under spent the first pre-financing that they received, which led to much lower than expected amounts to pay in the second payment and,
- **Energy and Transport:** where implementation reached 92%, leaving unused M€5 that relate in particular to the completion of the intelligent energy – Europe programme (M€5), as some of the scheduled IEE interim reports were received late and the associated intermediate payments will thus be paid in 2010. As regards final payments, the agency received the technical and financial project reports as planned. However, declared and justified costs for the projects were lower than expected and thus payments were lower than foreseen.).



Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	388	385	385	93	93	292	705	41%
2008	412	414	799	255	348	453	751	60%
2009	508	508	1 307	188	536	773	961	80%
2010	534							
2011	564							
2012	600							
2013	646							
<b>Total</b>	<b>3 652</b>							

### B.1.5 Social Policy Agenda (MFF 1.1.8)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	177	2	0	0	0	10	189	181	96%	155	4
<b>PA</b>	149	3	0	- 3	0	9	159	142	89%	132	7
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	168	76	181	65		- 20		187	11%		

### B.1.5.1 Progress Programme

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	82	87	87	38	38	59	160	37%
2008	96	102	189	53	91	92	174	53%
2009	103	100	289	72	163	120	187	64%
2010	110							
2011	114							
2012	117							
2013	122							
<b>Total</b>	<b>743</b>							

### B.1.6 Customs and Fiscalis (MFF 1.1.9)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	72	0	0	0	0	1	72	67	92%	64	0
<b>PA</b>	47	2	0	14	0	1	64	63	98%	50	1
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	80	46	67	16		- 12		72	-9%		

Implementation in commitments reached 92%, leaving unused M€5 that relate to *Customs 2013*. The 2009 unused appropriations represent mainly the delay in signing a significant new framework contract dedicated to the specification, development, maintenance and support of customs IT systems and applications. According to the original planning the activities such as hand-over/take-over, procurement of IT infrastructure and development activities should have started in 2009 but, as the framework contract had not been signed, these needed to be postponed until 2010. Moreover specific studies and preliminary development activities linked to the IT implementation of the Modernised Customs Code (MCC) legislation were postponed to 2010 because of uncertainty about the scope of the various IT projects to be started in this domain.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2008	64	60	60	16	16	44	80	55%
2009	72	66	126	45	61	64	72	89%
2010	78							
2011	84							
2012	90							
2013	94							
<b>Total</b>	<b>481</b>							

### B.1.7 Nuclear Decommissioning (MFF 1.1.10)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	255	0	0	0	0	0	255	255	100%	248	0
<b>PA</b>	110	0	0	0	0	0	110	110	100%	198	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	428	110	255	0		0		573	34%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	245	244	244	38	38	206	378	54%
2008	248	248	492	197	235	257	428	60%
2009	255	255	747	110	345	402	573	70%
2010	257							
2011	260							
2012	264							
2013	269							
<b>Total</b>	<b>1 798</b>							

## B.1.8 European Globalisation Adjustment Fund (EGF) (MFF 1.1.11)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	500	0	0	0	0	0	500	13	3%	49	40
<b>PA</b>	0	0	0	53	0	0	53	12	23%	49	40
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	0	0	13	12		0		0	0%		

Following the carry over of M€40 to 2010, implementation of released appropriations reached 97%, leaving M€0.4 unused (all of which relates to expenditure on administrative management). A further M€447 was left unused in the reserve.

## B.1.9 Statistical Information (MFF 1.1.OTH\_ 29)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	58	0	0	0	0	7	65	57	87%	51	6
<b>PA</b>	25	1	0	15	0	12	53	44	84%	36	7
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	86	38	57	7		- 3		95	10%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2008	49	47	47	7	7	40	86	47%
2009	52	50	97	23	30	67	95	71%
2010	56							
2011	58							
2012	60							
<b>Total</b>	<b>274</b>							

### B.1.10 EEPR – Energy to Aid Economic Recovery (MFF 1.1.12)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	0	0	0	0	2 000	0	2 000	2 000	100%	0	0
PA	0	0	0	0	76	0	76	0	0%	0	75
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	0	0	2 000	0		0		2 000	-		

### B.1.11 Others

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	533	0	0	3	4	185	725	607	84%	647	87
PA	582	9	0	- 4	- 6	192	773	639	88%	637	84
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	819	257	607	382		- 90		697	-13%		

Unused payment appropriations mainly relate to *Pan-European eGovernment services to public administrations, enterprises and citizens (IDABC) (M€5), Support activities to the European transport policy and passenger rights (M€4), Operation and development of the internal market in the fields of notification, certification and sectoral approximation (M€4) and the Completion of the fifth EC framework programme (M€3)* for which the beneficiaries did not send the mandatory documents or reports before the end of the year, therefore it was not possible to authorise the final payments initially foreseen.

## B.2 HEADING 1B: COHESION FOR GROWTH AND EMPLOYMENT

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	48 414	16	0	13	0	2	48 445	48 407	100%	47 360	21
PA	34 975	29	- 12	- 53	- 23	0	34 916	33 933	97%	35 555	707
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	103 190	33 364	48 407	569		- 280		117 384	14%		

**Overall, the implementation of commitment appropriations for this Heading, following the carry-over of M€21 to 2010, reached 99.9%, leaving some M€17 unused. Implementation of payment appropriations, following a carry-over of M€ 707 to 2010, reached 99%, leaving unused appropriations of M€ 276. Unused payment appropriations mainly relate to the *European Social Fund (ESF)*. During the year, payment appropriations were reduced by M€90 through transfers and Amending Budget 1/09, of which M€53, coming from the *ESF*, were redeployed to meet the requirements of the *European Globalisation Adjustment Fund*.**

### B.2.1 Implementation of the Structural Funds 2009

#### B.2.1.1 Overview of the Implementation of the Structural Funds 2009

The starting point for 2009 was that there were many uncertainties in budgeting payment appropriations for 2009 both in the current programming and the previous period to be faced.

As to the period 2007-2013, advance payments would be low and the interim payments were affected by the delay in acceptance of Member State management and control systems. The big question mark was when would a reasonable cruising speed be reached, the full cruising speed was expected to be reached rather at 2010.

As to the 2000-2006 period, the implementation 2008 had been higher than expected, appropriations had been transferred from the current period appropriations, many programmes were close to the 95% ceiling of interim payments, (the last payment of 5% of the assistance is paid only after the closure documents are approved by the Commission), there were suspension problems with ES and IT in ESF and N+2 rule implicated big payment requests (ES: B€3.6, IT: B€1.7 and DE: B€1.0) before the end of year year-end which could possibly be received too late to be paid in 2009.

Following the European Economic Recovery plan's proposal of accelerating payments under the Structural Funds by B€4.5 for ERDF and B€1.8 for ESF support, the actual share of advance payments came to the half of the appropriations for the programming period 2007-2013. Even if the running of interim payments was slow until the second half of the year, advance payments contributed to the overall forecast throughout the year that all current programme appropriations would be used by the end of year and that the foreseen under-implementation of completion lines could partially be absorbed by an over-implementation of 2007-2013 appropriations, especially on European Regional Development Fund (ERDF).

Accordingly, there was no need to cut payment appropriations in the end-year amending budget, the total appropriations were finally reduced by 88 M€ in course of the year. A transfer of B€1 from Cohesion fund completion line to ERDF was approved in November.

Budgetary adjustments 2009 are summarised in the table below:

(M€)

Impact between Funds all periods	
ESF	- 1 342
ERDF	+ 1 487
CF	-197
Impact between Objectives	
Convergence	1 206
Competiveness	997
Territorial cooperation	-78
Cohesion Fund	195
Impact between Programming Periods	
From old to current	3 202

Finally, following implementation rates were reached:

Fund	Final budget	Initial Budget
ESF	90.19 %	79.03%
ERDF	99.99 %	109.64%
CF	99.99 %	97.27%

The main under-implementation before carryover of completion lines concerned European Social Fund (ESF) Objective 1 (M€530) and Objective 3 (M€178).

A complete analysis of the implementation 2009 will be presented in the Commission staff working paper *Analysis of the budgetary implementation of the Structural funds in 2009* in May 2010.

## B.2.2 Implementation by Fund and by Programme

### B.2.2.1 European Social Fund

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	10 810	0	0	0	0	0	10 810	10 806	100%	10 639	0
<b>PA</b>	10 863	7	0	- 53	-1 299	0	9 517	8 576	90%	8 801	698
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	23 765	8 528	10 806	48		- 66		25 930	9%		

Further to the reduction of payment appropriations by M€1 350 through transfers and the carry over of M€ 692 to 2010, implementation of the remaining appropriations reached 97%, leaving some M€ 240 unused. Unused appropriations relate mainly to *ESF Convergence* (M€ 135), *ESF Regional competitiveness and employment* (M€ 42), *ESF completion* (M€ 30), *completion of EQUAL* (M€ 22) and *operational technical assistance* (M€ 11). This reflects, firstly, the impact of blocked payments for the 2000-2006 period for programmes in reservation in the Annual Activity Report 2008 and, secondly, the slower than forecasted implementation of the 2007-2013 programmes including payment claims for some Spanish programmes received in December that could not be paid because the Compliance Assessments were not yet accepted by the Commission.

### B.2.2.2 European Regional Development Fund

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	28 219	16	0	0	14	0	28 249	28 226	100%	28 499	16
<b>PA</b>	16 774	20	- 12	1 000	499	0	18 281	18 243	100%	21 463	7
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	58 410	17 887	28 226	356		- 133		68 258	17%		

#### B.2.2.2.1 Convergence (MFF 1.2.11)

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	27 753	27 740	27 740	3 999	3 999	23 741	51 633	46%
2008	29 208	29 221	56 961	6 646	10 645	46 317	59 337	78%
2009	29 723	29 723	86 684	16 110	26 755	59 931	69 091	87%
2010	30 256							
2011	31 195							
2012	32 042							
2013	33 098							
<b>Total</b>	<b>213 277</b>							



**B.2.2.2.2 Regional Competitiveness (MFF 1.2.12)**

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	9 052	9 051	9 051	1 071	1 071	7 980	18 909	42%
2008	8 592	8 592	17 642	1 740	2 811	14 833	19 977	74%
2009	8 111	8 111	25 753	4 704	7 515	18 239	21 866	83%
2010	7 605							
2011	7 082							
2012	7 198							
2013	7 325							
<b>Total</b>	<b>54 965</b>							

**B.2.2.2.3 Territorial Co-operation (MFF 1.2.13)**

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	1 034	917	917	134	134	782	2 860	27%
2008	1 214	1 315	2 232	256	390	1 841	2 802	66%
2009	1 199	1 198	3 430	330	720	2 709	3 250	83%
2010	1 243							
2011	1 312							
2012	1 352							
2013	1 369							
<b>Total</b>	<b>8 723</b>							

**B.2.2.3 Cohesion Fund (MFF 1.2.2)**

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	9 297	0	0	0	0	2	9 299	9 294	100%	8 155	0
<b>PA</b>	7 282	2	0	-1 000	803	0	7 087	7 084	100%	5 290	2
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	20 947	6 930	9 294	153		- 80		23 077		10%	

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	7 109	7 120	7 120	1 586	1 586	5 535	18 119	31%
2008	8 135	8 147	15 267	2 801	4 387	10 880	20 947	52%
2009	9 273	9 291	24 558	4 307	8 694	15 864	23 077	69%
2010	10 167							
2011	10 934							
2012	11 700							
2013	12 261							
<b>Total</b>	69 578							

#### B.2.2.4 Cross-border Cooperation

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	76	0	0	13	- 14	0	75	75	100%	68	0
<b>PA</b>	45	0	0	0	- 15	0	30	30	100%	0	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	68	19	75	10		0		113	66%		

#### B.2.2.5 Others

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	13	0	0	0	0	0	13	7	56%	0	4
<b>PA</b>	11	0	0	0	- 10	0	1	1	100%	0	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	0	0	7	1		0		7	-		

**B.3**
**HEADING 2: PRESERVATION AND MANAGEMENT OF NATURAL RESOURCES**

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	56 072	0	258	376	0	6 011	62 718	61 484	99%	59 306	1 193
<b>PA</b>	52 537	829	-2 632	376	- 5	6 002	57 107	55 877	98%	54 813	986
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments	Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)			
<b>RAL</b>	14 123	7 370	61 484	48 507	- 190		19 541	38%			

Further to a net increase in commitment appropriations of some M€ 337 for *Rural development programmes* through an amending budget, and following the carry-over to 2010 of M€252 from *Rural development programmes*, implementation for Heading 2 reached 99.9%, leaving some M€ 41 unused. The unused commitments relate mainly to *Rural development* (M€18), *Animal and plant health* (M€ 8) and *Fisheries governance and International Agreements* (M€4). Full implementation was reached for the *EAGF*. The *EAGF*-related assigned revenue brought forward from 2008 (M€1 474) was fully implemented and part of the assigned revenue received during 2009 (M€ 945 m out of M€ 1 086) was also committed. In addition, the *Sugar Restructuring Fund* assigned revenue brought forward from 2008 (M€2 045) was fully implemented and part of the assigned revenue received during 2009 (M€973 m out of M€1 741) was also committed.

Further to the net reduction of payment appropriations by some M€ 2 632 through an amending budget, and following the carry-over to 2010 of M€62, implementation for Heading 2 reached 99.5%, leaving some M€ 244 unused. The unused payment commitments relate mainly to the *Financial Instrument for Fisheries Guidance (FIFG)* and the *European Fisheries Fund (EFF)* (M€77), *Rural development programmes* (M€72) and *Animal and plant health* (M€46), *Fisheries governance and International Agreements* (M€20). The automatic carry-over concerns mainly the *community tobacco fund* (M€ 16), *agricultural market related expenditure and direct aids* (M€15), *Life+* (M€15) and *Fisheries markets expenditure* (M€8).

**B.3.1 Market Expenditure and Direct Aids (MFF 2.0.1)**

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	41 131	0	- 72	375	0	5 978	47 412	46 485	99%	43 484	915
<b>PA</b>	41 084	38	- 122	375	2	5 977	47 353	46 349	99%	43 289	949
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments	Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)			
<b>RAL</b>	485	261	46 485	46 088	- 42		579	19%			

### **B.3.1.1 Introduction (DG AGRI.1.1/EM-D (2010) 176633**

The 2009 agricultural year was marked by a remarkable fall in agricultural output prices, both in the EU and in world markets. The difficult situation in agricultural markets was further accentuated by the world-wide financial crisis and by the overall negative economic outlook. These developments affected both the level of EAGF expenditure and the utilisation of available credit appropriations in certain areas of the budget.

#### **B.3.1.1.1 The Establishment of the Budget**

The European Parliament adopted the 2009 budget in its plenary session of December 2008. The voted EAGF commitment appropriations amounted to M€41 131.4 in total. Within this total, commitment appropriations amounting to M€3 409.6 were foreseen for market measures under chapter 05 02 while M€37 779.0 were foreseen for direct aids under chapter 05 03. Furthermore, the 2009 budget foresaw commitment appropriations of M€320.7 for policy area 17-*veterinary and phyto-sanitary measures* and M€29.5 for policy area 11-*fisheries*.

In the course of the budget year, the EAGF budget was amended twice:

- Amending Budget N° 8/2009 whereby EAGF's commitment appropriations were increased by M€49.3 for the animal eradication programmes, and specifically for the eradication of the bluetongue disease, in policy area 17-*veterinary and phyto-sanitary measures*.
- Amending budget n° 10/2009 whereby EAGF's commitment appropriations were reduced by M€135.0 in order to finance the European Economic Recovery Package (EERP).

#### **B.3.1.1.2 The Implementation of the 2009 EAGF Budget**

##### **The uptake of the EAGF budget appropriations**

The implementation of the budget amounted to M€43 454.1 out of which M€43 060.3 involved payments for policy area 05-*agriculture and rural development* while payments for policy area 11-*fisheries* payments amounted to M€29.4 and to M€364.3 for policy area 17-*veterinary and phyto-sanitary measures*. For details please see table I.

Within policy area 05-*agriculture and rural development*, the expenditure for market measures amounted to M€3 987.0 and for direct aids to M€39 113.9, both sectors exceeding the budget's voted appropriations. However, account must be taken of assigned revenue which is available to finance part of the EAGF expenditure. For detail please see B.3.1.3.

#### **B.3.1.2 Comments on the Implementation of the 2009 Agricultural Budget**

A brief commentary on the implementation of the agricultural budget's appropriations appears hereafter based on details appearing in the annexed tables:

- Table I: Analysis of execution of the 2009 EAGF budget. The expenditure incurred for each item of the budget appears in column 6. Columns 2, 3 and 4 indicate, correspondingly, the source and amount of funding which originates either from voted appropriations or from transfers of assigned revenue and of voted appropriations from other items of the budget.
- Table II: Assigned revenue (C4) collected and utilised in 2009.
- Table III: Assigned revenue (C5) carried over from 2008 and utilised in 2009.

This presentation is made at the level of each chapter, article and significant item of the agricultural budget.

### **B.3.1.2.1 Chapter 05 02: Interventions in Agricultural Markets**

#### **B.3.1.2.1.1 Introduction**

Total payments for this area of the budget amounted to M€3 987.0 and they were funded by the budget's voted appropriations (column 2 of table I) amounting to M€3 287.7, by assigned revenue (column 3 of table I) amounting to M€702.0 and by the transfers of appropriations (column 4 of table I) from other items of the budget. Table I presents these details at the level of each budget item.

#### **B.3.1.2.1.2 Article 05 02 01: Cereals**

The high grain prices of the 2007/08 marketing year combined with the suspension of compulsory set-aside led to an increase of the areas cultivated with cereals in 2008/09. The consequence was an increase of the 2008/09 total harvest at approximately 311 million tonnes which was approximately 55 million tonnes higher than the 2007/08 one. In 2009, domestic demand for cereals was estimated at approximately 272 million tonnes, i.e.: it showed an increase of 1 million tonnes compared with the one in 2008. This demand level combined with the bumper harvest led to high total overall ending stocks, part of which entered public storage.

As regards, intervention stocks increased from around 0.047 million tonnes at the start of the year to around 1.56 million tonnes by the end of the year. Underlying this global quantity, however, there were variations in the stock levels for individual cereals. For bread-making wheat, stocks increased from nil at the start of the year to a level of 0.077 million tonnes by the end of the year. Similarly for barley, stocks reached 0.926 million tonnes by the end of the budget year while for maize stocks amounted to 0.555 million tonnes by the end of the year as opposed to only 0.05 million tonnes at the start of the year. In the course of the budget year, sales of cereals from intervention stocks involved only maize where a quantity of 0.045 million tonnes was sold. Compared to the initial hypothesis of no recourse to intervention retained in the 2009 budget, the aforementioned purchases led to incurring expenditure amounting to M€24.1. In addition to the budget's voted appropriations for this item, its funding was additionally covered by assigned revenue amounting to M€18.3 and by transfer of voted appropriations from other items of the budget amounting to M€5.3.

With regard to intervention for starch, Member States incurred payments for potato starch premiums amounting to M€40.2 including minor payments for outstanding balances from previous years. In addition to the budget's voted appropriations for this item, its funding was additionally covered by transfer of voted appropriations from other items of the budget amounting to M€0.5.

#### **B.3.1.2.1.3 Article 05 02 03: Refunds on Non-Annex I products**

The difficult international trading environment affected, primarily, the utilisation of the outstanding export certificates for sugar resulted to incurring expenditure for export refunds for processed agricultural products amounting to M€89.7, thus, under-spending the budget's voted appropriations by -M€37.3.

The initial budget appropriations for this sector were reduced by M€37.3, by Amending Budget N° 10/2009, in order to partly fund the European Economic Recovery Package.

#### B.3.1.2.1.4 Article 05 02 04: Food Programmes

With regard to the distribution of agricultural products to deprived persons, certain Member States encountered administrative difficulties which prevented them from making all the market purchases for the various products foreseen in the 2009 distribution plan. Furthermore, Member States incurred smaller administrative and transport costs for their distribution operations compared to the ones foreseen in the plan. These factors resulted in under-spending of the 2009 budget's voted appropriations by - M€22.1.

The initial budget appropriations for this sector were reduced by M€22.1, by Amending Budget N° 10/2009, in order to partly fund the European Economic Recovery Package.

#### B.3.1.2.1.5 Article 05 02 05: Sugar

Export refunds for sugar had been discontinued since the end of September 2008. Therefore, the 2009 budget foresaw only the payments for outstanding export refund balances which were estimated at M€177.0 while Member States actually paid a slightly higher amount of M€179.2, thus, over-spending the 2009 budget's appropriations by approximately M€2.2 which was covered by transfer of voted appropriations from other items of the budget.

No sugar was purchased into public storage in 2009. The initial stock of sugar was 0.336 million tonnes. Sugar sales from intervention stocks amounted to 0.302 million tonnes and they were sold in the internal market at average prices which were higher compared with the hypothesis retained in the 2009 budget of selling this sugar for industrial use at much lower prices. Therefore, higher net gains were realised compared to the ones initially foreseen at -M€36.1. After deducting the technical, financial and end-of-year depreciation costs for sugar, a net overall gain of - M€32.3 was realised for the 2009 budget.

The initial budget appropriations for this sector were reduced by M€35.2, by Amending Budget N° 10/2009, in order to partly fund the European Economic Recovery Package.

#### B.3.1.2.1.6 Article 05 02 06: Olive Oil

With regard to the aid for the financing of quality improvement work programmes for approved operators' organisations, Member States' incurred higher payments related to the advances retained in the budget for the 2009/2010 part of these programmes leading to an overall expenditure of M€53.2, thus, over-spending the appropriations retained in the 2009 budget by M€7.9, which was covered by transfer of voted appropriations from other items of the budget.

#### B.3.1.2.1.7 Article 05 02 07: Textile Plants

With regard to the processing aids for long flax fibre and for short flax and hemp fibre, the overall expenditure incurred amounted to M€21.0, thus, over-spending the appropriations foreseen in the 2009 budget by M€1.2, which was covered by transfer of voted appropriations from other items of the budget.

#### B.3.1.2.1.8 Article 05 02 08: Fruits and Vegetables

Under the reform of this sector, the payment of export refunds for fruits and vegetables was discontinued from January 1<sup>st</sup> 2008. However, the 2009 budget included appropriations for the payment of outstanding balances dating before this date which were estimated at M€0.1. The expenditure incurred for these balances amounted to M€5.2 for the exports of both fresh and processed fruits and vegetables, thus, over-spending the budget's appropriations by M€5.1, which was covered by transfer of voted appropriations from other items of the budget.

The payment of outstanding balances for withdrawn fruits and vegetables were much lower at M€0.1 compared to the corresponding amount in the 2009 budget of M€2.0.

For operational funds for producer organisations which aim at financing their production quality improvement, promotion and commercialisation programmes, the Budgetary Authority granted appropriations amounting to M€260.0 because it took account of revenue amounting to M€515.0 which had been assigned to the funding of this scheme in the 2009 budget. Member States incurred payments amounting to M€681.6 as fewer funds were claimed for these organisations. In addition to the budget's voted appropriations for this item, its funding was additionally covered by assigned revenue amounting to M€413.4 and by transfer of voted appropriations from other items of the budget amounting to M€8.2.

Member States paid compensation to encourage the processing of citrus fruits for approximately 5% smaller quantities of citrus fruits compared to the corresponding quantities retained in the 2009 budget, thus, under-spending the budget's appropriations by -M€13.2.

The payments incurred by Member States for aid to producer groups for preliminary recognition were higher compared to the appropriations retained in the 2009 budget, thus, leading to an over-execution of these appropriations by M€38.7 because a larger number of producer groups claimed such aids. This over-execution was covered by assigned revenue amounting to M€36.8 and by transfer of voted appropriations from other items of the budget amounting to M€2.0.

#### B.3.1.2.1.9 Article 05 02 09: Products of the Wine-growing Sector

The wine sector was reformed as of the marketing year 2008/09. Currently, the principal measures left in this sector are the national support programmes and the grubbing up scheme. For the rest of the measures, the 2009 budget included appropriations destined to cover the estimated still outstanding balances of payments concerning these measures.

Export refunds for wine were discontinued from the marketing year 2008/09. The 2009 budget did not include any appropriations for the payment of possible outstanding balances dating before this marketing year. However, Member States still incurred expenditure for these balances amounting to M€7.3 which was covered by transfer of voted appropriations from other items of the budget.

Member States incurred payments for wine and grape must storage which over-spent the 2009 budget's appropriations by M€4.2 because of higher payments for the storage of wine within the budget year which was covered by transfer of voted appropriations from other items of the budget.

The distillation volume of wine sub-products was lower compared to the one foreseen in the 2009 budget. As a consequence, Member States incurred payments for distillation of wine amounting to M€11.3, thus, under-spending the 2009 budget's initial appropriations by -M€6.7.

No appropriations were foreseen in the 2009 budget for the private storage of alcohol while a quantity of approximately 0.55 million hl was eventually aided under this scheme. With regard to the public storage of alcohol, intervention purchases amounted to approximately 0.07 million hl while sales amounted to 0.95 million hl compared to the quantities of 0.17 and 1.7 million hl correspondingly retained in the 2009 budget. The lower sales resulted to a higher than otherwise final stock of 1.79 million hl compared to the quantity of 0.95 million hl foreseen in the budget. End-of-year depreciation for this final stock led to higher expenditure compared to the one retained in the 2009 budget. The final expenditure for the storage of alcohol led to over-spending the budget's voted appropriations by M€21.6 which was covered by transfer of voted appropriations from other items of the budget.

Aids paid for the use of concentrated and rectified must were higher than the estimated still outstanding balances for which appropriations were retained in the 2009 budget, thus, resulting in an over-spending of the budget's appropriations by M€8.5 which was covered by transfer of voted appropriations from other items of the budget.

Aids paid for the permanent abandonment of vineyards for the marketing year 2007/08 were higher than the estimated still outstanding balances for which appropriations were retained in the 2009 budget, thus, resulting in an over-spending of the budget's appropriations by M€ 1.9 which was covered by transfer of voted appropriations from other items of the budget.

With regard to the national support programmes, Member States incurred lower expenditure in the areas of promotion, restructuring and potable alcohol distillation compared to the amounts foreseen in these programmes, thus, leading to under-spending the budget's appropriations by – M€47.0. However, it should be stressed that this was the first year of application of these programmes and Member States might have needed more time in preparing their implementation.

With regard to the grubbing up scheme, the Budgetary Authority granted appropriations which were smaller than the ones requested by the Commission. However, applications for aid were much higher resulting to higher expenditure by the Member States concerned and, thus, leading to over-spending the budget's appropriations by M€ 6.4 which was covered by transfer of voted appropriations from other items of the budget.

#### B.3.1.2.1.10 Article 05 02 10: Promotion

With regard to promotion measures paid by Member States, total payments amounting to M€46.5 were made, thus, leading to under-executing the 2009 budget's appropriations by M€9.5. These payments related to promotion actions within the EU and in third countries amounting to M€33.5 and M€13.0 respectively.

With regard to promotion measures paid directly by the European Community, the Commission committed an amount of M€0.9 versus the amount of M€2.1 which was included in 2009 budget, thus, under-executing its appropriations by - M€1.2. These commitments related principally to information and communication campaigns involving the regimes of protected designations of origin (PDO), protected geographical indications (PGI) and traditional speciality guaranteed (TSG).

#### B.3.1.2.1.11 Article 05 02 11: Other Plant Products/measures

Aids for a quantity of dried fodder of 4.4 million tonnes were retained in the 2009 budget for the marketing year 2008/09. However, Member States incurred expenditure for a smaller (by approximately 16.6%) quantity of dried fodder, thus, under-spending the budget's appropriations by -M€18.4.

The initial budget appropriations for this sector were reduced by M€ 18.4, by Amending Budget N° 10/2009, in order to partly fund the European Economic Recovery Package.

The expenditure incurred by Member States for the POSEI programmes amounted to M€ 224.3, thus, under-spending the 2009 budget's appropriations by – M€ 10.7. This under-spending concerned primarily the POSEIMA and POSEICAN programmes.

The initial budget appropriations for this sector were reduced by M€ 8.8, by Amending Budget N° 10/2009, in order to partly fund the European Economic Recovery Package-please see also point 1.1 above.



With regard to the Community fund for tobacco, the community's contribution towards Member States' tobacco reconversion plans amounted to M€ 1.1, thus, under-spending the 2009 budget's appropriations by -M€3.4.

#### B.3.1.2.1.12 Article 05 02 12: Milk and Milk Products

In order to counter the difficult market situation in the dairy sector, the Commission reintroduced export refunds in January 2009. Furthermore, significant quantities of skimmed milk powder and butter were bought into public storage for which the buying-in period was extended beyond the normal time limit of 31<sup>st</sup> August.

The 2009 budget having been established in September 2008 did not foresee appropriations for these operations.

As regards export refunds, the budget foresaw an amount of M€9.4 in order to cover outstanding export refund payments from previous marketing years. Following the aforementioned reintroduction of export refunds, Member States incurred payments amounting to M€181.1, thus, over-spending the budget's appropriations by M€ 171.7. In addition to the budget's voted appropriations for this item, its funding was also covered by assigned revenue amounting to M€162.5 and by transfer of voted appropriations from other items of the budget amounting to M€9.2.

Similarly, the budget did not foresee any appropriations in order to cover the expenditure incurred for the public storage of skimmed milk powder. However, around 0.274 million tonnes of this product entered public storage involving expenditure amounting to M€ 60.6 for technical and financial costs as well as for end-of-year depreciation of the skimmed milk powder in store. Funding for this item was covered by assigned revenue amounting to M€58.3 and by transfer of voted appropriations from other items of the budget amounting to M€2.3.

As regards butter, the appropriations foreseen in the 2009 budget amounted to M€ 17.0 and concerned the expenditure for the private storage of butter for which M€17.6 was eventually spent. However as regards the public storage of butter, the budget did not foresee any appropriations in order to cover the pertinent expenditure. However, around 0.083 million tonnes of this product entered public storage resulting to expenditure for technical and financial costs as well as for end-of-year depreciation of the butter in store. In addition to the budget's voted appropriations for this item, its funding was also covered by assigned revenue amounting to M€7.1 and by transfer of voted appropriations from other items of the budget amounting to M€2.0.

Under the specific uses for butterfat scheme, the 2009 budget retained appropriations amounting to M€ 18.9 for aid to non-profit making institutions and organisations using butterfat and for the payment of outstanding balances from previous marketing years. However, the expenditure incurred was much lower, thus, resulting to under-spending the budget's appropriations by - M€10.5.

With regard to private storage for cheese, payments were made for quantities which were 15% lower than the ones foreseen in the 2009 budget, thus, under-spending the budget's appropriations by - M€2.5.

With regard to school milk, the quantities distributed were 9% higher than the quantities retained in the 2009 budget, thus, leading to an over-execution of the corresponding appropriations by M€5.2. In addition to the budget's voted appropriations for this item, its funding was also covered by assigned revenue amounting to M€4.9 and by transfer of voted appropriations from other items of the budget amounting to M€0.2.

#### **B.3.1.2.1.13 Article 05 02 13: Beef and Veal**

The quantity of fresh meat exported with refunds was higher at approximately 47.000 tonnes versus the quantity of 45.000 tonnes retained in the 2009 budget. However, the export refund rates paid were 20% lower than the rates retained in the budget. As a consequence, the corresponding appropriations were under-spent by approximately -M€3.5.

As regards exports of live animals, the estimated quantities exported were identical to the one foreseen in the 2009 budget. However, payments were also made for outstanding balances from previous marketing years, thus, over-spending the budget's appropriations by approximately M€1.7 which was funded by transfer of voted appropriations from other items of the budget.

With regard to the exceptional market support measures, ie: the Over Thirty Months Scheme (OTMS) and the Older Cattle Disposal Scheme (OCDS), Member States incurred expenditure amounting to M€22.8 for outstanding balances from previous marketing years, thus, over-spending the 2009 budget's appropriations by M€5.8 which was funded by transfer of voted appropriations from other items of the budget.

The expenditure incurred by Member States for compensation and disposal of animals and meat in Ireland and the UK (budget item 05 02 13 99) amounted to M€4.9 and was funded by transfer of voted appropriations from other items of the budget.

#### **B.3.1.2.1.14 Article 05 02 15: Pig Meat, Eggs and Poultry, Bee-keeping and Other Animal Products**

The expenditure incurred by Member States for export refunds for fresh and frozen pig-meat and for sausages amounted to M€59.9, thus, under-spending the budget's appropriations by - M€6.1 because of the smaller quantity of sausages exported as well as because of the reduction in the export refunds' rate for fresh and frozen pig-meat.

Member States incurred expenditure for the private storage scheme amounting to M€ 3.6, thus, under-spending the budget's appropriations by – M€4.4.

With regard to export refunds for eggs, the exported quantities for all types of eggs decreased by 12% compared to the quantities retained in the 2009 budget while the export refund rates for all types of exported eggs also decreased. Consequently, Member States incurred lower than otherwise expenditure which led to under-spending the 2009 budget's appropriations by -M€2.5.

For export refunds for poultry, the average quantities of exported poultry decreased by approximately 4% compared to the quantities retained in the 2009 budget while the export refund rates for all types of poultry also decreased. These elements resulted in under-spending the budget's appropriations by -M€1.8.

The payments incurred by Member States for specific aid for bee-keeping were slightly higher compared to the appropriations retained in the 2009 budget, thus, leading to an over-execution of these appropriations by M€0.6 which was funded by transfer of voted appropriations from other items of the budget.

The expenditure incurred by Member States for compensation and disposal of animals and meat in Ireland and the UK (budget item 05 02 15 99) amounted to M€15.0 and was funded by transfer of voted appropriations from other items of the budget.

### **B.3.1.2.2 Chapter 05 03: Direct Aids**

The voted appropriations for this chapter of the budget amounted to M€37 779.0 while payments amounted to approximately M€ 39 113.9. This apparent over-implementation was, primarily, attributable to the single payment scheme and it was covered partly by budget transfers from other items of the budget and partly by the revenue which was assigned to this scheme in the 2009 budget. For details please see point 3.2.1 hereafter.

#### **B.3.1.2.2.1 Article 05 03 01: Decoupled Direct Aids**

The appropriations of this article cover principally the expenditure for the single payment scheme (SPS) as well as for the single area payment scheme (SAPS) which is applied by 10 out of the EU-12 Member States. Both payment schemes are paid independently of production.

With regard to the single payment scheme, the Budgetary Authority granted appropriations amounting to M€ 27 239.0 because it took account of the revenue assigned to this budget item amounting to M€1 861.0. Hence, the total available credits for financing this scheme amounted to M€ 29 100.0. However, the Member States concerned incurred expenditure amounting to M€28 805.6. This expenditure was funded by the budget's voted appropriations of M€27 239.0 as well as by part of the revenue assigned to this scheme of M€ 1 335.2 and by transfers of appropriations from other items of the budget amounting to M€231.4.

The difference between the scheme's initially estimated requirements amounting to M€29 100.0 and its final execution amounting to expenditure of M€28 805.6 shows that a number of Member States did not make full use of their single payment scheme financial envelope. Member States, in general, invoked various reasons which made the full utilisation of allocated entitlements difficult like the existence of "sleeping" rights, where a farmer has more entitlements than his eligible hectares or the non-activation of allocated entitlements. Furthermore, the number of hectares for which an application for aid is made could be less than the entitlements granted because of changes in individual personal circumstances of beneficiaries, like death, retirement etc. It has to be noted that unused entitlements, after 3 years, return to the national reserve and they can be granted to other farmers.

In addition, certain regulatory dispositions prevent the transfer of entitlements without land notably when the farmer did not use at least 80% of his entitlements in at least one calendar year. Many farmers do not apply for the aid if the amounts concerned are relatively small. Member States have also fixed minimum amounts beneath which the aid to beneficiaries is not paid. Equally in these cases, the unused entitlements, after 3 years, return to the national reserve and they can be granted to other farmers. Finally, the fact that the national reserve, in some Member States, has not yet been entirely allocated to farmers contributes also to this under-execution.

With regard to the single area payment scheme, some of the Member States concerned did not pay the totality of their corresponding budgetary ceilings, thus, resulting in an under-execution of the 2009 budget's appropriations by -M€ 65.6. This under-execution is due to the fact that, in some Member States, the total eligible area declared by farmers is smaller than the area fixed in the legislation and which is used for the purpose of calculating the maximum rate of aid per hectare.

With regard to the separate sugar payment scheme, the Member States concerned did not pay the totality of their corresponding budgetary ceilings, thus, resulting in an under-execution of the 2009 budget's appropriations by -M€2.1.

#### B.3.1.2.2.2 Article 05 03 02: Other Direct Aids

The appropriations of this article cover expenditure for other direct aids for which Member States have chosen to maintain a limited link between the payment of these aids and production for a number of sectors, under well defined conditions and within clear limits, in order to avoid the abandonment of this production.

With regard to these schemes, the Commission had estimated that credit appropriations amounting to M€ 5 922.0 (after modulation) were required. However, Member States incurred expenditure amounting to M€5 777.6, thus, under-spending the budget's appropriations by -M€144.4. For most schemes the Member States concerned incurred expenditure which was lower than the budget's retained appropriations the most significant of which related to:

- Sheep and goat premium: - M€11.1;
- Protein crop premium: - M€20.1;
- Aid for energy crops: - M€13.3;
- Area aid for cotton: - M€24.1.
- Transitional fruit and vegetables payment – Other than tomatoes: - M€11.7.

#### B.3.1.2.2.3 Article 05 03 03: Additional Amounts of Aid

The appropriations of this article cover expenditure for the additional amount of aid paid to farmers in the EU-15 Member States in order to compensate for the 5% modulation applicable to their first M€5 000 or less of direct payments. The corresponding expenditure incurred by Member States amounted to approximately M€542.2, thus, resulting in an under-implementation of -M€19.8 of the budget's appropriations. This under-implementation result mainly from the under-implementation described above for both the single payment scheme and for other direct aids.

#### **B.3.1.2.3 Chapter 05 04: Rural Development**

##### B.3.1.2.3.1 Article 05 04 01: Rural Development Financed by the EAGGF-Guarantee. Completion of Earlier Programmes (2000 to 2006)

No commitment appropriations can be made anymore for these programmes. At the same time, Member States were declaring recoveries of previously paid advances. The final net amount recovered under this article was equal to -M€13.281.

These recoveries were reduced by M€13.2, by Amending Budget N° 10/2009, in order to partly fund the European Economic Recovery Package-please see also point 1.1 above.

#### **B.3.1.2.4 Chapter 05 07: Audit of Agricultural Expenditure**

##### B.3.1.2.4.1 Article 05 07 01: Control of Agricultural Expenditure

This article involves the measures taken in order to reinforce the means of on-the-spot controls and to improve the systems of verification so as to limit the risk of frauds and irregularities in detriment of the Community budget. It also includes the amounts credited into the EAGF budget through the corrections based on the accounting clearance procedure and on the procedure relating to the reduction/suspension of advances.

The European Community directly financed measures of approximately M€ 6.4 mostly for the purchase of satellite images within the framework of the Integrated Administrative and Control System (IACS).

With regard to the accounting clearance of previous years' accounts, the total amount of corrections amounted to -M€115.1 and originated, mainly, from the 2 accounting clearance decisions adopted by the Commission (Commission decisions 2009/87/EC and 2009/367/EC) taken within the year and from the reduction/suspension of advances which were deducted from the Member States reimbursements because payment deadlines were not respected. The 2009 budget retained appropriations amounting to -M€490.0 for these corrections. The Commission closed this account by transferring appropriations amounting to M€375.1 from the assigned revenue collected in the course of 2009 EAGF budget year.

#### B.3.1.2.4.2 Article 05 07 02: Settlement of Disputes

The appropriations of M€25.0 foreseen in this article intend to cover expenditure for which the Commission may be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. Payments made in 2009 amounted to M€35.5, thus, over-spending the budget's appropriations by M€10.5. In addition to the budget's voted appropriations for this item, its funding was additionally covered by assigned revenue amounting to M€7.2 and by transfer of voted appropriations from other items of the budget amounting to M€3.3.

### **B.3.2.1.5 Chapter 05 08: Policy Strategy and Coordination**

#### B.3.1.2.5.1 Article 05 08 01: Farm Accountancy Data Network (FADN)

Appropriations committed with regard to the cost of data collection on approximately 82 059 farm holdings under this network amounted to approximately M€13.5, thus, under-executing the 2009 budget's commitment appropriations by -M€0.5.

#### B.3.1.2.5.2 Article 05 08 02: Surveys on the Structure of Agricultural Holdings

Appropriations committed with regard to cost of data collection on the structure of approximately 6.6 million farm holdings amounted to approximately M€15.2, thus, under-executing the 2009 budget's commitment appropriations by -M€0.7.

#### B.3.1.2.5.3 Article 05 08 03: Restructuring of Systems for Agricultural Surveys

Appropriations committed with regard to the cost of operating the MARS meteorological system amounted to approximately M€1.5, thus, committing almost all the appropriations foreseen in the 2009 budget.

#### B.3.1.2.5.4 Article 05 08 06: Enhancing Public Awareness of the Common Agricultural Policy

Appropriations committed with regard to the cost of actions, fairs and publications aimed at improving the level of understanding of the CAP amounted to M€7.6 versus the amount of M€8.0 retained in the 2009 budget.

#### B.3.1.2.5.5 Article 05 08 09: EAGF – Operational Technical Assistance

Appropriations committed with regard to operational technical assistance for the EAGF amounted to approximately M€0.3 versus the amount of M€3.3 retained in the 2009 budget.

### **B.3.1.3 Assigned Revenue and its Implementation**

#### **B.3.1.3.1 Revenue Assigned to EAGF**

On the basis of the dispositions of Article 34 of the CAP Financing Regulation (EC) N° 1290/2005, the receipts originating from financial corrections under conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. This assigned revenue can be used, partly or wholly, to cover the financing of EAGF expenditure if the budget appropriations granted by the Budgetary Authority are not sufficient to finance the expenditure incurred by the Member States. In the case where all or part of this revenue

is not used, then, it will be automatically carried over into the following budget year in order to finance budgetary needs of that year.

At the time of establishment of the 2009 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2009 budget year as well as of the amount which was expected to be carried over from the budget year 2008 into 2009. This estimate was taken into consideration when the Budgetary Authority adopted the 2009 budget's appropriations. Specifically:

- Revenue from the conformity clearance corrections and from irregularities was estimated at M€600.0 and M€105.0 correspondingly while the receipts from the milk levy were estimated at M€337.0. Thus, the total amount of assigned revenue expected to be collected in the course of the 2009 budget year was estimated at M€1 042.0.
- The amount of assigned revenue expected to be carried over from the budget year 2008 into 2009 was estimated at M€1 334.0.
- The total amount of M€ 2 376.0 was taken into consideration by reducing the appropriations requested for the operational funds for producer organisations in the fruits and vegetables sector by M€ 515.0 and for the single payment scheme by M€1 861.0. After taking these amounts, the Budgetary Authority eventually granted appropriations amounting to M€ 260.0 and M€ 27 239.0 correspondingly for these schemes.

However, the assigned revenue actually carried over from 2008 into 2009, amounted to M€1 474.1 and has been entirely used in financing expenditure of the 2009 budget year in accordance with article 10 of the Financial Regulation. This amount covered expenditure of M€ 343.8 for the operational funds for producer organisations and of M€1 130.4 for the single payment scheme. For details please see table III hereafter.

As far as the assigned revenue collected in 2009, the annexed table II shows that this revenue amounted to M€1 086.0 and it originated from:

- The corrections of the conformity clearance procedure which amounted to approximately M€600.5.
- The receipts from irregularities which amounted to approximately M€147.9.
- The milk levy collections which amounted to approximately M€337.6.

A part of the assigned revenue collected in 2009 amounting to M€944.7 was used in order to cover expenditure incurred within the year:

- M€ 357.5 was used to cover expenditure for certain market sectors: i.e. for cereals (M€18.3), for fruits and vegetables (M€106.4) and for milk (M€232.8);
- M€204.8 was used to cover expenditure for the single payment scheme;
- M€382.3 was used to cover the amounts still outstanding in the accounting clearance and in the settlement of disputes accounts;
- The balance of the assigned revenue collected in 2009 amounting to M€ 141.5 was automatically carried over into the 2010 budget in order to fund budgetary needs of that year.

#### **B.3.1.3.2 Assigned Revenue Concerning the Temporary Restructuring Amounts in the Sugar Sector**

The temporary restructuring amounts in the sugar sector, as set out in article 11 of Council Regulation N° 320/2006, are treated as assigned revenue intended to finance the sugar restructuring aid and other aids foreseen in the Sugar Restructuring Fund. For each marketing year, starting with 2006/07 up to 2008/09, these amounts relate to the sugar, insulin syrup and isoglucose quantitative quotas held by operators in each Member State and they are to be paid by the Member States into the Fund in two instalments, the deadlines of which are 31 March and 30 November respectively for each year. At the time of establishment of the 2009 budget, the estimate of this revenue expected to be transferred to the EU budget within the year amounted to M€ 1 742.0. At the same time, an amount of M€ 2 006.0 was expected to be carried over from the budget year 2008 into 2009.

In November 2008 Member States paid the second instalment of the temporary restructuring amounts due for the 2007/08 sugar quotas while in March 2009 they paid the first instalment of the amounts due for the 2008/09 sugar quotas. The total amount of assigned revenue paid by Member States in 2009 was M€ 1 741.4 compared to the amount of M€ 1 742.0 initially estimated. In addition, contrary to the initially estimated amount of M€ 2 006.0, the assigned revenue carried over from 2008 into 2009 amounted to M€ 2 044.6. Therefore, the total amount of assigned revenue available to the EU budget in 2009 in the form of temporary restructuring amounts came to M€ 3 786.0. For details, please see tables II and III.

At this point in time, after the aid payments made to the beneficiaries of the sugar restructuring fund, the temporary restructuring amounts present a balance of M€ 768.3 which will be carried forward into 2010. For details please see table II hereafter.

#### **B.3.1.3.3 Sugar Restructuring Fund**

In the course of the 2009 budget year, Member States made total payments for aids to the restructured sugar industry, for diversification aids as well as for aids to sugar refining which amounted to approximately M€ 3 017.7. These aids were paid from the aforementioned revenue originating from the temporary restructuring amounts in the sugar sector. Specifically, as regards the payment of these aids, approximately an amount of M€ 2 044.6 was funded by the assigned revenue carried over from 2008 while the balance amounting to M€ 973.1 was paid from the assigned revenue transferred to the EU budget in 2009. For details, please see tables II and III hereafter

Table I

## EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF

## ANALYSIS OF BUDGETARY EXECUTION - 2009 BUDGET YEAR

Commitment Appropriations

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2009	AMENDING BUDGETS 8 & 10/2009 (2)	ADDITIONAL APPROPRIATIONS (3)	TRANSFERS	TOTAL BUDGET AVAILABLE APPROPRIATIONS	EXECUTION 2009	DIFF EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS
						(1)	(2)	(3)	(4)	(5) = (3) + (4)	(6)	(7) = (6) - (5)	(8) = (6) / (5)
(1)													
<b>05</b>	<b>AGRICULTURE AND RURAL DEVELOPMENT</b>				<b>40.781.181.325</b>	<b>40.646.181.325</b>	<b>2.560.751.289</b>	<b>0</b>	<b>43.206.932.614</b>	<b>43.060.288.745</b>	<b>-146.643.868</b>	<b>99,7%</b>	
<b>05 01</b>	<b>ADMINISTRATIVE EXPENDITURE OF AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA</b>				<b>9.019.000</b>	<b>9.019.000</b>	<b>0</b>	<b>0</b>	<b>9.019.000</b>	<b>7.755.552</b>	<b>-1.263.448</b>	<b>86,0%</b>	
2	<b>05 01 04</b>	<b>Support expenditure</b>			<b>9.019.000</b>	<b>9.019.000</b>	<b>0</b>	<b>0</b>	<b>9.019.000</b>	<b>7.755.552</b>	<b>-1.263.448</b>	<b>86,0%</b>	
2	05 01 04 01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance			9.019.000	9.019.000	0	0	9.019.000	7.755.552	-1.263.448	86,0%	
2	05 01 04 07	Pilot project to conduct a feasibility study on introducing a security fund in the fruit and vegetables sector - Expenditure on administrative management			pm	pm	0	0	0	0	0	-	
<b>05 02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>				<b>3.409.523.325</b>	<b>3.287.723.325</b>	<b>701.962.036</b>	<b>0</b>	<b>3.989.685.361</b>	<b>3.986.965.656</b>	<b>-2.719.705</b>	<b>99,9%</b>	
2	<b>05 02 01</b>	<b>Cereals</b>			<b>40.216.082</b>	<b>40.216.082</b>	<b>18.315.000</b>	<b>6.565.000</b>	<b>65.096.082</b>	<b>65.062.772</b>	<b>-33.310</b>	<b>99,9%</b>	
2	05 02 01 01	Export refunds for cereals			pm	pm	0	860.000	860.000	854.404	-5.596	99,3%	
2	05 02 01 02	Intervention storage of cereals			500.000	500.000	18.315.000	5.285.000	24.100.000	24.079.325	-20.675	99,9%	
2	05 02 01 03	Intervention for starch			39.621.745	39.621.745	0	540.000	40.161.745	40.157.216	-4.529	100,0%	
2	05 02 01 99	Other measures (cereals)			94.337	94.337	0	-120.000	-25.663	-28.173	-2.510	109,8%	
2	<b>05 02 02</b>	<b>Rice</b>			<b>pm</b>	<b>pm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-31.800</b>	<b>-31.800</b>	<b>-</b>	
2	05 02 02 01	Export refunds for rice			pm	pm	0	0	0	-31.800	-31.800	-	
2	05 02 02 02	Intervention storage of rice			pm	pm	0	0	0	0	0	-	
2	05 02 02 99	Other measures (rice)			pm	pm	0	0	0	0	0	-	
2	<b>05 02 03</b>	<b>Refunds on non-Annex I products</b>			<b>127.000.000</b>	<b>89.700.000</b>	<b>0</b>	<b>0</b>	<b>89.700.000</b>	<b>89.683.660</b>	<b>-16.340</b>	<b>100,0%</b>	
2	<b>05 02 04</b>	<b>Food programmes</b>			<b>500.100.000</b>	<b>478.000.000</b>	<b>0</b>	<b>0</b>	<b>478.000.000</b>	<b>477.911.592</b>	<b>-88.408</b>	<b>100,0%</b>	
2	05 02 04 01	Programmes for deprived persons			500.000.000	477.900.000	0	0	477.900.000	477.890.406	-9.594	100,0%	
2	05 02 04 02	Food aid			100.000	100.000	0	0	100.000	21.186	-78.814	21,2%	
2	05 02 04 99	Other measures (food programs)			pm	pm	0	0	0	0	0	-	
2	<b>05 02 05</b>	<b>Sugar</b>			<b>182.300.000</b>	<b>147.100.000</b>	<b>0</b>	<b>0</b>	<b>147.100.000</b>	<b>146.955.066</b>	<b>-144.934</b>	<b>99,9%</b>	
2	05 02 05 01	Export refunds for sugar and isoglucose			177.000.000	177.000.000	0	2.150.000	179.150.000	179.111.164	-38.836	100,0%	
2	05 02 05 03	Production refunds for sugar used in the chemical industry			pm	pm	0	100.000	100.000	44.625	-55.375	44,6%	
2	05 02 05 08	Storage measures for sugar			5.000.000	-30.200.000	0	-2.150.000	-32.350.000	-32.369.680	-19.680	100,1%	
2	05 02 05 99	Other measures (sugar)			300.000	300.000	0	-100.000	200.000	168.957	-31.043	84,5%	
2	<b>05 02 06</b>	<b>Olive oil</b>			<b>46.481.993</b>	<b>46.481.993</b>	<b>0</b>	<b>8.020.000</b>	<b>54.501.993</b>	<b>54.485.969</b>	<b>-16.024</b>	<b>100,0%</b>	
2	05 02 06 03	Storage measures for olive oil			pm	pm	0	0	0	0	0	-	
2	05 02 06 05	Quality improvement measures			45.281.993	45.281.993	0	7.940.000	53.221.993	53.213.973	-8.020	100,0%	
2	05 02 06 99	Other measures (olive oil)			1.200.000	1.200.000	0	80.000	1.280.000	1.271.996	-8.004	99,4%	



Commitment Appropriations

F P H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING BUDGETS	ADDITIONAL	TRANSFERS	TOTAL BUDGET	EXECUTION 2009	DIFF EXECUTION /	% EXECUTION /	
						2009	8 & 10/2009 (2)	APPROPRIATIONS (3)		AVAILABLE		TOTAL BUDGET	AVAILABLE	TOTAL BUDGET
						(1)	(2)	(3)		(4)		APPROPRIATIONS	APPROPRIATIONS	(7) = (6) - (5)
<b>2</b>	<b>05</b>	<b>02</b>	<b>07</b>		<b>Textile plants</b>	<b>19.810.872</b>	<b>19.810.872</b>	<b>0</b>	<b>1.315.000</b>	<b>21.125.872</b>	<b>21.112.769</b>	<b>-13.103</b>	<b>99,9%</b>	
2	05	02	07	01	Aid for fibre flax and hemp	19.810.872	19.810.872	0	1.215.000	21.025.872	21.015.660	-10.212	100,0%	
2	05	02	07	02	Aid for cotton	pm	pm	0	100.000	100.000	97.109	-2.891	97,1%	
<b>2</b>	<b>05</b>	<b>02</b>	<b>08</b>		<b>Fruits and vegetables</b>	<b>343.588.674</b>	<b>343.588.674</b>	<b>450.827.036</b>	<b>0</b>	<b>794.415.710</b>	<b>793.663.082</b>	<b>-752.629</b>	<b>99,9%</b>	
2	05	02	08	01	Export refunds for fruit and vegetables	100.000	100.000	0	5.070.000	5.170.000	5.164.679	-5.321	99,9%	
2	05	02	08	02	Compensation for withdrawals and buying in	2.000.000	2.000.000	0	-1.870.000	130.000	126.373	-3.627	97,2%	
2	05	02	08	03	Operational funds for producer organisations	260.000.000	260.000.000	413.403.629	8.160.000	681.563.629	681.542.749	-20.879	100,0%	
2	05	02	08	06	Production aid for processed tomato products	94.337	94.337	0	-50.000	44.337	37.351	-6.986	84,2%	
2	05	02	08	07	Production aid for fruit-based products	94.337	94.337	0	0	94.337	79.150	-15.187	83,9%	
2	05	02	08	08	Intervention for dried grapes and figs	100.000	100.000	0	-60.000	40.000	27.731	-12.269	69,3%	
2	05	02	08	09	Compensation to encourage processing of citrus fruits	37.000.000	37.000.000	0	-13.180.000	23.820.000	23.817.250	-2.750	100,0%	
2	05	02	08	10	Free distribution of fruit and vegetables	100.000	100.000	0	-30.000	70.000	66.607	-3.393	95,2%	
2	05	02	08	11	Aid to producer groups for preliminary recognition	44.000.000	44.000.000	36.760.000	2.000.000	82.760.000	82.749.645	-10.355	100,0%	
2	05	02	08	99	Other measures (fruit and vegetables)	100.000	100.000	663.407	-40.000	723.407	51.545	-671.862	7,1%	
<b>2</b>	<b>05</b>	<b>02</b>	<b>09</b>		<b>Products of the wine-growing sector</b>	<b>1.320.965.934</b>	<b>1.320.965.934</b>	<b>0</b>	<b>-9.140.000</b>	<b>1.311.825.934</b>	<b>1.311.716.199</b>	<b>-109.735</b>	<b>100,0%</b>	
2	05	02	09	01	Export refunds for products of the wine-growing sector	pm	pm	0	7.350.000	7.350.000	7.344.029	-5.971	99,9%	
2	05	02	09	02	Storage of wine and grape must	30.000.000	30.000.000	0	4.210.000	34.210.000	34.205.385	-4.615	100,0%	
2	05	02	09	03	Distillation of wine	18.000.000	18.000.000	0	-6.690.000	11.310.000	11.306.914	-3.086	100,0%	
2	05	02	09	04	Storage measures for alcohol	15.000.000	15.000.000	0	21.650.000	36.650.000	36.638.071	-11.929	100,0%	
2	05	02	09	05	Aid for the use of must	13.000.000	13.000.000	0	8.520.000	21.520.000	21.515.209	-4.791	100,0%	
2	05	02	09	06	Permanent abandonment premiums for areas under vines	11.000.000	11.000.000	0	1.860.000	12.860.000	12.851.814	-8.186	99,9%	
2	05	02	09	07	Restructuring and conversion of vineyards	100.000	100.000	0	-3.730.000	-3.630.000	-3.670.607	-40.607	101,1%	
2	05	02	09	08	National support programmes for the wine sector	794.240.000	794.240.000	0	-46.980.000	747.260.000	747.254.743	-5.257	100,0%	
2	05	02	09	09	Grubbing-up scheme	437.725.934	437.725.934	0	6.390.000	444.115.934	444.109.455	-6.479	100,0%	
2	05	02	09	99	Other measures (wine-growing sector)	1.900.000	1.900.000	0	-1.720.000	180.000	161.185	-18.815	89,5%	
<b>2</b>	<b>05</b>	<b>02</b>	<b>10</b>		<b>Promotion</b>	<b>58.119.000</b>	<b>58.119.000</b>	<b>0</b>	<b>-9.450.000</b>	<b>48.669.000</b>	<b>47.425.633</b>	<b>-1.243.367</b>	<b>97,4%</b>	
2	05	02	10	01	Promotion measures - Payments by Member States	56.000.000	56.000.000	0	-9.450.000	46.550.000	46.514.165	-35.835	99,9%	
2	05	02	10	02	Promotion measures - Direct payments by the European Community	2.119.000	2.119.000	0	0	2.119.000	911.554	-1.207.446	43,0%	
2	05	02	10	99	Other measures (promotion)	pm	pm	0	0	0	-86	-86	-	
<b>2</b>	<b>05</b>	<b>02</b>	<b>11</b>		<b>Other plant products/measures</b>	<b>386.700.000</b>	<b>359.500.000</b>	<b>0</b>	<b>-6.850.000</b>	<b>352.650.000</b>	<b>352.534.965</b>	<b>-115.035</b>	<b>100,0%</b>	
2	05	02	11	01	Dried fodder	145.000.000	126.600.000	0	0	126.600.000	126.555.016	-44.984	100,0%	
2	05	02	11	04	POSEI (excluding Fish 11 02 03 and direct aids)	235.000.000	226.200.000	0	-1.900.000	224.300.000	224.270.610	-29.390	100,0%	
2	05	02	11	05	Community fund for tobacco (excluding SANCO 17 03 02)	4.500.000	4.500.000	0	-3.350.000	1.150.000	1.127.823	-22.177	98,1%	
2	05	02	11	99	Other measures (Other plant products/measures)	2.200.000	2.200.000	0	-1.600.000	600.000	581.516	-18.484	96,9%	

Commitment Appropriations

F P H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING BUDGETS	ADDITIONAL	TRANSFERS	TOTAL BUDGET	EXECUTION 2009	DIFF EXECUTION /	% EXECUTION /
						2009	8 & 10/2009 (2)	APPROPRIATIONS (3)		AVAILABLE		TOTAL BUDGET	AVAILABLE
						(1)	(2)	(3)	(4)	(5) = (3) + (4)	(6)	(7) = (6) - (5)	(8) = (6) / (5)
2	05	02	12		<b>Milk and Milk products</b>	<b>137.866.365</b>	<b>137.866.365</b>	<b>232.820.000</b>	<b>0</b>	<b>370.686.365</b>	<b>370.612.808</b>	<b>-73.557</b>	<b>100,0%</b>
2	05	02	12	01	Refunds for milk and milk products	9.433.749	9.433.749	162.470.000	9.200.000	181.103.749	181.099.724	-4.025	100,0%
2	05	02	12	02	Intervention storage of skimmed-milk powder	pm	pm	58.300.000	2.350.000	60.650.000	60.637.899	-12.101	100,0%
2	05	02	12	03	Aid for disposal of skimmed milk	pm	pm	0	10.000	10.000	6.569	-3.431	65,7%
2	05	02	12	04	Intervention storage of butter and cream	16.980.747	16.980.747	7.120.000	2.000.000	26.100.747	26.095.583	-5.164	100,0%
2	05	02	12	05	Other measures relating to butterfat	18.867.497	18.867.497	0	-10.530.000	8.337.497	8.332.226	-5.271	99,9%
2	05	02	12	06	Intervention storage of cheese	22.640.997	22.640.997	0	-2.510.000	20.130.997	20.103.512	-27.485	99,9%
2	05	02	12	08	School milk	69.000.000	69.000.000	4.930.000	230.000	74.160.000	74.151.634	-8.366	100,0%
2	05	02	12	99	Other measures (milk and milk products)	943.375	943.375	0	-750.000	193.375	185.661	-7.714	96,0%
2	05	02	13		<b>Beef and Veal</b>	<b>50.584.711</b>	<b>50.584.711</b>	<b>0</b>	<b>8.780.000</b>	<b>59.364.711</b>	<b>59.343.208</b>	<b>-21.503</b>	<b>100,0%</b>
2	05	02	13	01	Refunds for beef and veal	25.000.000	25.000.000	0	-3.510.000	21.490.000	21.482.934	-7.066	100,0%
2	05	02	13	02	Intervention storage of beef and veal	pm	pm	0	0	0	-42	-42	-
2	05	02	13	03	Exceptional support measures	17.000.000	17.000.000	0	5.770.000	22.770.000	22.762.645	-7.355	100,0%
2	05	02	13	04	Refunds for live animals	8.490.374	8.490.374	0	1.670.000	10.160.374	10.156.598	-3.776	100,0%
2	05	02	13	99	Other measures (beef and veal)	94.337	94.337	0	4.850.000	4.944.337	4.941.072	-3.265	99,9%
2	05	02	14		<b>Sheepmeat and goatmeat</b>	<b>pm</b>	<b>pm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
2	05	02	14	01	Intervention in the form of storage of sheepmeat and goatmeat	pm	pm	0	0	0	0	0	-
2	05	02	14	99	Other measures (sheepmeat and goatmeat)	pm	pm	0	0	0	0	0	-
2	05	02	15		<b>Pigmeat, eggs &amp; poultry, bee-keeping &amp; other animal products</b>	<b>195.789.694</b>	<b>195.789.694</b>	<b>0</b>	<b>760.000</b>	<b>196.549.694</b>	<b>196.489.733</b>	<b>-59.961</b>	<b>100,0%</b>
2	05	02	15	01	Refunds on pigmeat	66.000.000	66.000.000	0	-6.035.000	59.965.000	59.946.945	-18.055	100,0%
2	05	02	15	02	Intervention for pigmeat	8.000.000	8.000.000	0	-4.380.000	3.620.000	3.616.190	-3.810	99,9%
2	05	02	15	03	Exceptional market-support measures for pigmeat	pm	pm	0	0	0	0	0	-
2	05	02	15	04	Refunds on eggs	5.660.249	5.660.249	0	-2.510.000	3.150.249	3.144.165	-6.084	99,8%
2	05	02	15	05	Refunds for poultrymeat	93.394.111	93.394.111	0	-1.810.000	91.584.111	91.562.288	-21.823	100,0%
2	05	02	15	06	Specific aid for bee-keeping	22.640.997	22.640.997	0	580.000	23.220.997	23.215.645	-5.352	100,0%
2	05	02	15	07	Exceptional market-support measures for the poultrymeat and eggs sector	pm	pm	0	0	0	0	0	-
2	05	02	15	99	Other measures (pigmeat, eggs and poultry, bee-keeping and other animal products)	94.337	94.337	0	14.915.000	15.009.337	15.004.500	-4.837	100,0%

Commitment Appropriations

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2009	AMENDING BUDGETS 8 & 10/2009 (2)	ADDITIONAL APPROPRIATIONS (3)	TRANSFERS	TOTAL BUDGET AVAILABLE APPROPRIATIONS	EXECUTION 2009	DIFF EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS
						(1)	(2)	(3)	(4)	(5) = (3) + (4)	(6)	(7) = (6) - (5)	(8) = (6) / (5)
<b>05 03 DIRECT AIDS</b>						<b>37.779.000.000</b>	<b>37.779.000.000</b>	<b>1.475.898.152</b>	<b>0</b>	<b>39.254.898.152</b>	<b>39.113.919.171</b>	<b>-140.978.981</b>	<b>99,6%</b>
2	05	03	01		<b>Decoupled direct aids</b>	<b>31.295.000.000</b>	<b>31.295.000.000</b>	<b>1.475.898.152</b>	<b>163.935.000</b>	<b>32.934.833.152</b>	<b>32.794.095.080</b>	<b>-140.738.073</b>	<b>99,6%</b>
2	05	03	01	01	SPS (Single Payment Scheme) (3)	27.239.000.000	27.239.000.000	1.335.219.470	231.365.000	28.805.584.470	28.805.561.559	-22.911	100,0%
2	05	03	01	02	SAPS (Single Area Payment Scheme)	3.789.000.000	3.789.000.000	0	-65.550.000	3.723.450.000	3.723.436.975	-13.025	100,0%
2	05	03	01	03	Separate Sugar payment	255.000.000	255.000.000	0	-2.050.000	252.950.000	252.935.712	-14.288	100,0%
2	05	03	01	04	Separate fruit and vegetables payment	12.000.000	12.000.000	0	170.000	12.170.000	12.160.834	-9.166	99,9%
2	05	03	01	99	Other (decoupled direct aids)	pm	pm	140.678.682	0	140.678.682	0	-140.678.682	0,0%
2	05	03	02		<b>Other direct aids</b>	<b>5.922.000.000</b>	<b>5.922.000.000</b>	<b>0</b>	<b>-144.185.000</b>	<b>5.777.815.000</b>	<b>5.777.592.036</b>	<b>-222.964</b>	<b>100,0%</b>
2	05	03	02	01	COP area payments	1.450.000.000	1.450.000.000	0	-1.325.000	1.448.675.000	1.448.668.906	-6.094	100,0%
2	05	03	02	04	Supplementary aid for durum wheat: traditional production zones	54.000.000	54.000.000	0	-4.935.000	49.065.000	49.060.017	-4.983	100,0%
2	05	03	02	05	Production aid for seeds	23.000.000	23.000.000	0	170.000	23.170.000	23.165.677	-4.323	100,0%
2	05	03	02	06	Sucler-cow premium	1.161.000.000	1.161.000.000	0	-7.850.000	1.153.150.000	1.153.141.941	-8.059	100,0%
2	05	03	02	07	Additional suckler-cow premium	52.000.000	52.000.000	0	-270.000	51.730.000	51.723.556	-6.444	100,0%
2	05	03	02	08	Beef special premium	97.000.000	97.000.000	0	-6.350.000	90.650.000	90.641.157	-8.843	100,0%
2	05	03	02	09	Beef slaughter premium - calves	126.000.000	126.000.000	0	-8.375.000	117.625.000	117.618.490	-6.510	100,0%
2	05	03	02	10	Beef slaughter premium - adults	225.000.000	225.000.000	0	-3.720.000	221.280.000	221.275.613	-4.387	100,0%
2	05	03	02	13	Sheep and goat premium	244.000.000	244.000.000	0	-11.125.000	232.875.000	232.868.953	-6.047	100,0%
2	05	03	02	14	Sheep and goat supplementary premium	76.000.000	76.000.000	0	-6.300.000	72.400.000	72.391.238	-8.762	100,0%
2	05	03	02	18	Payments to starch potato producers	111.000.000	111.000.000	0	-7.755.000	103.245.000	103.237.799	-7.201	100,0%
2	05	03	02	19	Area aid for rice	169.000.000	169.000.000	0	-4.630.000	164.370.000	164.363.655	-6.345	100,0%
2	05	03	02	21	Aid for olive groves	98.000.000	98.000.000	0	-1.955.000	96.045.000	96.039.592	-5.408	100,0%
2	05	03	02	22	Tobacco premium	305.000.000	305.000.000	0	-4.380.000	300.620.000	300.611.844	-8.156	100,0%
2	05	03	02	23	Hops area aid	2.500.000	2.500.000	0	0	2.500.000	2.485.107	-14.893	99,4%
2	05	03	02	24	Specific quality premium for durum wheat	87.000.000	87.000.000	0	680.000	87.680.000	87.674.629	-5.371	100,0%
2	05	03	02	25	Protein crop premium	53.000.000	53.000.000	0	-20.050.000	32.950.000	32.942.089	-7.911	100,0%
2	05	03	02	26	Area payment for nuts	92.000.000	92.000.000	0	210.000	92.210.000	92.207.310	-2.690	100,0%
2	05	03	02	27	Aid for energy crops	67.000.000	67.000.000	0	-13.300.000	53.700.000	53.697.307	-2.693	100,0%
2	05	03	02	28	Aid for silkworms	500.000	500.000	0	-50.000	450.000	446.268	-3.732	99,2%
2	05	03	02	29	Area aid for dried grapes	1.000.000	1.000.000	0	-960.000	40.000	32.444	-7.556	81,1%
2	05	03	02	36	Payments for specific types of farming and quality production	425.000.000	425.000.000	0	3.730.000	428.730.000	428.728.454	-1.546	100,0%
2	05	03	02	39	Additional amount for sugar beet and cane producers	27.000.000	27.000.000	0	-4.125.000	22.875.000	22.870.025	-4.975	100,0%
2	05	03	02	40	Area aid for cotton	241.000.000	241.000.000	0	-24.115.000	216.885.000	216.878.848	-6.152	100,0%
2	05	03	02	41	Transitional fruit and vegetables payment - Tomatoes	145.000.000	145.000.000	0	-750.000	144.250.000	144.220.717	-29.283	100,0%
2	05	03	02	42	Transitional fruit and vegetables payment - Other products than tomatoes	161.000.000	161.000.000	0	-11.740.000	149.260.000	149.246.772	-13.228	100,0%
2	05	03	02	43	Transitional soft fruit payment	12.000.000	12.000.000	0	-4.600.000	7.400.000	7.390.066	-9.934	99,9%
2	05	03	02	50	Posei - Community support programs	377.000.000	377.000.000	0	-1.795.000	375.205.000	375.201.535	-3.465	100,0%
2	05	03	02	51	Posei - Other direct aids and earlier regimes	22.000.000	22.000.000	0	-1.095.000	20.905.000	20.898.482	-6.518	100,0%
2	05	03	02	52	Posei - Aegean Islands	18.000.000	18.000.000	0	-1.515.000	16.485.000	16.478.528	-6.472	100,0%
2	05	03	02	99	Other (direct aids)	pm	pm	0	1.390.000	1.390.000	1.385.018	-4.982	99,6%
2	05	03	03		<b>Additional amounts of aid</b>	<b>562.000.000</b>	<b>562.000.000</b>	<b>0</b>	<b>-19.750.000</b>	<b>542.250.000</b>	<b>542.232.055</b>	<b>-17.945</b>	<b>100,0%</b>

## Commitment Appropriations

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2009	AMENDING BUDGETS 8 & 10/2009 (2)	ADDITIONAL APPROPRIATIONS (3)	TRANSFERS	TOTAL BUDGET AVAILABLE APPROPRIATIONS	EXECUTION 2009	DIFF EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS
						(1)	(2)	(3)	(4)	(5) = (3) + (4)	(6)	(7) = (6) - (5)	(8) = (6) / (5)
<b>05 04 RURAL DEVELOPMENT</b>						<b>pm</b>	<b>-13.200.000</b>	<b>0</b>	<b>0</b>	<b>-13.200.000</b>	<b>-13.281.602</b>	<b>-81.602</b>	<b>100,6%</b>
2	05 04 01	<b>Rural development financed by the EAGGF-Guarantee Section – Programming period 2000 - 2006</b>				pm	-13.200.000	0	0	-13.200.000	-13.281.602	-81.602	100,6%
2	05 04 01 14	Rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006				pm	-13.200.000	0	0	-13.200.000	-13.281.602	-81.602	100,6%
2	05 04 03	<b>Other measures</b>				pm	pm	0	0	0	0	0	-
2	05 04 03 02	Plant and animal genetic resources - Completion of earlier measures				pm	pm	0	0	0	0	0	-
2	05 04 04	<b>Transitional instrument for the financing of rural development by the EAGGF Guarantee Section for the new Member States - Completion of programmes 2004-2006</b>				pm	pm	0	0	0	0	0	-
<b>05 07 AUDIT OF AGRICULTURAL EXPENDITURE</b>						<b>-458.500.000</b>	<b>-458.500.000</b>	<b>382.300.000</b>	<b>3.300.000</b>	<b>-72.900.000</b>	<b>-73.213.707</b>	<b>-313.707</b>	<b>100,4%</b>
2	05 07 01	<b>Control of agricultural expenditure</b>				-483.500.000	-483.500.000	375.100.000	0	-108.400.000	-108.685.611	-285.611	100,3%
2	05 07 01 01	Monitoring and preventive measures - Payments by the Member States				0	0	0	0	0	0	0	-
2	05 07 01 02	Monitoring and preventive measures - Direct payments by the EC				6.500.000	6.500.000	0	0	6.500.000	6.384.574	-115.426	98,2%
2	05 07 01 05	Checks on application of the rules in agriculture				0	0	0	0	0	0	0	-
2	05 07 01 06	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF				-490.000.000	-490.000.000	375.100.000	0	-114.900.000	-115.070.186	-170.186	100,1%
2	05 07 01 07	Conformity clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF				pm	pm	0	0	0	0	0	-
2	05 07 02	<b>Settlement of disputes</b>				25.000.000	25.000.000	7.200.000	3.300.000	35.500.000	35.471.904	-28.096	99,9%
<b>05 08 POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA</b>						<b>42.139.000</b>	<b>42.139.000</b>	<b>591.100</b>	<b>-3.300.000</b>	<b>39.430.100</b>	<b>38.143.676</b>	<b>-1.286.424</b>	<b>96,7%</b>
2	05 08 01	<b>Farm Accountancy Data Network (FADN)</b>				13.979.000	13.979.000	0	0	13.979.000	13.507.224	-471.776	96,6%
2	05 08 02	<b>Surveys on the structure of agricultural holdings</b>				15.400.000	15.400.000	572.680	0	15.972.680	15.249.941	-722.739	95,5%
2	05 08 03	<b>Restructuring of systems for agricultural surveys</b>				1.460.000	1.460.000	18.420	0	1.478.420	1.459.912	-18.508	98,7%
2	05 08 06	<b>Enhancing public awareness of the common agricultural policy</b>				8.000.000	8.000.000	0	-400.000	7.600.000	7.579.644	-20.356	99,7%
2	05 08 09	<b>EAGF - Operational technical assistance</b>				3.300.000	3.300.000	0	-2.900.000	400.000	346.955	-53.046	86,7%
<b>11 FISHERIES AND MARITIME AFFAIRS</b>						<b>29.500.000</b>	<b>29.500.000</b>	<b>0</b>	<b>0</b>	<b>29.500.000</b>	<b>29.416.344</b>	<b>-83.656</b>	<b>99,7%</b>
<b>11 02 FISHERIES MARKETS</b>						<b>29.500.000</b>	<b>29.500.000</b>	<b>0</b>	<b>0</b>	<b>29.500.000</b>	<b>29.416.344</b>	<b>-83.656</b>	<b>99,7%</b>
2	11 02 01	<b>Intervention in fishery products</b>				14.500.000	14.500.000	0	0	14.500.000	14.419.576	-80.424	99,4%
2	11 02 01 01	Intervention in fishery products - New measures				14.500.000	14.500.000	0	0	14.500.000	14.419.576	-80.424	99,4%
2	11 02 01 02	Intervention in fishery products - Completion of previous measures				0	0	0	0	0	0	0	-

## Commitment Appropriations

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2009	AMENDING BUDGETS 8 & 10/2009 (2)	ADDITIONAL APPROPRIATIONS (3)	TRANSFERS	TOTAL BUDGET AVAILABLE APPROPRIATIONS	EXECUTION 2009	DIFF EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS
						(1)	(2)	(3)	(4)	(5) = (3) + (4)	(6)	(7) = (6) - (5)	(8) = (6) / (5)
2	11	02	03		<b>Fisheries programme for the outermost regions</b>	<b>15.000.000</b>	<b>15.000.000</b>	<b>0</b>	<b>0</b>	<b>15.000.000</b>	<b>14.996.768</b>	<b>-3.232</b>	<b>100,0%</b>
2	11	02	03	01	Fisheries programme for the outermost regions — New measures	15.000.000	15.000.000	0	0	15.000.000	14.996.768	-3.232	100,0%
	11	02	03	02	Fisheries programme for the outermost regions — Completion of earlier measures	0	0	0	0	0	0	0	-
<b>17</b>					<b>VETERINARY EXPENDITURE</b>	<b>320.675.000</b>	<b>370.015.000</b>	<b>6.606.593</b>	<b>0</b>	<b>376.621.593</b>	<b>364.348.934</b>	<b>-12.272.659</b>	<b>96,7%</b>
<b>17</b>	<b>01</b>				<b>ADMINISTRATIVE EXPENDITURE of VETERINARY COSTS</b>	<b>2.075.000</b>	<b>2.075.000</b>	<b>0</b>	<b>0</b>	<b>2.075.000</b>	<b>2.074.930</b>	<b>-70</b>	<b>100,0%</b>
2	17	01	04		<b>Support expenditure for operations of 'Health and consumer protection' Policy Area</b>	<b>2.075.000</b>	<b>2.075.000</b>	<b>0</b>	<b>0</b>	<b>2.075.000</b>	<b>2.074.930</b>	<b>-70</b>	<b>100,0%</b>
2	17	01	04	01	Plant-health measures — Expenditure on administrative management	300.000	300.000	0	0	300.000	300.000	0	100,0%
2	17	01	04	04	Pilot study: risk financing model for livestock epidemics — Expenditure on administrative management	pm	pm	0	0	0	0	0	-
2	17	01	04	05	Feed and food safety and related activities — Expenditure on administrative management	675.000	675.000	0	0	675.000	674.930	-70	100,0%
2	17	01	04	06	Pilot project — Improved methods for animal-friendly production	pm	pm	0	0	0	0	0	-
2	17	01	04	31	Executive Agency for health and consumers. Subsidy for programmes under Heading 2	1.100.000	1.100.000	0	0	1.100.000	1.100.000	0	100,0%
<b>17</b>	<b>03</b>				<b>PUBLIC HEALTH</b>	<b>16.000.000</b>	<b>16.000.000</b>	<b>0</b>	<b>0</b>	<b>16.000.000</b>	<b>16.000.000</b>	<b>0</b>	<b>100,0%</b>
2	17	03	02		<b>Community tobacco fund — Direct payments by the European Un</b>	<b>16.000.000</b>	<b>16.000.000</b>	<b>0</b>	<b>0</b>	<b>16.000.000</b>	<b>16.000.000</b>	<b>0</b>	<b>100,0%</b>
<b>17</b>	<b>04</b>				<b>FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE &amp; PLANT HEALTH</b>	<b>302.600.000</b>	<b>351.940.000</b>	<b>6.606.593</b>	<b>0</b>	<b>358.546.593</b>	<b>346.274.003</b>	<b>-12.272.590</b>	<b>96,6%</b>
2	17	04	01		<b>Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor</b>	<b>223.000.000</b>	<b>272.340.000</b>	<b>6.452.832</b>	<b>0</b>	<b>278.792.832</b>	<b>267.286.610</b>	<b>-11.506.222</b>	<b>95,9%</b>
2	17	04	01	01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public-health risk linked to an external factor — New measures	223.000.000	272.340.000	6.452.832	0	278.792.832	267.286.610	-11.506.222	95,9%
	17	04	01	02	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public-health risk linked to an external factor — Completion of previous measures	0	0	0	0	0	0	0	-
2	17	04	02		<b>Other measures in the veterinary, animal welfare and public health field</b>	<b>18.100.000</b>	<b>18.100.000</b>	<b>98.422</b>	<b>302.027</b>	<b>18.500.449</b>	<b>18.116.450</b>	<b>-383.999</b>	<b>97,9%</b>
2	17	04	02	01	Other measures in the veterinary, animal welfare and public-health field — New measures	18.100.000	18.100.000	0	302.027	18.402.027	18.116.450	-285.577	98,4%
	17	04	02	02	Other measures in the veterinary, animal welfare and public-health field — Completion of previous measures	0	0	98.422	0	98.422	0	-98.422	0,0%

Commitment Appropriations

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2009	AMENDING BUDGETS 8 & 10/2009 (2)	ADDITIONAL APPROPRIATIONS (3)	TRANSFERS	TOTAL BUDGET AVAILABLE APPROPRIATIONS	EXECUTION 2009	DIFF EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS
						(1)	(2)	(3)	(4)	(5) = (3) + (4)	(6)	(7) = (6) - (5)	(8) = (6) / (5)
2	17	04	03		<b>Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health</b>	<b>34.000.000</b>	<b>34.000.000</b>	<b>16.646</b>	<b>-15.904.765</b>	<b>18.111.881</b>	<b>18.095.235</b>	<b>-16.646</b>	<b>99,9%</b>
2	17	04	03	01	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health — New measures	30.000.000	30.000.000	16.646	-15.904.765	14.111.881	14.095.235	-16.646	99,9%
	17	04	03	02	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health — Completion of previous measures	0	0	0	0	0	0	0	-
2	17	04	03	03	Preparatory action - Control posts (resting points) in relation to transport of animals	4.000.000	4.000.000	0	0	4.000.000	4.000.000	0	100,0%
2	17	04	04		<b>Plant health measures</b>	<b>2.500.000</b>	<b>2.500.000</b>	<b>0</b>	<b>14.675.920</b>	<b>17.175.920</b>	<b>16.849.400</b>	<b>-326.520</b>	<b>98,1%</b>
2	17	04	04	01	Plant-health measures — New measures	2.500.000	2.500.000	0	14.675.920	17.175.920	16.849.400	-326.520	98,1%
	17	04	04	02	Plant-health measures — Completion of previous measures	0	0	0	0	0	0	0	-
2	17	04	05		<b>Community Plant Variety Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
2	17	04	05	01	Community Plant Variety Office - Subsidy under Titles 1 and 2	0	0	0	0	0	0	0	-
2	17	04	05	02	Community Plant Variety Office - Subsidy under Title 3	0	0	0	0	0	0	0	-
2	17	04	07		<b>Feed and food safety and related activities</b>	<b>25.000.000</b>	<b>25.000.000</b>	<b>38.693</b>	<b>926.818</b>	<b>25.965.511</b>	<b>25.926.308</b>	<b>-39.203</b>	<b>99,8%</b>
2	17	04	07	01	Feed and food safety and related activities — New measures	25.000.000	25.000.000	38.693	926.818	25.965.511	25.926.308	-39.203	99,8%
	17	04	07	02	Feed and food safety and related activities — Completion of previous measures	pm	pm	0	0	0	0	0	-
<b>TOTAL 2009 EAGF</b>						<b>41.131.356.325</b>	<b>41.045.696.325</b>	<b>2.567.357.881</b>	<b>0</b>	<b>43.613.054.206</b>	<b>43.454.054.023</b>	<b>-159.000.183</b>	<b>99,6%</b>
2	05	02	16		<b>Sugar Restructuring Fund</b>	<b>pm</b>	<b>pm</b>	<b>3.785.981.330</b>	<b>0</b>	<b>3.785.981.330</b>	<b>3.017.689.891</b>	<b>-768.291.440</b>	<b>79,7%</b>
2	05	02	16	01	Sugar Restructuring Fund	pm	pm	3.785.981.330	0	3.785.981.330	3.017.689.891	-768.291.440	79,7%
2	05	02	16	02	Clearance with regard to Sugar Restructuring Fund	pm	pm	0	0	0	0	0	-
<b>TOTAL 2009</b>						<b>41.131.356.325</b>	<b>41.045.696.325</b>	<b>6.353.339.212</b>	<b>0</b>	<b>47.399.035.537</b>	<b>46.471.743.914</b>	<b>-927.291.623</b>	<b>98,0%</b>

- (1) FPH = Financial Perspectives Heading / T = Title / C = Chapter / A = Article / I = Item  
(2) For EAGF, the Amending Budget n° 8/2009 concerns only item 17 04 01 01 : Commitment appropriations were increased by 49.3 M€.  
(3) Assigned revenue

Table II

EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF

ANALYSIS OF BUDGETARY EXECUTION - 2009 BUDGET YEAR

Assigned revenue - C.4

in EUROS

Assigned Revenue 2009							Utilisation of Assigned Revenue					Carriedforward to 2010		
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description	Amount				
				Budgetary Line	Amount					Detail	Total		Detail	Total
					Detail	Total								
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>														
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	600.517.182,09	05 02 08 99	168.698.407,34		05 02 01 02	C4	Intervention storage of cereals	18.315.000,00				
							05 02 08 03	C4	Operational funds for producers organisations	69.640.000,00				
							05 02 08 11	C4	Aid to producer groups for preliminary recognition	36.760.000,00				
							05 02 12 02	C4	Intervention storage of skimmed-milk powder	31.270.000,00				
							05 02 12 04	C4	Intervention storage of butter and cream	7.120.000,00				
							05 02 12 08	C4	School milk	4.930.000,00				
							<b>168.698.407,34</b>			<b>168.035.000,00</b>		<b>663.407,34</b>		
				05 03 01 99	431.818.774,75									
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	147.878.436,59	05 03 01 99	147.878.436,59									
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	337.626.470,92	05 03 01 99	337.626.470,92		05 02 12 01	C4	Refunds for milk and milk products	162.465.974,52				
							05 02 12 02	C4	Intervention storage of skimmed-milk powder	27.030.000,00				
							05 03 01 01	C4	SPS (single payment scheme)	204.845.000,00				
							05 07 01 06	C4	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	374.929.814,09				
							05 07 02 00	C4	Settlement of disputes	7.200.000,00				
							<b>917.323.682,26</b>			<b>776.470.788,61</b>		<b>140.852.893,65</b>		
6 7 0	IC4	Revenue concerning EAGF	1.086.022.089,60											
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	1.086.022.089,60			1.086.022.089,60					944.505.788,61	141.516.300,99		
<b>CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS</b>														
6 8 0 1	IC4	Temporary restructuring amounts – Assigned revenue	1.741.417.405,37	05 02 16 00	1.741.417.405,37		05 02 16 00	C4	Sugar Restructuring Fund	973.125.965,70				
							<b>1.741.417.405,37</b>			<b>973.125.965,70</b>		<b>768.291.439,67</b>		
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00											
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00											
6 8 0	IC4	Temporary restructuring amounts	1.741.417.405,37											
6 8	IC4	TEMPORARY RESTRUCTURING AMOUNTS	1.741.417.405,37							973.125.965,70		768.291.439,67		
<b>TOTAL</b>			<b>2.827.439.494,97</b>				<b>TOTAL</b>			<b>1.917.631.754,31</b>		<b>909.807.740,66</b>		

Table III

EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF

ANALYSIS OF BUDGETARY EXECUTION - 2009 BUDGET YEAR

Assigned revenue - C.5

in EUROS

Assigned Revenue 2009						Utilisation of Assigned Revenue					
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description	Amount	
				Budgetary Line	Amount					Detail	Total
					Detail	Total					
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>											
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	343.763.628,80	05 02 08 99	343.763.628,80		05 02 08 03	C5	Operational funds for producers organisations	343.763.628,80	
					<b>343.763.628,80</b>	<b>343.763.628,80</b>					
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	1.130.374.469,98	05 03 01 99	1.130.374.469,98		05 03 01 01	C5	SPS (single payment scheme)	1.130.374.469,98	
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue	-		-						
					<b>1.130.374.469,98</b>	<b>1.130.374.469,98</b>					
6 7 0	IC5	Revenue concerning EAGF	1.474.138.098,78								
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	1.474.138.098,78		1.474.138.098,78						1.474.138.098,78
<b>CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS</b>											
6 8 0 1	IC5	Temporary restructuring amounts – Assigned revenue	2.044.563.924,99	05 02 16 00	2.044.563.924,99		05 02 16 00	C5	Sugar Restructuring Fund	2.044.563.924,99	
					<b>2.044.563.924,99</b>	<b>2.044.563.924,99</b>					
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00								
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00								
6 8 0	IC5	Temporary restructuring amounts	2.044.563.924,99								
6 8	IC5	TEMPORARY RESTRUCTURING AMOUNTS	2.044.563.924,99								2.044.563.924,99
<b>TOTAL</b>			<b>3.518.702.023,77</b>				<b>TOTAL</b>			<b>3.518.702.023,77</b>	



### B.3.2 Rural Development (MFF 2.0.2)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	13 652	0	337	0	0	9	13 998	13 719	98%	14 632	261
<b>PA</b>	10 229	778	-2 192	0	0	9	8 824	8 740	99%	10 529	12
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	11 699	6 561	13 719	2 179		- 18		16 660	42%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current programme share
2007	10 906	9 523	9 523	6 085	6 085	3 439	7 769	44%
2008	13 303	14 646	24 168	8 547	14 631	9 537	11 699	82%
2009	14 002	13 732	37 900	8 217	22 848	15 050	16 660	90%
2010	14 364							
2011	14 466							
2012	14 642							
2013	14 838							
<b>Total</b>	<b>96 520</b>							

### B.3.3 European Fisheries Fund (MFF 2.0.3)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	632	0	0	0	0	0	632	631	100%	609	0
<b>PA</b>	561	0	- 193	0	0	0	368	291	79%	572	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	1 068	289	631	2		- 50		1 358	27%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current programme share
2007	432	429	429	229	229	200	1 083	18%
2008	612	609	1 038	251	480	558	1 068	52%
2009	632	631	1 669	177	657	1 013	1358	75%
2010	644							
2011	658							
2012	673							
2013	688							
<b>Total</b>	<b>4 340</b>							

### B.3.4 Common Fisheries Policy (MFF 2.0.4)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	272	0	- 6	1	- 1	0	266	261	98%	261	1
<b>PA</b>	245	1	0	1	- 1	0	247	222	90%	233	5
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	219	48	261	174		- 47		212	- 3%		

Following the carry-over of M€5 to 2010, implementation of payment appropriations reached 92%, leaving M€20 unused, which mainly concerns *international fisheries agreements* (M€7 principally resulting from delayed payments because information was missing from the third country contracting parties), *data collection/scientific advice* (M€5 as demands for the financing of data collection programmes by Member States were less than anticipated and there were delays in some procurement procedures for scientific advice) and *preparatory work for new international organisations* (M€3 due to the reduction of foreseen expenses following the reallocation of the budget for regional fisheries surveillance). The remaining unused appropriations are spread in small amounts across different actions.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current programme share
2007	317	216	216	142	142	74	211	35%
2008	318	261	477	208	350	124	219	57%
2009	296	261	738	198	548	169	212	80%
2010	278							
2011	304							
2012	309							
2013	314							
<b>Total</b>	<b>2 134</b>							

### B.3.5 LIFE + (MFF 2.0.5)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	317	0	0	0	0	15	332	313	94%	261	15
<b>PA</b>	348	10	- 125	0	0	8	240	216	90%	145	19
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	629	201	313	15		- 31		696	11%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current programme share
2007	240	238	238	12	12	226	537	42%
2008	266	261	499	64	76	423	629	67%
2009	317	313	812	162	238	569	696	82%
2010	307							
2011	326							
2012	347							
2013	370							
<b>Total</b>	<b>2 173</b>							

### B.3.6 Others

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	69	0	0	0	1	9	9	75	96%	60	1
PA	69	3	0	0	- 5	9	75	60	79%	45	1
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	23	10	75	49		- 2		37	59%		

### B.4 HEADING 3A: FREEDOM, SECURITY AND JUSTICE

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	864	75	2	0	0	29	970	948	98%	649	13
PA	617	9	0	111	0	26	763	684	90%	390	9
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	861	303	948	381		- 80		1 044	21%		

**Overall, the implementation of programmes in the *Area of Freedom, Security and Justice* reached 99% for budgetary commitment appropriations, leaving some M€ 9 unused. A reinforcement of payment appropriations of M€ 111 for *Solidarity and management of migration flows* took place during the year through transfers. Implementation of payment appropriations reached 91%, leaving some M€69 unused by year-end relating mainly to *Decentralised agencies (M€22), Security and safeguarding liberties (M€16), and other actions and programmes (M€17)*.**

## B.4.1 Solidarity and Management of Migration Flows (MFF 3.1.1)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	468	73	0	- 1	0	7	547	536	98%	321	4
<b>PA</b>	296	2	0	118	- 5	4	415	406	98%	195	2
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	488	154	536	251		- 26		592	21%		

Further to a net reinforcement by some M€112 through the Global Transfer, implementation of payment appropriations exceeded 98%, leaving some M€7 unused by the year-end that mainly relate to the *External Borders Fund* (M€2), the *Completion of return management in the area of migration* (M€2) and the *European Return Fund* (M€1).

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	RAL of all programmes
2007	314	303	303	1	1	302	365	83%
2008	386	302	605	159	160	444	488	91%
2009	459	520	1 125	383	543	582	592	98%
2010	510							
2011	604							
2012	449							
2013	981							
<b>Total</b>	<b>4 032</b>							

## B.4.2 Security and Safeguarding Liberties (MFF 3.1.2)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	92	0	- 1	0	0	1	92	91	98%	67	1
<b>PA</b>	68	0	- 1	- 7	0	1	61	45	73%	25	1
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	131	39	91	6		- 26		151		15%	

Further to a reduction of appropriations by some M€8 through transfers during the year, implementation reached 73% leaving M€16 unused that relate mostly to *Prevention of and fight against crime* (M€10), *Prevention, preparedness and consequent management of terrorism* (M€2) and *completion of former cooperation* (M€2).

Annual Work Programmes for the two financial Programmes ("Prevention, Preparedness and Consequence Management of Terrorism and other security related risks" and "Prevention of and fight against crime") foresaw two deadlines for applicants to submit applications in response to calls for proposals published at the end of 2008. Whereas for the calls with the deadlines set in February or March 2009 it was possible to conclude grant agreements and make pre-financing payments in 2009 but for the deadlines fixed in July or September 2009 it was not feasible to launch any payments still in 2009. These payments were postponed to 2010. As a consequence, the budget implementation was reduced by M€ 10 and M€ 2 respectively for the two programmes. Furthermore, for the Prevention, preparedness and consequence management of terrorism programme the Annual Work Programme allocated M€14 for calls for proposals, however solely the amount of M€10 was awarded due to low quality of received applications. On the contrary, the amount earmarked for action grants in the Annual Work Programme of the Crime programme has been entirely used.

For the completion of former cooperation (M€ 2), in particular AGIS programme 2003-2006, several reasons contributed to the low level of the budgetary execution in 2009: beneficiaries implemented actions at a lower cost than foreseen in a budget estimate or resigned from implementation of some parts of an action; beneficiaries declared costs which are ineligible or did not provide supporting documents as a proof for expenditure, etc. Hence, there were a limited number of payments (96) and especially the payments corresponding to the full amount of "RAL". Furthermore, there was a significant number of recovery orders (28) initiated reducing the amounts to be paid in 2009.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	58	58	58	0.4	0.4	58	90	64%
2008	69	67	126	21	21	104	131	79%
2009	93	91	217	39	60	140	151	93%
2010	107							
2011	133							
2012	142							
2013	147							
<b>Total</b>	<b>749</b>							

### B.4.3 Fundamental Rights and Justice (MFF 3.1.3)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	82	0	0	0	0	1	83	82	99%	77	1
<b>PA</b>	58	1	- 2	- 1	0	1	57	49	86%	30	1
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	112	44	82	5		- 17		127		14%	

Further to a reduction of appropriations by M€3 through transfers during the year, implementation reached 87% leaving some M€7 unused that mainly relate to *Criminal justice* (M€3) and *Civil justice* (M€3). The under spending is linked to the fact that for both justice programmes some planned procurement actions were not undertaken and other actions were undertaken at lower costs than expected. In addition, for the programme *criminal justice* the budget for Framework Partners was not used as the potential beneficiary did not request the grant. For this reason, the related prefinancing payments (M€2) were not done.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	72	72	72	1	1	71	82	70%
2008	75	75	153	27	28	103	112	76%
2009	81	81	234	47	75	124	127	98%
2010	77							
2011	78							
2012	81							
2013	83							
<b>Total</b>	<b>546</b>							

#### B.4.4 Others

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	222	2	4	1	0	20	248	239	96%	185	8
<b>PA</b>	195	6	4	1	5	19	230	185	81%	141	5
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	130	66	239	119		- 11		174	34%		

- Decentralised agencies: implementation reached 85% leaving some M€22 unused that mainly relate to the *European Agency for the Management of Operational Cooperation at the External Borders* (M€10), the *European police college* (M€7) and the *EU agency for fundamental rights* (M€ 5). JLS applies the current framework financial regulation regarding Agencies. According to Article 15.5, "the community body should implement rigorous cash management [...] in order to ensure that its cash balances are limited to duly justified requirements. With its payments request it shall submit detailed and updated forecast on its real cash requirements throughout the year". Art 50 says that "the Community body shall present to the Commission requests for payment of all or part of the Community subsidy pursuant to Article 15(5) under terms and at intervals agreed with the Commission". In this context, JLS' agencies have signed a memorandum of understanding where it is mentioned that the Community subsidy shall be paid to the Agency on the basis of an analysis of the real cash requirements of the Agency.



- Other JLS programmes: further to a reinforcement by some M€ 6 through transfers during the year, implementation reached 72%, leaving some M€17 unused that mainly relate to the *Visa information system (VIS)* (M€6) and the *Schengen information system (SIS II)* (M€6).

With regard to the VIS project at central level, the initial go live date of 21 December 2009 could not be respected, due to delays at national and central system level. At national level, one Member State has reported significant contractual problems with the development of its national system. Due to these problems, this Member State would not be in a position to connect to the VIS before December 2010. At central system level, the main development contractor encountered a series of technical problems which relate to the performance of the system. As a consequence, the Commission has announced contractual penalties amounting to 3 M€ in order to sanction the delay in the delivery of the central system.

The above-mentioned delays led to delays in the implementation of the contracts with the main development contractor, the contractor responsible for biometric development, the service contracts with France for the preparation of the sites hosting the central system and the back-up system (training) and security developments.

With regard to the SIS II project, the objective of having the central SIS II technically ready for operations by the end of 2009 has been delayed, due to technical difficulties and delays on the part of the main development contractor.

The JHA Council conclusions of 4-5 June 2009 confirmed support for continuing the project on the basis of the SIS II solution, subject to the successful accomplishment of two technical milestones. The Milestone 1 test was finalised on 24 January 2010. The results will require analysis. This analysis coincides with a two month period for the Council to deliberate on the technical solution to be pursued. In June 2009, on the basis of the information available at that time, the Commission stated that the entry into operations would be Q4 2011.

These developments have led to delays in the implementation of contracts with the main development contractor, the service contracts with France for the preparation of the sites hosting the central system and the back-up system (training) and the framework contract for the network.

## B.5 HEADING 3B: CITIZENSHIP

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations <sup>10</sup>	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	646	8	615	5	0	84	1 358	1 316	97%	920	36
PA	674	14	615	- 6	6	105	1 411	1 308	93%	921	66
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
RAL	674	257	1 316	1 051		- 64		618		- 8%	

**Overall, the implementation of Heading 3b reached 99.6% for budgetary commitment appropriations. The implementation of payment appropriations reached 97% and, after the carry-over to 2010 of some M€7, some M€34 remained unused, which mainly relate to the *Transition facility to new Member States (M€7), Public Health and consumer protection (M€6), the subsidies to the European food safety authority (EFSA) (M€7) and the European centre for disease prevention and control (M€5), the Rapid response and preparedness instrument (M€4) and Communication actions (M€4)*. The carry over to 2010 relates mainly to administrative management expenditure as to budgetary appropriations.**

### B.5.1 Public Health and Consumer Protection (MFF 3.2.1)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	77	0	0	4	0	2	83	83	100%	74	0
PA	81	1	0	0	4	4	89	80	90%	64	2
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
RAL	181	64	83	17		- 1		182		1%	

Further to an increase of payment appropriations by M€4 through transfers, implementation of budgetary appropriations reached 93%, leaving some M€ 6 unused, which mainly relate to the *Community actions in the filed of consumer policy (M€5)* as a result of postponed payments caused by delays from the beneficiaries.

<sup>10</sup> Includes the current reserve PA M€2.5.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	25	25	26	10	10	17	172	10%
2008	71	71	95	21	31	67	181	37%
2009	75	79	174	48	79	99	182	54%
2010	74							
2011	75							
2012	78							
2013	80							
<b>Total</b>	<b>477</b>							

### B.5.2 Culture 2007 (MFF 3.2.2)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	54	0	0	0	0	7	61	57	93%	50	4
<b>PA</b>	47	0	0	0	0	9	56	50	89%	43	6
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	51	6	57	34		- 4		54	6%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	48	48	48	20	20	26	48	54%
2008	49	45	93	31	51	42	51	82%
2009	56	52	145	44	95	50	54	93%
2010	58							
2011	62							
2012	63							
2013	65							
<b>Total</b>	<b>400</b>							

### B.5.3 Youth in Action (MFF 3.2.3)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	125	0	0	0	0	42	167	145	87%	134	21
<b>PA</b>	122	1	0	0	- 1	48	170	140	82%	135	29
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	76	14	145	126		- 5		76	0%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	120	117	117	91	91	26	87	30%
2008	125	122	239	120	211	28	76	37%
2009	128	125	364	121	332	32	76	42%
2010	126							
2011	128							
2012	130							
2013	133							
<b>Total</b>	<b>889</b>							

### B.5.4 Media (MFF 3.2.4)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	108	0	0	0	0	19	126	123	97%	118	3
<b>PA</b>	96	1	0	0	2	30	128	111	87%	112	17
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	89	45	123	66		- 6		95	7%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	85	85	85	36	36	49	94	52%
2008	103	104	189	72	108	79	89	89%
2009	107	108	297	95	203	91	95	96%
2010	111							
2011	114							
2012	116							
2013	119							
<b>Total</b>	<b>755</b>							

### B.5.5 Europe for Citizens (MFF 3.2.5)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	31	0	0	0	0	1	32	32	97%	30	1
<b>PA</b>	27	0	0	0	- 1	1	27	26	96%	19	1
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	21	10	32	16		- 3		23	11%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	25	21	21	11	11	11	13	85%
2008	30	26	48	18	29	17	22	77%
2009	35	31	79	26	55	23	23	99%
2010	32							
2011	32							
2012	32							
2013	33							
<b>Total</b>	<b>218</b>							

## B.5.6 Civil Protection (MFF 3.2.6)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	19	0	0	- 2	0	1	19	15	78%	16	1
<b>PA</b>	17	0	0	- 3	0	1	17	10	60%	9	2
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments	Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)			
<b>RAL</b>	20	6	15	4	- 1		24	21%			

The implementation for this emergency instrument reached 81%, leaving some M€3 CA unused which mainly relates to the part of the budget for this instrument set aside for the response to major emergencies. The use of these appropriations depends on the occurrence of disasters and on the related requests for assistance, which are by their nature unpredictable.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	15	8	8	2	2	6	15	40%
2008	21	15	23	5	7	16	20	80%
2009	19	14	37	8	15	21	24	88%
2010	20							
2011	20							
2012	20							
2013	21							
<b>Total</b>	<b>136</b>							

## B.5.7 Communication Actions (MFF 3.2.7)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	97	0	0	0	0	1	97	97	100%	94	0
<b>PA</b>	94	3	0	- 2	0	1	95	90	94%	77	2
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments	Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)			
<b>RAL</b>	68	52	97	38	- 4		71	4%			

## B.5.8 EU Solidarity Fund (MFF 3.2.8)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	0	8	615	0	0	0	623	623	100%	273	0
<b>PA</b>	0	8	615	0	0	0	623	623	100%	273	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	0	0	623	623		0		0		0%	

The fund was mobilised on two occasions for a total amount of M€615 to provide assistance for the floods in Romania (M€12), the storm in France (M€109) and the earthquake in Italy (M€494).

## B.5.9 Others

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	136	0	0	2	0	11	149	142	95%	131	6
<b>PA</b>	192	0	0	- 1	2	11	204	179	88%	188	6
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	170	50	142	129		- 40		93		- 45%	

The implementation of budgetary payment appropriations reached 89% leaving M€ 8 unused, which relate mainly to the *Transition facility for new Member States* (M€7).

## B.6 HEADING 4: EU AS A GLOBAL PARTNER

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	8 025	271	0	79	0	339	8 714	8 481	97%	7 497	166
PA	8 320	378	- 244	4	19	326	8 804	7 983	91%	7 311	220
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	18 840	5 455	8 481	2 528		- 876		18 462	- 2%		

Further to the reinforcement of budgetary commitment appropriations by M€ 79 through transfers, implementation for Heading 4 reached 99.9%, leaving unused M€ 10 spread in small amounts over the different programmes.

Heading 4 payment appropriations were reduced by M€ 221 during the year through amending budgets and transfers. After these adjustments, and following the carry-over to 2010 of M€88, the implementation rate of budgetary payment appropriations for Heading 4 reached 95% leaving M€375 unused. Unused appropriations mainly relate to the *Instrument for Pre-Accession* (M€ 274), the *Development and Cooperation Instrument* (M€ 26), the *Democracy and Human Rights Instrument* (M€16), the *Instrument for Stability* (M€16), and *Humanitarian Aid* (M€12), with the balance being spread over other Heading 4 programmes. From the *Emergency Aid Reserve (EAR)*, commitment appropriations of M€188 and payment appropriations of M€15 (out of M€244 available for both commitments and payments) were mobilised.

### B.6.1 Instrument for Pre-Accession (IPA) (MFF 4.0.1)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	1 520	6	0	1	0	51	1 577	1 560	99%	1 588	15
PA	2 303	336	- 244	30	8	60	2 494	2 203	88%	2 127	21
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	6 568	1 921	1 560	282		- 605		5 319	-19%		



Further to the reduction of payment appropriations by M€206 through amending budgets and transfers, implementation reached 88%. The unused balance of M€270 mainly concerns:

- *Agriculture and Rural Development*: M€ 166, which relates to the rural development programmes *SAPARD* (M€ 137) and *IPARD* (M€ 29). For *SAPARD*, due to the interruption of payments decided in 2008, M€165 had to be carried forward to ensure the eventual payment in 2009 of the claims submitted by Romania and Bulgaria in 2008 which could not be paid because of the aforementioned interruption. It was only in 2009 that it was confirmed that the final contracted amounts with beneficiaries would be lower than the amounts previously committed, which led to the final under-execution of M€137. For *IPARD*, the under-execution is explained by the late conferral of management to two candidate countries which did not make it possible to pay the foreseen advances.
- *Enlargement*: M€101, which relates to *Regional and horizontal programmes* (M€51), the *Transition and institution-building assistance to potential candidate countries* (M€18), *Completion of CARDS assistance* (M€ 11), *Cross-border cooperation (CBC) between IPA countries* (M€5) and *administrative management expenditure* (M€6). The reasons for the under-implementation are as follows:
  - *Regional and horizontal programmes*

Because of the financial crisis and the slow drawdown of disbursements to the participating banks, the International Financial Institutions did not ask for the EU funds planned to be paid in the last quarter of 2009 (ECFIN: M€ 25). Some other payments were delayed (Multi-beneficiary programmes under IPA 2009) and there was an under-execution also by other cross-delegated DGs (ESTAT M€3 and ENV M€1).
  - *Transition and institution-building assistance to potential candidate countries*

The majority of the anticipated 2009 payments were for first pre-financing on contracts that were due to be signed throughout the course of the year. However, the level of consumption of payment credits has been low because of delays in 2008 in adopting the regulatory framework and also because of difficulties in the procurement procedure. As a result the number of contracts awarded and signed in 2009 has been lower than initially expected.
  - *Completion of the CARDS assistance*

As a result of the use of assigned revenue appropriations from recoveries made in 2008. In addition, the EC Delegations in Serbia, Montenegro, Kosovo and fYROM found it difficult to stick to the forecasts previously made by the European Agency for Reconstruction before it transferred its programmes to the Delegations.
  - *Cross-border Cooperation between IPA countries*

Due to lower disbursements by the EC Delegations mainly in Bosnia and Herzegovina and Montenegro due to the Financing Agreement being signed late as well as VAT issues that postponed all tenders and contracting.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current programme share
2007	1 263	1 176	1 176	64	64	1 113	7 395	15%
2008	1 497	1 563	2 740	240	304	2 436	6 568	37%
2009	1 518	1 526	4 266	869	1 173	3 093	5 319	58%
2010	1 587							
2011	1 797							
2012	1 936							
2013	2 024							
<b>Total</b>	<b>11 622</b>							

### B.6.2 European Neighbourhood and Partnership Instrument (ENPI) (MFF 4.0.2)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	1 609	0	0	12	- 1	39	1 660	1 637	99%	1 705	23
<b>PA</b>	1 353	4	0	87	16	31	1 491	1 479	99%	1 530	10
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	3 766	1 062	1 637	418		- 46		3 877		3%	

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current programme share
2007	1 653	1 652	1 652	420	420	1 233	3 659	34%
2008	1 675	1 674	3 326	683	1 102	2 224	3 766	59%
2009	1 618	1 620	4 946	982	2 084	2 862	3 878	74%
2010	1 675							
2011	1 705							
2012	1 917							
2013	2 089							
<b>Total</b>	<b>12 332</b>							

### B.6.3 Development Cooperation Instrument (DCI) (MFF 4.0.3)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	2 325	0	0	53	6	70	2 454	2 421	99%	2 294	32
PA	2 030	19	0	- 78	2	52	2 026	1 972	97%	1 936	26
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	6 351	1 647	2 421	325		- 122		6 678		5%	

Further to the reduction of payment appropriations by M€76 through transfers, and following the carry-over to 2010 of M€17 of budgetary appropriations, implementation reached 99%, leaving M€26 unused. The unused balance mainly concerns *Development and Relations with ACP States* and, in particular, *Environment and sustainable management of natural resources, including energy* (M€14), *Completion of the food aid convention* (M€4), *Food security* (M€2) and *expenditure on administrative management* (M€2). The under-implementation of the credits relating to the Environment was the result of delays caused by some M€22 having been placed in reserve (and thus unavailable) until October 2009.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	2 179	2 150	2 150	412	412	1 738	6 137	28%
2008	2 250	2 272	4 422	627	1 039	3 383	6 351	53%
2009	2 381	2 383	6 805	1 068	2 107	4 698	6 678	70%
2010	2 469							
2011	2 531							
2012	2 600							
2013	2 748							
<b>Total</b>	<b>17 152</b>							

## B.6.4 Instrument for Stability (MFF 4.0.4)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	188	0	0	0	- 2	5	191	187	98%	179	4
<b>PA</b>	186	5	0	- 22	- 10	5	165	144	87%	127	5
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	211	81	187	62		- 6		249	18%		

Further to the reduction of payment appropriations by M€31 through transfers, and following the carry-over to 2010 of M€2, implementation of budgetary appropriations reached 90% leaving M€16 unused, which mainly relates to *Crisis response and preparedness* (M€12) and *administrative management expenditure* (M€3).

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	139	136	136	20	20	116	165	70%
2008	181	176	312	113	133	179	211	85%
2009	171	186	498	135	268	230	249	92%
2010	220							
2011	290							
2012	362							
2013	442							
<b>Total</b>	<b>1 805</b>							

## B.6.5 Humanitarian Aid (MFF 4.0.5)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	777	0		110	0	7	894	893	100%	937	1
<b>PA</b>	777	4	0	49	0	6	837	780	93%	876	45
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	421	247	893	533		- 23		511	22%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	732	732	732	469	469	263	381	69%
2008	931	931	1 663	792	1 261	402	421	95%
2009	887	886	2 549	774	2 035	505	511	99%
2010	801							
2011	825							
2012	850							
2013	875							
<b>Total</b>	<b>5 901</b>							

## B.6.6 Macroeconomic Assistance (MFF 4.0.6)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	89	0	0	- 8	0	0	82	81	100%	18	0
<b>PA</b>	110	0	0	- 94	0	0	16	16	100%	40	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	77	0	81	16		- 12		131	71%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	58	58	58	20	20	38	99	38%
2008	19	18	76	40	60	15	77	19%
2009	82	81	157	16	76	81	131	62%
2010	99							
2011	115							
2012	123							
2013	137							
<b>Total</b>	<b>633</b>							

### B.6.7 Common Foreign and Security Policy (CFSP) (MFF 4.0.7)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	243	0	0	0	0	6	249	243	97%	289	6
<b>PA</b>	234	0	0	81	0	7	322	316	98%	195	5
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments	Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)			
<b>RAL</b>	252	168	243	148	- 10		169	-33%			

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	159	157	157	48	48	109	168	65%
2008	285	287	444	186	235	209	252	83%
2009	243	243	687	314	549	133	169	79%
2010	282							
2011	327							
2012	363							
2013	406							
<b>Total</b>	<b>2 066</b>							

### B.6.8 EC guarantees for Lending Operations (MFF 4.0.8)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	92	0	0	0	0	0	92	92	100%	0	0
<b>PA</b>	92	0	0	0	0	0	92	92	100%	0	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	0	0	92	92		0		0		0%	

### B.6.9 Emergency Aid Reserve (MFF 4.0.9)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	244	0	0	- 188	0	0	56	0	0%	0	0
<b>PA</b>	244	0	0	- 15	0	0	229	0	0%	0	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	0	0	0	0		0		0		0%	

### B.6.10 Industrialised Countries Instrument (ICI) (MFF 4.0.10)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	25	0	0	0	0	0	25	25	100%	25	0
<b>PA</b>	19	0	0	0	0	0	19	14	71%	16	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009		Evolution of the RAL (%)	
<b>RAL</b>	46	12	25	2		- 1		56		23%	

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	22	22	22	2	2	20	39	51%
2008	25	25	47	7	9	38	46	83%
2009	25	25	72	10	19	53	56	95%
2010	24							
2011	25							
2012	26							
2013	24							
<b>Total</b>	<b>171</b>							

### B.6.11 Democracy and Human Rights (MFF 4.0.11)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	157	0	0	0	0	7	165	162	98%	153	2
<b>PA</b>	148	3	0	- 6	0	7	152	131	86%	120	5
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	286	93	162	38		- 10		308	7%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	141	140	140	28	28	112	287	39%
2008	147	147	287	53	81	206	286	72%
2009	157	157	444	100	181	263	308	85%
2010	164							
2011	163							
2012	169							
2013	176							
<b>Total</b>	<b>1 117</b>							



## B.6.12 Instrument for Nuclear Safety Cooperation (MFF 4.0.12)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	74	0	0	0	0	1	75	75	100%	72	0
<b>PA</b>	66	0	0	0	10	0	78	77	99%	76	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	278	65	75	12		- 29		248	-11%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	70	70	70	11	11	59	293	20%
2008	73	72	142	10	21	121	278	43%
2009	74	74	216	19	40	149	248	60%
2010	70							
2011	76							
2012	77							
2013	79							
<b>Total</b>	<b>519</b>							

## B.6.13 Others

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	680	265	0	98	- 3	152	1 192	1 105	93%	238	82
<b>PA</b>	757	6	0	- 28	- 8	157	885	760	86%	267	102
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	584	159	1 105	601		- 13		916	57%		

Further to the reduction of appropriations by M€35 through transfers, and following the carry-over to 2010 of M€13, implementation reached 97%, leaving M€23 unused, which mainly relates to *Financial support for encouraging the economic development of the Turkish Cypriot Community (M€4)*, *Civil protection interventions in third countries (M€3)*, and *Information programmes for non-member countries (M€2)*.

## B.7 HEADING 5: ADMINISTRATION

### B.7.1 Administration (all institutions)

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	Other transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	7 659	8	-98	39	0	416	8 025	7 662	97%	7 430	172
PA	7 659	725	-98	39	0	429	8 754	7 615	89%	7 293	858
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	749	652	7 662	6 964		-89		707	-5%		

### B.7.2 Commission Administration

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
CA	4 811	0	- 55	39	0	260	5 055	4 895	97%	4 645	106
PA	4 811	364	- 55	39	0	262	5 420	4 844	89%	4 576	466
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
RAL	384	325	4 895	4 520		- 56		379	- 1%		

**The implementation of commitments for Heading 5 reached 99% with some M€ 54 left unused. The implementation of payments, reached 98% following the carry-over to 2010 of some M€356, leaving unused some M€91. The under-implementation of both payments and commitments was mostly spread in small amounts across the Heading.**

- Commitment appropriations: implementation reached 99% of available commitment appropriations, leaving M€54 unused, representing a slight decrease compared to 2008. The under-implementation was concentrated mainly on *salaries* (around M€ 20 at headquarters and Offices), on *staff pensions* (around M€ 16), *expenditure on external staff* (around M€5.5), *other management expenditure (global envelope)* (M€1.8) and the *Official Journal of the European Union* (M€1.7). The under-implementation is mainly the result of the Council's decision to adopt a lower increase on remunerations than was proposed by the Commission.
- Payment appropriations: implementation of payment appropriations, following a carry-over to 2010 of M€ 356, reached 98.1% of available appropriations, leaving M€ 91 unused. Unused commitment appropriations resulting in a corresponding loss of payment appropriations explain most of the unused funds. The automatic carry over of

administrative payment credits (non-differentiated expenditure) relates for example to rental contracts, IT contracts, missions and conferences, for which commitments are made in a given year n. The corresponding payments (often in tranches) can be made until the end of the following year (n + 1), in accordance with Article 9 § 4 of the Financial Regulation. This carry over does not apply to staff expenditure (FR Art. 9 § 6). The under-implementation of payment appropriations on the one hand follows directly from the under-implementation of commitment appropriations. The balance of the under-implementation is due to the nature of the commitments made: the actual cost will always be either equal to or lower than the commitment, which was based on estimated costs.

## B.7.3 Implementation Tables

### B.7.3.1 Commission Administration (MFF 5.0.1)

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
01 01 01	Expenditure related to staff in active employment of 'Economic and financial affairs' policy area	49.16	0.15	-1.12	0.73	0.00	2.18	51.10	49.46	97%	1.18
02 01 01	Expenditure related to staff in active employment of 'Enterprise' policy area	67.39	0.22	-1.54	1.00	0.00	3.09	70.16	67.90	97%	1.62
03 01 01	Expenditure related to staff in active employment of 'Competition' policy area	71.78	0.21	-1.64	1.06	0.00	3.09	74.50	72.10	97%	1.73
04 01 01	Expenditure related to staff in active employment of 'Employment and social affairs' policy area	61.12	0.19	-1.40	0.91	0.00	2.72	63.54	61.50	97%	1.47
05 01 01	Expenditure related to staff in active employment of 'Agriculture and rural development' policy area	95.14	0.29	-2.17	1.41	0.00	4.22	98.89	95.72	97%	2.29
06 01 01	Expenditure related to staff in active employment of 'Energy and transport' policy area	85.61	0.26	-1.96	1.27	0.00	3.77	88.95	86.09	97%	2.06
07 01 01	Expenditure related to staff in active employment of 'Environment' policy area	57.95	0.17	-1.32	0.86	0.00	2.54	60.19	58.25	97%	1.39
08 01 01	Expenditure related to staff in active employment of 'Research' policy area	9.07	0.03	-0.21	0.13	0.00	0.39	9.41	9.10	97%	0.22
09 01 01	Expenditure related to staff in active employment of 'Information society and media' policy area	39.72	0.12	-0.91	0.59	0.00	1.75	41.27	39.94	97%	0.96

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
11 01 01	Expenditure related to staff in active employment of 'Maritime affairs and Fisheries' policy area	28.51	0.09	-0.65	0.42	0.00	1.26	29.62	28.67	97%	0.69
12 01 01	Expenditure related to staff in active employment of 'Internal market' policy area	43.46	0.13	-0.99	0.64	0.00	1.91	45.15	43.70	97%	1.05
13 01 01	Expenditure related to staff in active employment of 'Regional policy' policy area	56.26	0.18	-1.29	0.83	0.00	2.52	58.51	56.63	97%	1.35
14 01 01	Expenditure related to staff in active employment of 'Taxation and customs union' policy area	41.68	0.12	-0.95	0.62	0.00	1.84	43.31	41.92	97%	1.00
15 01 01	Expenditure related to staff in active employment of 'Education and culture' policy area	47.20	0.15	-1.08	0.70	0.00	2.16	49.13	47.55	97%	1.14
16 01 01 01	Expenditure related to staff in active employment of 'Communication' policy area: Headquarters	50.00	0.15	-1.14	0.74	0.00	2.21	51.97	50.30	97%	1.20
17 01 01	Expenditure related to staff in active employment of 'Health and consumer protection' policy area	71.22	0.21	-1.63	1.06	0.00	3.13	73.99	71.61	97%	1.71
18 01 01	Expenditure related to staff in active employment of 'Area of freedom, security and justice' policy area	48.04	0.14	-1.10	0.71	0.00	2.11	49.90	48.30	97%	1.16
19 01 01 01	Expenditure related to staff in active employment of 'External relations' Directorates-General	90.10	0.22	-2.06	1.34	0.00	3.63	93.22	90.21	97%	2.17
19 01 01 02	Expenditure related to staff in active employment of 'External relations' delegations of the Commission of the European Communities	84.24	0.79	0.00	0.00	0.29	0.67	85.99	83.68	97%	0.64
20 01 01 01	Expenditure related to staff in active employment of 'Trade' Directorate-General	44.86	0.14	-1.02	0.66	0.00	2.00	46.64	45.14	97%	1.08
20 01 01 02	Expenditure related to staff in active employment of 'Trade' delegations of the Commission of the European Communities	3.45	0.03	0.00	0.00	0.01	0.03	3.52	3.43	97%	0.03
21 01 01 01	Expenditure related to staff in active employment of 'Development' Directorates-General	54.86	0.17	-1.25	0.81	0.00	2.44	57.02	55.19	97%	1.32

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
21 01 01 02	Expenditure related to staff in active employment of 'Development' delegations of the Commission of the European Communities	80.30	0.76	0.00	0.00	0.27	0.63	81.96	79.76	97%	0.61
22 01 01 01	Expenditure related to staff in active employment of 'Enlargement' Directorate-General	23.08	0.07	-0.53	0.34	0.00	1.03	24.00	23.23	97%	0.56
22 01 01 02	Expenditure related to staff in active employment of 'Enlargement' delegations of the Commission of the European Communities	8.10	0.08	0.00	0.00	0.03	0.06	8.27	8.05	97%	0.06
23 01 01	Expenditure related to staff in active employment of 'Humanitarian aid' policy area	15.61	0.05	-0.36	0.23	0.00	0.70	16.23	15.71	97%	0.38
25 01 01 01	Expenditure related to staff in active employment 'Commission's policy coordination and legal advice' policy area	132.71	0.40	-3.03	1.97	0.00	5.88	137.94	133.50	97%	3.19
26 01 01	Expenditure related to staff in active employment in 'Commission's administration' policy area	101.97	0.32	-2.33	1.51	0.00	4.57	106.03	102.62	97%	2.45
27 01 01	Expenditure related to staff in active employment of 'Budget' policy area	40.00	0.12	-0.91	0.59	0.00	1.79	41.59	40.26	97%	0.96
28 01 01	Expenditure related to staff in active employment of 'Audit' policy area	8.22	0.03	-0.19	0.12	0.00	0.37	8.55	8.28	97%	0.20
29 01 01	Expenditure related to staff in active employment of 'Statistics' policy area	59.91	0.18	-1.37	0.89	0.00	2.67	62.29	60.29	97%	1.44
31 01 01	Expenditure related to staff in active employment of 'Language services' policy area	300.29	0.92	-6.86	4.45	0.00	13.35	312.15	302.12	97%	7.22
<b>Total</b>		<b>1 971.01</b>	<b>7.08</b>	<b>-41.00</b>	<b>26.60</b>	<b>0.60</b>	<b>80.70</b>	<b>2 044.98</b>	<b>1 980.19</b>	<b>97%</b>	<b>44.52</b>

External Staff in Working within the Institutions												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
01 01 02 01	External staff	3.09	1.35	0.00	0.56	0.43	0.01	5.43	3.38	62%	1.93	
02 01 02 01	External staff	6.19	2.29	0.00	0.33	0.38	0.02	9.19	6.40	70%	2.13	
03 01 02 01	External staff	4.92	1.73	0.00	0.74	0.73	0.00	8.12	5.20	64%	2.40	
04 01 02 01	External staff	4.97	1.92	0.00	0.00	-0.03	0.34	7.20	4.57	63%	2.16	
05 01 02 01	External staff	3.81	1.26	0.00	-0.14	-0.20	0.00	4.73	3.50	74%	0.85	
06 01 02 01	External staff	4.65	1.80	0.00	0.63	-0.29	0.00	6.78	4.63	68%	1.76	
07 01 02 01	External staff	5.02	2.05	0.00	0.28	0.38	0.05	7.77	5.27	68%	2.40	
08 01 02 01	External staff	0.24	0.00	0.00	0.01	0.03	0.00	0.28	0.15	55%	0.00	
09 01 02 01	External staff	2.52	0.71	0.00	0.14	-0.43	0.09	3.02	2.14	71%	0.60	
11 01 02 01	External staff	1.54	0.32	0.00	0.00	-0.05	0.01	1.82	1.49	82%	0.24	
12 01 02 01	External staff	6.02	3.63	0.00	0.38	0.26	0.00	10.29	6.55	64%	3.06	
13 01 02 01	External staff	2.09	0.94	0.00	0.00	0.71	0.00	3.74	2.39	64%	1.03	
14 01 02 01	External staff	5.78	3.36	0.00	0.00	0.31	0.00	9.44	4.94	52%	4.14	
15 01 02 01	External staff	3.57	1.20	0.00	0.23	0.37	1.31	6.68	3.90	58%	2.56	
16 01 02 01	External staff of 'Communication' Directorate-General: Headquarters	5.85	3.32	0.00	0.81	-0.25	0.01	9.74	6.07	62%	3.05	
17 01 02 01	External staff	6.28	2.18	0.00	0.43	0.51	0.04	9.44	6.84	72%	1.85	
18 01 02 01	External staff	4.21	2.17	0.00	0.00	0.56	0.03	6.96	4.42	63%	2.33	
19 01 02 01	External staff of 'External relations' Directorates-General	7.17	1.52	0.00	0.47	0.26	0.01	9.43	7.23	77%	1.76	
19 01 02 02	External staff of 'External relations' delegations of the Commission of the European Communities	31.92	1.41	0.00	0.00	-2.10	0.11	31.34	28.31	90%	1.37	
20 01 02 01	External staff of 'Trade' Directorate-General	3.53	1.40	0.00	0.01	-0.08	0.00	4.84	3.29	68%	1.38	
20 01 02 02	External staff of 'Trade' delegations of the Commission of the European Communities	1.31	0.06	0.00	0.00	-0.09	0.00	1.28	1.16	90%	0.06	
21 01 02 01	External staff of 'Development' Directorates-General	4.50	1.25	0.00	0.47	-0.10	0.01	6.14	4.51	73%	1.20	
21 01 02 02	External staff of 'Development' delegations of the Commission of the European Communities	30.43	1.35	0.00	0.00	-2.01	0.10	29.87	26.99	90%	1.31	
22 01 02 01	External staff of 'Enlargement' Directorate-General	2.18	0.77	0.00	0.00	0.01	0.00	2.95	2.11	71%	0.66	
22 01 02 02	External staff of 'Enlargement' delegations of the Commission of the European Communities	3.07	0.14	0.00	0.00	-0.20	0.01	3.01	2.72	90%	0.13	
23 01 02 01	External staff	1.22	0.29	0.00	0.03	0.11	0.00	1.65	1.21	73%	0.32	

External Staff in Working within the Institutions												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
25 01 02 01	External staff of 'Commission's policy coordination and legal advice' policy area	5.46	0.93	0.00	0.08	-0.76	0.00	5.71	4.26	75%	0.68	
26 01 02 01	External staff	6.14	1.17	0.00	0.10	0.04	0.65	8.10	5.80	72%	1.75	
27 01 02 01	External staff of the Directorate-General for the Budget	4.60	2.39	0.00	0.00	0.79	0.82	8.60	5.30	62%	3.08	
27 01 02 09	External staff Non-decentralised management	3.91	0.00	0.00	-3.30	-0.61	0.00	0.01	0.00	0%	0.00	
28 01 02 01	External staff	1.24	0.10	0.00	-0.09	-0.13	0.15	1.28	1.01	79%	0.21	
29 01 02 01	External staff	5.43	2.26	0.00	0.25	0.74	0.19	8.87	6.00	68%	2.68	
31 01 02 01	External staff	9.19	0.99	0.00	0.15	-0.31	0.66	10.69	9.10	85%	1.15	
<b>Total</b>		<b>192.03</b>	<b>46.27</b>	<b>0.00</b>	<b>2.55</b>	<b>-1.03</b>	<b>4.63</b>	<b>244.44</b>	<b>180.81</b>	<b>74%</b>	<b>50.22</b>	

Other Management Expenditure of the Institutions												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
01 01 02 11	Other management expenditure	5.43	2.38	0.00	0.03	-0.38	0.03	7.49	5.36	72%	1.35	
02 01 02 11	Other management expenditure	6.20	2.19	0.00	-0.27	-0.32	0.29	8.10	5.43	67%	1.97	
03 01 02 11	Other management expenditure	7.43	4.56	0.00	0.24	-0.07	0.00	12.16	8.38	69%	3.24	
04 01 02 11	Other management expenditure	7.72	3.37	0.00	-0.36	0.00	0.69	11.41	6.36	56%	3.33	
05 01 02 11	Other management expenditure	11.57	3.45	0.00	-0.90	-0.12	0.01	14.01	8.62	62%	3.54	
06 01 02 11	Other management expenditure	6.45	3.89	0.00	0.40	-0.14	0.24	10.84	5.72	53%	2.70	
07 01 02 11	Other management expenditure	6.29	2.59	0.00	0.67	-0.49	0.22	9.28	6.10	66%	2.17	
08 01 02 11	Other management expenditure	0.81	0.39	0.00	-0.16	-0.03	0.00	1.01	0.49	48%	0.20	
09 01 02 11	Other management expenditure	2.35	1.16	0.00	0.10	0.26	0.13	4.00	2.62	65%	1.06	
11 01 02 11	Other management expenditure	2.84	0.49	0.00	0.42	-0.13	0.01	3.63	2.79	77%	0.70	
12 01 02 11	Other management expenditure	3.57	1.12	0.00	0.30	0.01	0.00	4.99	3.43	69%	0.83	
13 01 02 11	Other management expenditure	3.15	0.70	0.00	0.37	-0.39	0.00	3.84	3.28	85%	0.51	
14 01 02 11	Other management expenditure	3.87	1.34	0.00	-0.04	-0.20	0.06	5.04	3.63	72%	0.84	
15 01 02 11	Other management expenditure	4.97	2.01	0.00	0.21	-0.46	3.03	9.77	4.58	47%	4.55	
16 01 02 11	Other management expenditure of 'Communication' Directorate-General: Headquarters	3.53	1.17	0.00	0.25	0.38	0.05	5.39	4.09	76%	1.07	
17 01 02 11	Other management expenditure	11.37	5.05	0.00	0.69	-0.52	0.28	16.87	11.25	67%	4.72	
18 01 02 11	Other management expenditure	3.75	1.38	0.00	-0.03	-0.33	0.01	4.78	3.25	68%	1.21	

Other Management Expenditure of the Institutions												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
19 01 02 11	Other management expenditure of 'External relations' Directorates-General	9.24	2.41	0.00	0.21	-0.26	0.02	11.61	8.58	74%	2.33	
20 01 02 11	Other management expenditure of 'Trade' Directorate-General	5.36	1.81	0.00	0.35	-0.06	0.00	7.46	4.91	66%	2.18	
21 01 02 11	Other management expenditure of 'Development' Directorates-General	6.14	2.04	0.00	0.04	0.10	0.01	8.33	6.03	72%	1.87	
22 01 02 11	Other management expenditure of 'Enlargement' Directorate-General	1.49	0.40	0.00	0.74	-0.07	0.00	2.56	1.21	47%	1.24	
23 01 02 11	Other management expenditure	1.70	0.55	0.00	0.08	-0.02	0.00	2.31	1.50	65%	0.64	
25 01 02 11	Other management expenditure of 'Commission's policy coordination and legal advice' policy area	11.86	5.86	0.00	1.24	0.82	0.02	19.79	14.22	72%	5.09	
26 01 02 11	Other management expenditure	20.12	11.42	0.00	-0.28	-0.03	2.00	33.23	21.91	66%	10.48	
27 01 02 11	Other management expenditure of the Directorate-General for the Budget	7.27	5.36	0.00	-0.07	3.09	2.31	17.96	11.73	65%	6.04	
27 01 02 19	Other management expenditure Non-decentralised management	7.91	0.00	0.00	-4.48	-3.39	0.00	0.04	0.00	0%	0.00	
28 01 02 11	Other management expenditure	0.50	0.18	0.00	-0.00	0.03	0.00	0.71	0.41	58%	0.14	
29 01 02 11	Other management expenditure	5.18	1.50	0.00	-0.05	-0.40	0.18	6.40	4.51	70%	1.46	
31 01 02 11	Other management expenditure	5.70	2.61	0.00	-0.14	0.53	3.67	12.36	7.70	62%	4.17	
<b>Total</b>		<b>173.74</b>	<b>71.39</b>	<b>0.00</b>	<b>-0.44</b>	<b>-2.60</b>	<b>13.29</b>	<b>255.38</b>	<b>168.09</b>	<b>66%</b>	<b>69.66</b>	

Buildings and Related Expenditure of the Commission												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
01 01 03 01	Expenditure related to equipment, furniture and services of 'Economic and financial affairs' policy area	3.59	1.92	0.00	0.00	0.00	0.41	5.92	4.07	69%	1.84	
02 01 03	Expenditure related to equipment, furniture and services of 'Enterprise' policy area	4.67	2.81	0.00	0.25	0.00	0.57	8.30	5.75	69%	2.53	
03 01 03	Expenditure related to equipment, furniture and services of 'Competition' policy area	5.24	2.63	0.00	0.00	0.00	0.60	8.47	5.76	68%	2.69	



Buildings and Related Expenditure of the Commission												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
04 01 03	Expenditure related to equipment, furniture and services of 'Employment and social affairs' policy area	4.46	2.39	0.00	0.00	0.00	0.52	7.37	5.06	69%	2.29	
05 01 03	Expenditure related to equipment, furniture and services of 'Agriculture and rural development' policy area	6.95	3.71	0.00	0.00	0.00	0.80	11.46	7.86	69%	3.56	
06 01 03	Expenditure related to equipment, furniture and services of 'Energy and transport' policy area	5.94	3.29	0.00	0.31	0.00	0.72	10.26	7.02	68%	3.21	
07 01 03	Expenditure related to equipment, furniture and services of 'Environment' policy area	4.02	2.19	0.00	0.21	0.00	0.49	6.91	4.72	68%	2.17	
08 01 03	Expenditure related to equipment, furniture and services of 'Research' policy area	0.63	0.33	0.00	0.03	0.00	0.08	1.07	0.72	68%	0.34	
09 01 03	Expenditure related to equipment, furniture and services of 'Information society and media' policy area	2.76	1.52	0.00	0.15	0.00	0.33	4.75	3.25	68%	1.49	
11 01 03	Expenditure related to equipment, furniture and services of 'Maritime affairs and Fisheries' policy area	2.08	1.10	0.00	0.00	0.00	0.24	3.42	2.34	69%	1.07	
12 01 03	Expenditure related to equipment, furniture and services of 'Internal market' policy area	3.17	1.66	0.00	0.00	0.00	0.36	5.19	3.55	68%	1.63	
13 01 03	Expenditure related to equipment, furniture and services of 'Regional policy' policy area	4.11	2.24	0.00	0.00	0.00	0.48	6.82	4.69	69%	2.11	
14 01 03	Expenditure related to equipment, furniture and services of 'Taxation and customs union' policy area	3.04	1.60	0.00	0.00	0.00	0.35	4.99	3.41	68%	1.56	
15 01 03	Expenditure related to equipment, furniture and services of 'Education and culture' policy area	3.27	1.95	0.00	0.17	0.00	0.40	5.80	4.01	69%	1.77	
16 01 03 01	Expenditure related to equipment, furniture and services of 'Communication' Directorate-General: Headquarters	3.65	1.94	0.00	0.00	0.00	0.42	6.01	4.12	69%	1.87	
17 01 03 01	Expenditure related to equipment, furniture and services of 'Health and consumer protection' policy area: Headquarters	4.94	2.72	0.00	0.26	0.00	0.60	8.52	5.82	68%	2.67	

Buildings and Related Expenditure of the Commission												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
17 01 03 03	Buildings and related expenditure of 'Health and consumer protection' policy area: Grange	6.12	0.62	0.00	0.00	0.00	0.00	6.74	5.42	80%	1.10	
18 01 03	Expenditure related to equipment, furniture and services of 'Area of freedom, security and justice' policy area	3.51	1.82	0.00	0.00	0.00	0.40	5.73	3.92	68%	1.80	
19 01 03 01	Expenditure related to equipment, furniture and services of 'External relations' Directorates-General	6.58	3.55	0.00	0.00	0.00	0.76	10.89	7.48	69%	3.37	
20 01 03 01	Expenditure related to equipment, furniture and services of 'Trade' Directorate-General	3.28	1.76	0.00	0.00	0.00	0.38	5.41	3.72	69%	1.68	
21 01 03 01	Expenditure related to equipment, furniture and services of 'Development' Directorate-General	4.01	2.14	0.00	0.00	0.00	0.46	6.61	4.53	69%	2.05	
22 01 03 01	Expenditure related to equipment, furniture and services of 'Enlargement' Directorate-General	1.69	0.91	0.00	0.00	0.00	0.19	2.79	1.91	69%	0.86	
23 01 03	Expenditure related to equipment, furniture and services of 'Humanitarian aid' policy area	1.14	0.61	0.00	0.00	0.00	0.13	1.89	1.30	69%	0.58	
25 01 03	Expenditure related to equipment, furniture and services of 'Commission policy coordination and legal advice' policy area	9.69	5.16	0.00	0.00	0.00	1.12	15.96	10.95	69%	4.97	
26 01 03	Expenditure related to equipment, furniture and services of 'Commission's administration' policy area	7.44	4.05	0.00	0.00	0.00	0.86	12.35	8.50	69%	3.82	
26 01 22 02	Acquisition and renting of buildings in Brussels	194.87	8.33	0.00	10.26	-1.79	13.86	225.54	217.83	97%	7.65	
26 01 22 03	Expenditure related to buildings in Brussels	74.37	31.03	0.00	0.00	7.86	7.00	120.25	75.57	63%	40.42	
26 01 22 04	Expenditure for equipment in Brussels	4.64	2.55	0.00	0.00	-0.18	1.63	8.65	4.69	54%	3.08	
26 01 22 05	Services and other operating expenditure in Brussels	7.02	3.07	0.00	0.00	-0.96	0.37	9.49	6.50	69%	2.34	
26 01 23 02	Acquisition and renting of buildings in Luxembourg	40.42	0.00	0.00	15.95	-1.76	1.92	56.54	54.57	97%	1.95	
26 01 23 03	Expenditure related to buildings in Luxembourg	14.48	4.26	0.00	0.33	2.52	0.26	21.85	14.94	68%	6.17	
26 01 23 04	Expenditure for equipment in Luxembourg	0.64	0.26	0.00	0.00	0.00	0.02	0.92	0.50	54%	0.20	
26 01 23 05	Services and other operating expenditure in Luxembourg	0.83	0.18	0.00	0.00	-0.14	0.00	0.87	0.69	79%	0.18	
26 01 23 06	Guarding of buildings in Luxembourg	5.54	1.16	0.00	0.00	-0.15	0.06	6.60	5.86	89%	0.65	
26 01 40 01	Security and monitoring	4.89	2.78	0.00	0.00	0.83	0.79	9.30	5.62	60%	3.56	

Buildings and Related Expenditure of the Commission											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
26 01 40 02	Guarding of buildings in Brussels	31.27	11.66	0.00	0.00	0.00	4.36	47.30	36.09	76%	11.09
27 01 03	Expenditure related to equipment, furniture and services of 'Budget' policy area	2.92	1.58	0.00	0.00	0.00	0.34	4.84	3.33	69%	1.50
28 01 03	Expenditure related to equipment, furniture and services of 'Audit' policy area	0.60	0.33	0.00	0.00	0.00	0.07	1.00	0.69	69%	0.31
29 01 03	Expenditure related to equipment, furniture and services of 'Statistics' policy area	4.37	2.36	0.00	0.00	0.00	0.51	7.24	4.98	69%	2.24
31 01 03 01	Expenditure related to equipment, furniture and services of 'Language services' policy area	21.92	11.74	0.00	0.00	0.00	2.53	36.20	24.85	69%	11.25
<b>Total</b>		<b>514.76</b>	<b>135.92</b>	<b>0.00</b>	<b>27.91</b>	<b>6.24</b>	<b>45.39</b>	<b>730.22</b>	<b>576.59</b>	<b>79%</b>	<b>145.59</b>

Representation Offices											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
16 01 02 03	Local staff of 'Communication' Directorate-General: Representation offices	16.53	0.00	0.00	0.00	0.08	0.00	16.61	16.15	97%	0.07
16 01 03 03	Buildings and related expenditure of 'Communication' Directorate-General: Representation offices	25.10	6.66	0.00	0.00	-0.03	0.22	31.95	23.45	73%	6.34
16 02 04	Operation of radio and television studios and audiovisual equipment	6.25	0.00	0.00	0.00	0.00	0.00	6.25	6.09	97%	0.00
<b>Total</b>		<b>47.88</b>	<b>6.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.05</b>	<b>0.22</b>	<b>54.82</b>	<b>45.69</b>	<b>83%</b>	<b>6.41</b>

External Relations Delegations											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
19 01 02 12	Other management expenditure of 'External relations' delegations of the Commission of the European Communities	8.19	1.62	0.00	0.00	0.00	0.19	10.00	8.08	81%	1.49
19 01 03 02	Buildings and related expenditure of 'External relations' delegations of the Commission of the European Communities	72.44	12.88	0.00	0.00	1.82	1.15	88.29	68.39	77%	17.93

External Relations Delegations											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
20 01 02 12	Other management expenditure of 'Trade' delegations of the Commission of the European Communities	0.34	0.07	0.00	0.00	0.00	0.01	0.41	0.33	81%	0.06
20 01 03 02	Buildings and related expenditure of 'Trade' delegations of the Commission of the European Communities	2.97	0.53	0.00	0.00	0.07	0.05	3.62	2.80	77%	0.73
21 01 02 12	Other management expenditure of 'Development' delegations of the Commission of the European Communities	7.80	1.55	0.00	0.00	0.00	0.18	9.53	7.70	81%	1.42
21 01 03 02	Buildings and related expenditure of 'Development' delegations of the Commission of the European Communities	69.05	12.27	0.00	0.00	1.73	1.09	84.15	65.19	77%	17.09
22 01 02 12	Other management expenditure of 'Enlargement' delegations of the Commission of the European Communities	0.79	0.16	0.00	0.00	0.00	0.02	0.96	0.78	81%	0.14
22 01 03 02	Buildings and related expenditure of 'Enlargement' delegations of the Commission of the European Communities	6.97	1.24	0.00	0.00	0.17	0.11	8.49	6.58	77%	1.72
<b>Total</b>		<b>168.54</b>	<b>30.31</b>	<b>0.00</b>	<b>0.00</b>	<b>3.80</b>	<b>2.80</b>	<b>205.45</b>	<b>159.85</b>	<b>78%</b>	<b>40.60</b>

Interinstitutional Cooperation in the Social Sphere											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
26 01 50 04	Interinstitutional cooperation in the social sphere	8.50	4.26	0.00	0.00	-0.79	12.07	24.04	13,50	56%	10.05

Other Specific Administrative Expenditure												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
01 01 03 04	Other working expenditure	0.40	0.12	0.00	0.00	0.41	0.00	0.93	0.37	40%	0.55	
05 01 06	Expenditure on agricultural analysis, inspection, communication and the Conciliation Body in connection with the clearance of accounts of the EAGGF Guarantee Section, the EAGF and the EAFRD	0.50	0.26	0.00	0.00	0.00	0.00	0.76	0.35	47%	0.31	
06 01 06	Euratom subsidy for operation of the Supply Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	
15 01 60 01	Library stocks, subscriptions and purchase and preservation of books	2.70	0.81	0.00	0.00	0.00	0.09	3.60	2.78	77%	0.78	
16 01 03 04	Other working expenditure	1.81	0.99	0.00	0.00	-0.18	0.00	2.62	1.69	64%	0.51	
25 01 01 03	Salaries, allowances and payments of members of the institution	10.10	0.02	0.00	0.00	0.00	0.00	10.12	8.81	87%	1.22	
25 01 02 03	Special advisers	0.65	0.27	0.00	0.00	0.00	0.00	0.92	0.27	29%	0.22	
25 01 02 13	Other management expenditure of members of the institution	4.54	0.79	0.00	0.00	0.00	0.01	5.35	4.37	82%	0.79	
25 01 07 01	Codification of Community law	2.00	0.67	0.00	0.00	-0.36	0.00	2.31	0.59	25%	0.48	
25 01 08 01	Legal expenses	4.20	3.57	0.00	0.00	0.00	0.55	8.32	3.42	41%	2.98	
26 01 08	Pilot project Minimising administrative burdens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	
26 01 10 01	Consolidation of Community law	2.50	0.64	0.00	0.00	0.00	0.00	3.14	1.79	57%	0.89	
26 01 11 01	Official Journal of the European Union	19.00	3.16	-1.70	0.00	-4.39	2.94	19.00	12.16	64%	4.47	
26 01 49	Administrative appropriations carried over automatically	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	
26 01 50 01	Medical service	7.63	1.78	0.00	0.00	-1.05	1.22	9.58	6.84	71%	2.28	
26 01 50 02	Competitions, selection and recruitment expenditure	2.78	0.86	0.00	0.00	-0.88	0.01	2.77	1.59	58%	0.77	
26 01 50 06	Institution officials temporarily assigned to national civil services, to international organisations or to public or private institutions or undertakings	0.52	0.14	0.00	0.00	-0.16	0.02	0.52	0.31	59%	0.10	
26 01 50 07	Damages	0.20	0.03	0.00	0.00	0.00	0.00	0.23	0.12	51%	0.07	
26 01 50 08	Miscellaneous insurances	0.05	0.03	0.00	0.00	0.00	0.01	0.09	0.04	43%	0.03	
26 01 50 09	Language courses	4.21	2.82	0.00	0.00	-0.17	0.57	7.43	4.50	61%	2.63	
27 01 04	Support expenditure for operations of Budget policy area	0.25	0.11	0.00	0.00	0.03	0.00	0.39	0.19	49%	0.19	

Other Specific Administrative Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
27 01 12 01	Financial charges	1.50	0.74	0.00	0.00	-0.40	0.00	1.84	0.87	47%	0.37
27 01 12 03	Purchase of financial information on the solvency of beneficiaries of European budget funds and of Commission debtors	0.19	0.00	0.00	0.00	0.00	0.00	0.19	0.10	54%	0.06
<b>Total</b>		<b>65.74</b>	<b>17.79</b>	<b>-1.70</b>	<b>0.00</b>	<b>-7.15</b>	<b>5.42</b>	<b>80.10</b>	<b>51.17</b>	<b>64%</b>	<b>19.72</b>

Other Operational Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
01 02 02	Coordination and surveillance of economic and monetary union	6.90	0.00	0.00	0.00	0.00	0.36	7.26	6.74	93%	0.25
03 03 02	Damage requests resulting from legal procedures against the Commission's decisions in the field of competition policy	0.00	3.77	0.00	0.00	0.00	0.00	3.77	3.07	82%	0.00
08 24 01	European Institute of Innovation and Technology Governing Structure	5.80	0.00	0.00	-3.30	0.00	0.18	2.68	2.32	87%	0.04
15 01 61	Cost of organising graduate traineeships with the institution	6.91	1.20	0.00	0.00	0.00	0.20	8.32	6.70	81%	1.21
15 06 02	Completion of cost of organising graduate traineeships with the institution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00
15 06 07	Pilot project European political foundations	0.00	0.00	0.00	0.00	0.01	0.00	0.02	0.02	100%	0.00
16 04 04	Written publications for general use	2.42	0.00	0.00	0.00	0.00	0.00	2.42	2.22	92%	0.00
25 01 06 01	Impact Assessment Board	0.20	0.05	-0.15	0.00	0.00	0.00	0.10	0.00	1%	0.05
25 02 01 01	Historical archives of the European Union	1.79	0.00	0.00	0.00	0.00	0.03	1.82	1.78	98%	0.03
25 02 04 01	Documentary databases	0.70	0.00	0.00	0.15	0.00	0.00	0.85	0.84	99%	0.00
25 02 04 02	General publications	2.30	0.00	0.00	0.00	0.00	0.11	2.41	1.66	69%	0.00
26 03 02	Erasmus public administration programme	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.61	61%	0.00
<b>Total</b>		<b>28.02</b>	<b>5.02</b>	<b>-0.15</b>	<b>-3.15</b>	<b>0.01</b>	<b>0.88</b>	<b>30.63</b>	<b>25.96</b>	<b>85%</b>	<b>1.58</b>

Offices											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
24 01 06	European Anti-fraud Office (OLAF)	57.85	5.86	0.00	0.00	0.00	0.10	63.81	54.84	86%	6.82
26 01 09 01	Publications Office	80.47	10.77	0.00	0.00	0.00	16.77	108.01	88.51	82%	17.23
26 01 20	European Personnel Selection Office	27.15	6.61	0.00	0.00	-0.41	1.02	34.37	25.56	74%	7.17
26 01 21	Office for the Administration and Payment of Individual Entitlements	33.99	2.75	0.00	0.00	0.35	6.45	43.54	39.66	91%	3.72
26 01 22 01	Office for Infrastructure and Logistics in Brussels	61.36	2.70	0.00	0.00	-1.56	12.03	74.52	63.92	86%	9.14
26 01 23 01	Office for Infrastructure and Logistics in Luxembourg	24.11	1.12	0.00	0.00	-0.20	0.10	25.13	23.07	92%	1.18
<b>Total</b>		<b>284.93</b>	<b>29.81</b>	<b>0.00</b>	<b>0.00</b>	<b>-1.82</b>	<b>36.47</b>	<b>349.38</b>	<b>295.56</b>	<b>85%</b>	<b>45.26</b>

Language Services											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
31 01 03 04	Technical equipment for conference rooms	0.68	0.49	0.00	0.00	2.17	0.00	3.34	0.69	21%	2.64
31 01 06 01	Interpreting and conference expenditure	28.99	1.46	-1.90	0.00	-1.54	47.30	74.31	57.88	78%	15.70
31 01 06 02	Training and further training of conference interpreters	0.64	0.51	0.00	0.00	-0.37	2.24	3.02	1.32	44%	1.53
31 01 06 03	Information technology expenditure of the 'Interpretation' Directorate-General	1.35	1.18	0.00	0.00	0.00	3.56	6.09	2.76	45%	3.31
31 01 07 01	Support services for the 'Translation' Directorate-General	13.50	2.27	-1.10	0.00	-0.67	3.42	17.41	13.00	75%	4.19
31 01 07 02	Support expenditure for operations of 'Language services' policy area	1.52	1.14	0.00	0.00	0.14	0.00	2.80	1.61	58%	1.09
31 01 08 01	Interinstitutional cooperation activities in the language field	0.55	0.34	0.00	0.00	-0.05	0.26	1.10	0.50	46%	0.57
<b>Total</b>		<b>47.22</b>	<b>7.39</b>	<b>-3.00</b>	<b>0.00</b>	<b>-0.32</b>	<b>56.79</b>	<b>108.08</b>	<b>77.77</b>	<b>72%</b>	<b>29.05</b>

### B.7.3.2 Pensions (MFF 5.0.3)

Pensions												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
30 01 13 01	Temporary allowances	0.70	0.00	0.00	0.00	0.00	0.00	0.70	0.56	81%	0	
30 01 13 02	Pensions of former members and surviving dependants	4.72	0.00	0.00	0.00	0.00	0.00	4.72	4.40	93%	0	
30 01 13 03	Weightings	0.59	0.00	0.00	0.00	0.00	0.00	0.59	0.26	45%	0	
30 01 13 04	Allowances for staff assigned to non-active status, retired in the interests of the service or dismissed	17.05	0.00	-4.00	0.00	0.00	0.00	13.05	12.53	96%	0	
30 01 13 05	Insurance against sickness	0.58	0.00	0.00	0.00	0.00	0.00	0.58	0.33	57%	0	
30 01 13 06	Adjustments to various allowances	1.21	0.00	0.00	0.00	0.00	0.00	1.21	0.35	29%	0	
30 01 13 07	Pensions and severance grants	1.036.09	0.00	-5.14	-2.87	21.00	0.00	1.049.09	1.035.02	99%	0	
30 01 13 09	Insurance against sickness	34.17	0.00	0.00	0.00	0.00	0.00	34.17	33.76	99%	0	
30 01 13 11	Adjustments to pensions and various allowances	64.83	0.00	0.00	-12.00	-21.00	0.00	31.83	30.05	94%	0	
<b>Total</b>		<b>1 159.93</b>	<b>0.00</b>	<b>-9.14</b>	<b>-14.87</b>	<b>0.00</b>	<b>0.00</b>	<b>1 135.93</b>	<b>1 117.27</b>	<b>98%</b>	<b>0.00</b>	

### B.7.3.3 European Schools (MFF 5.0.4)

European Schools												
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010	
26 01 51 01	European Schools: Office of the representative of the Board of Governors (Brussels)	8.39	0.02	0.00	0.00	-0.03	0.00	8.38	8.29	99%	0.07	
26 01 51 02	European Schools: Brussels I (Uccle)	23.82	0.00	0.00	0.00	-0.66	0.00	23.17	22.82	99%	0.35	
26 01 51 03	European Schools: Brussels II (Woluwe)	21.79	0.00	0.00	0.00	0.65	0.00	22.44	22.10	98%	0.35	
26 01 51 04	European Schools: Brussels III (Ixelles)	20.94	0.32	0.00	0.00	0.06	0.00	21.31	20.65	97%	0.35	
26 01 51 05	European Schools: Brussels IV (Transition)	3.11	0.00	0.00	0.00	-0.77	3.07	5.42	5.26	97%	0.16	
26 01 51 11	European Schools: Luxembourg I	23.46	0.07	0.00	0.00	2.64	0.00	26.16	25.57	98%	0.52	
26 01 51 12	European Schools: Luxembourg II	4.34	0.00	0.00	0.00	0.26	0.00	4.60	4.50	98%	0.10	
26 01 51 21	European Schools: Mol (BE)	6.26	0.00	0.00	0.00	0.42	0.00	6.68	6.51	98%	0.16	
26 01 51 22	European Schools: Frankfurt am Main (DE)	5.35	0.00	0.00	0.00	1.18	0.00	6.53	6.30	96%	0.23	
26 01 51 23	European Schools: Karlsruhe (DE)	2.52	0.31	0.00	0.00	1.37	0.00	4.20	3.76	90%	0.12	



European Schools											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2010
26 01 51 24	European Schools: Munich (DE)	0.38	0.40	0.00	0.00	-0.38	0.20	0.60	0.18	30%	0.03
26 01 51 25	European Schools: Alicante (ES)	6.69	0.00	0.00	0.00	-0.23	0.00	6.46	6.30	97%	0.16
26 01 51 26	European Schools: Varese (IT)	10.57	0.29	0.00	0.00	-0.11	0.00	10.75	10.18	95%	0.28
26 01 51 27	European Schools: Bergen (NL)	5.16	0.07	0.00	0.00	-0.64	0.00	4.59	4.40	96%	0.13
26 01 51 28	European Schools: Culham (UK)	5.76	0.30	0.00	0.00	-0.72	0.00	5.34	4.91	92%	0.13
<b>Total</b>		<b>148.54</b>	<b>1.78</b>	<b>0.00</b>	<b>0.00</b>	<b>3.03</b>	<b>3.27</b>	<b>156.62</b>	<b>151.72</b>	<b>97%</b>	<b>3.12</b>

#### B.7.4 RAL Overview

	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments	Decommitments	RAL as at 31.12.2009	Evolution
Staff	7.08	6.91	1976.42	1973.28	-0.20	3.10	-56%
External Staff	47.35	38.56	190.28	142.25	-8.77	48.04	2%
Other Mgmt Exp.	71.56	55.57	174.97	112.52	-15.95	62.49	-13%
Buildings	135.92	128.29	580.68	448.30	-7.62	128.29	-6%
Repr. Offices	9.48	7.37	47.68	38.33	-2.19	9.28	-2%
Delegations	30.31	25.92	173.62	133.93	-4.39	39.70	31%
Social Sphere	6.18	5.30	14.24	8.19	-0.76	6.17	0%
Other Sp. Admin	17.79	12.09	55.77	39.09	-5.70	16.68	-13%
Other Op. Admin	19.69	14.21	25.14	11.74	-1.76	17.10	-13%
Lang. Services	7.39	6.55	81.68	71.22	-0.84	10.46	42%
Offices	29.81	23.86	302.47	271.70	-6.52	30.20	1%
<b>Sub-total</b>	<b>382.56</b>	<b>324.64</b>	<b>3 622.94</b>	<b>3 250.54</b>	<b>-54.71</b>	<b>375.67</b>	<b>-2%</b>
Pensions	0.00	0.00	1 117.27	1 117.27	0.00	0.00	0%
European Schools	1.78	0.00	154.84	151.72	-1.78	3.12	75%
<b>Total</b>	<b>384.34</b>	<b>324.64</b>	<b>4 895.05</b>	<b>4 519.53</b>	<b>-56.49</b>	<b>378.79</b>	<b>-2%</b>

#### B.8 HEADING 6 – COMPENSATION

Implementation Table											
	Initial budget	Carryover from 2008	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2009	Rate	Actual 2008	Carry-over to 2010
<b>CA</b>	209	0	0	0	0	0	209	209	100%	207	0
<b>PA</b>	209	0	0	0	0	0	209	209	100%	207	0
	RAL as at 01.01.2009	Payments on RAL	Commitments 2009	Payments on 2009 commitments		Decommitments 2009		RAL as at 31.12.2009	Evolution of the RAL (%)		
<b>RAL</b>	0	0	209	209		0		0	0%		



## **PART C**

### **OWN RESOURCES**



## C.1. BUDGET IMPLEMENTATION TABLE

(€)

Own Resources Related to the Financial Year 2009								
Title	Chapter	Budget Heading	Budget 2009 Final <sup>1</sup>	Outturn 2009 <sup>2</sup>	Outturn 2008	Difference Final budget vs.Outturn	Outturn as %	Outturn variation as % (2009/2008)
			(1)	(2)	(3)	(4) = (2) - (1)	(5) = (2) / (1)	(6) = (2 - 3) / (3)
1		Own resources						
	11	- levies and other duties in the sugar sector	139 400 000	131 589 897	707 867 888	- 7 810 103	94.40%	-81.41%
	12	- customs duties <sup>3</sup>	14 441 100 000	14 396 633 126	16 575 020 665	- 44 466 874	99.69%	-13.14%
	13	- own resources accruing from VAT	13 668 391 900	13 742 628 001	17 966 225 814	74 236 101	100.54%	-23.51%
	14	- own resources based on GNI	81 989 065 204	82 413 255 470	73 015 005 365	424 190 266	100.52%	12.87%
	15	- correction of budgetary imbalances granted to UK	0	- 315 228 369	385 365 503	- 315 228 369	-	-181.80%
		- gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden	0	4 142 308		4 142 308	-	-
		<b>Total</b>	110 237 957 104	110 373 020 433	108 649 485 235	135 063 329	100.12%	1.59%

1 The figures in this column correspond to those in the 2009 budget (OJ L 69, 13.3.2009, p.1) plus Amending Budgets No 1/2009 to No 10/2009.

2 Provisional amounts.

3 Chapter 12 includes the amounts for agricultural duties previously recorded under Chapter 10 following the entry into force of the new Own Resources decision (2007/43/EC, Euratom – OJ L 163 of 23/06/2007).

## C.2 LEGAL BASIS

The basic rules on the system of the European Communities' own resources are laid down in Council Decision 2007/436/EC, Euratom. The new Own resources decision entered into force on 1 March 2009 with a retroactive effect from 1 January 2007. The main changes compared to the previous decision 2000/597/EC, Euratom were:

- Introduction of a uniform rate of call of the VAT based resource fixed at 0.30 % from 1 January 2007. However, for the period 2007 - 2013, the rate of call of the VAT based resource for Austria has been fixed at 0.225 %, for Germany at 0.15 % and for the Netherlands and Sweden at 0.10 %;
- Gross reductions in their annual GNI based contributions for the Netherlands and Sweden for the period 2007 – 2013;
- Elimination of the distinction between agricultural duties (budgeted under Chapter 10 of the revenue side of the budget) and import duties (budgeted under Chapter 12 of the revenue side of the budget);
- Calculation method of the amount of the UK correction.

According to the principle of equilibrium of the EU budget, total budgeted revenue must equal total budgeted expenditure. As soon as the total amount of budgeted expenditure has been decided, the total amount of own resources needed to finance the budget is determined as being as the difference between total expenditure and other revenue.

Own resources can be divided into the following categories:

- traditional own resources (customs duties and sugar levies)
- the VAT based resource
- the GNI based resource ("the additional resource").

Finally, a gross reduction in the GNI based contributions for the Netherlands and Sweden and a specific mechanism for correcting the budgetary imbalance of the United Kingdom are also part of the own resources system.

Own resources are budgeted in Title 1 of the General Statement of Revenue<sup>11</sup> (see also table above) on the basis of a set of forecast data (see next section). The breakdown of the total amount of own resources by type of own resource and by Member State results from the application of the rules laid down in the Council Decision on own resources and its implementing regulations. According to the Decision the total amount of own resources cannot exceed 1.24 % of the gross national income (GNI) of the EU.

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<sup>11</sup> The surplus of the previous exercise, which mainly results from the difference between own resources payments and implemented expenditure of the previous year, is included in Title 3. That title is, however, not examined here.

### **C.3 THE BUDGETARY FORECAST OF OWN RESOURCES**

The data necessary for establishing the budgetary forecast of own resources is discussed and adopted at the annual forecasting meeting of the Advisory Committee on Own Resources (ACOR)<sup>12</sup>. Representatives of the Commission and of Member States participate in the meeting.

The discussions concern the forecasts for the VAT and GNI bases and traditional own resources (customs duties and sugar levies). Furthermore, the Commission presents the results of its calculations of the correction for the UK budgetary imbalance, which is also a necessary element for establishing the own resources forecast. Both the forecasts for the preliminary draft budget 2010 as well as the updated forecasts for the year 2009 were adopted at the same meeting.

The Commission's forecasts of Member States' GNI and VAT bases are established on the basis of the spring economic forecasts from the Directorate-General for Economic and Financial Affairs, which have themselves been subject to prior discussions with experts from the Member States.

Sugar levies are forecasted by the Directorate-General for Agriculture on the basis of specific information and hypotheses concerning the outlook for agricultural markets and trade. Customs duties are forecasted on the basis of the latest outturn data on the weighted average rate of customs duties applied to import forecasts from the Directorate-General for Economic and Financial Affairs spring economic forecasts.

The forecasts mentioned above can be modified during the discussions with Member States at the ACOR meeting.

The updated data used for the 2009 own resources forecast was approved at the ACOR forecasts meeting of 12 May 2009 and budgeted in the Amending Budget No 6/2009.

### **C.4 THE PROCESS OF ADOPTING THE BUDGET**

According to the principle of equilibrium of the EU budget, the amounts of budget revenue and payment appropriations must be in balance.

The amount of expenditure in the adopted budget, signed by the President of the European Parliament on 18 December 2008, was fixed at M€116 096.1, which was M€640.3 lower than the M€116 736.4 in the PDB. In order to ensure equilibrium between budgeted revenue and expenditure this decrease was compensated by a corresponding decrease in the GNI-based resource, which is the "variable" resource that is used for balancing the budget. The forecast amounts of all other own resources remained the same as in the PDB.

### **C.5 BUDGETARY ADJUSTMENTS**

The revenue and expenditure estimates in the initial budget are subject to modifications during the budgetary year. Such modifications are budgeted in amending budgets. Adjustments in the Member States GNI-based own resources payments ensure that budgeted revenue exactly matches budgeted expenditure.

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12 The ACOR is set up by Council Regulation No 1150/2000 of 22 May 2000 (Title VIII).

In 2009, altogether 10 amending budgets were adopted. Their impact on the revenue side of the 2009 budget is indicated in the next table.

(€)

Amending Budgets In 2009						
Budget	Date of Adoption	Main Subject	Total Revenue 2009	Difference to Previous Budget	Total Amount of Own Resources	Difference to Previous Budget
Budget 2009	18/12/2008	Final adoption budget 2009	116 096 062 329 €		114 736 339 840 €	
AB 1/2009	11/03/2009	- Mobilisation of the EU Solidarity Fund for an amount of M€ 11.8 in commitment and payment appropriations relating to the effects of floods affecting Romania and a corresponding reduction in payment appropriations for the European Regional Development Fund (ERDF) - Convergence).	116 096 062 329 €	0	114 736 339 840 €	0
AB 2/2009	22/04/2009	- The inclusion in the Community budget of the establishment plan of the SESAR Joint Undertaking, in line with the modification of Regulation (EC) 219/2007; modifications to the establishment plans of the European Centre for Disease Prevention and Control (ECDC) and of the European Railway Agency (ERA), modifications to the budget remarks for the Global Monitoring for Environment and Security and for the Food Facility.	116 096 062 329 €	0	114 736 339 840 €	0
AB 3/2009	22/04/2009	- Implementation of the new Own Resources Decision No 2007/436/EC, Euratom, following its entry into force on 1 March 2009 and taking into account the retroactive effect from 1 January 2007 onwards. Therefore this amending budget includes the adjustments for the financial years 2007, 2008 and 2009 related to the new provisions introduced by the Own Resources Decision.	116 096 062 329 €	0	114 736 339 840 €	0
AB 4/2009	06/05/2009	- Translation into the Community budget of the political agreement reached on the financing of the European Economic Recovery Plan: - for energy projects to aid economic recovery, commitment appropriations of B€ 2 and payment appropriations of M€ 76.2. - for broadband internet infrastructure in rural areas and CAP Health Check "new challenges", commitment appropriations of B€ 0.6.	116 172 262 329 €	+ 76 200 000 €	114 812 539 840 €	+ 76 200 000 €
AB 5/2009	06/05/2009	- Budgeting the surplus resulting from the implementation of the budget year 2008.	116 172 262 329 €	0	113 016 388 019 €	- 1 796 151 821 €
AB 6/2009	15/09/2009	- Revision of the forecast of Traditional Own Resources (customs duties and sugar levies), VAT and GNI bases. - Budgeting of the relevant UK corrections as well as their financing. - Revision of the financing of GNI reductions in favour of the Netherlands and Sweden in 2009.	116 172 262 329 €	0	113 016 388 019 €	0
AB 7/2009	15/09/2009	- Mobilisation of the EU Solidarity Fund for an amount of M€ 109.4 in commitment and payment appropriations relating to the effects of a storm affecting France.	116 281 639 494 €	+ 109 377 165 €	113 125 765 184 €	+ 109 377 165 €



### Amending Budgets In 2009

Budget	Date of Adoption	Main Subject	Total Revenue 2009	Difference to Previous Budget	Total Amount of Own Resources	Difference to Previous Budget
AB 8/2009	15/09/2009	<ul style="list-style-type: none"> <li>- An increase of M€ 49.34 in commitment appropriations for item "Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor – New measures" to strengthen the budget for the eradication of bluetongue disease.</li> <li>- The creation of budget item "Operation of the high-flux reactor (HFR)" — Supplementary HFR programmes (2009 to 2011), with a "p.m."</li> <li>- The creation of budget item "European Police Office – transition costs", to be endowed with an amount of M€ 1.25 in commitment and payment appropriations. These appropriations will be redeployed from budget article "Prevention of and fight against crime".</li> <li>- A reinforcement of the Community subsidy to EUROJUST by M€ 3.9.</li> <li>- Modifications to the establishment plan of OLAF, without additional financial provisions.</li> </ul>	116 281 639 494 €	0	113 125 765 184 €	0
AB 9/2009	20/10/2009	<ul style="list-style-type: none"> <li>- Mobilisation of the EU Solidarity Fund for an amount of M€ 493.8 in commitment and payment appropriations relating to the effects of the earthquake in Italy in April 2009. The corresponding payment appropriations are redeployed from other policy areas (Agricultural and Rural Development, Environment, Research and Maritime Affairs and Fisheries).</li> </ul>	116 281 639 494 €	0	113 125 765 184 €	0
AB 10/2009	16/12/2009	<ul style="list-style-type: none"> <li>- Budgeting of a net increase in the forecast of revenue (M€ 241.6) after the revision of the forecasts of own resources and other revenue.</li> <li>- Budgeting of a decrease of payment appropriations in budget lines for headings 1a, 2, and 4 (M€ 3 148.7), after taking into account the redeployments proposed in the so-called "global transfer" (DEC 27/2009)</li> <li>- Decrease in commitment appropriations under headings 2 and 5 (M€ 359), leading to a corresponding increase in the respective margin, which will then be available towards the financing of the second part of the European Economic Recovery Plan (EERP). Since this concerns some budget lines which are non-differentiated, the reduction in commitment appropriations also leads to a further reduction in payments (M€ 55).</li> </ul>	113 035 415 414 €	- 3 246 224 080 €	110 237 957 104 €	- 2 887 808 080 €

**C.6 BUDGET FORECASTS TABLE 2009 VERSUS 2008**

(€)

Own Resources Related to the Financial Year								
Title	Chapter	Budget Heading	BUDGET 2009		BUDGET 2008	Final budget vs. Initial Budget	Variation as % (2009)	Variation as % (2009/2008)
			Initial	Final <sup>1</sup>	Final <sup>2</sup>			
			(1)	(2)	(3)	(4) = (2) - (1)	(5) = (4) / (1)	(6) = (2 - 3) / (3)
1		Own resources						
	11	- levies and other duties in the sugar sector	146 800 000	139 400 000	707 800 000	- 7 400 000	- 5.04%	-80.31%
	12	- customs duties <sup>3</sup>	19 059 300 000	14 441 100 000	16 228 500 000	- 4 618 200 000	- 24.23%	-11.01%
	13	- own resources accruing from VAT	19 616 117 308	13 668 391 900	18 096 756 274	- 5 947 725 408	- 30.32%	- 24.47%
	14	- own resources based on GNI	75 914 122 532	81 989 065 204	73 290 311 931	6 074 942 672	8.00%	11.87%
	15	- correction of budgetary imbalances granted to UK	0	0	0	0	-	-
	16	- gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden	0	0	0	0	-	-
		<b>TOTAL</b>	<b>114 736 339 840</b>	<b>110 237 957 104</b>	<b>108 323 368 205</b>	<b>- 4 498 382 736</b>	<b>- 3.92%</b>	<b>1.77%</b>

1 The figures of the final budget correspond to those of the Amending Budget No 10/2009.

2 The figures of the final budget correspond to those of the Amending Budget No 10/2008.

3 Chapter 12 includes the amounts for agricultural duties previously recorded under Chapter 10 following the entry into force of the new Own Resources decision (2007/43/EC, Euratom – OJ L 163 of 23/06/2007).

## C.7

## BREAKDOWN OF THE TOTAL AMOUNT OF OWN RESOURCES BY MEMBER STATE

(€)

Member State	Initial budget 2009	Final budget 2009 <sup>1</sup>
Belgium	4 879 194 220	4 905 187 623
Bulgaria	388 765 528	405 390 412
Czech Republic	1 487 971 609	1 447 580 256
Denmark	2 363 861 042	2 591 489 441
Germany	22 638 628 731	20 046 746 405
Estonia	185 287 079	170 723 281
Ireland	1 669 669 068	1 572 849 167
Greece	2 374 101 579	2 546 782 536
Spain	10 616 530 915	11 300 837 946
France	18 125 130 437	20 017 048 562
Italy	14 795 799 284	15 989 257 078
Cyprus	193 019 777	209 401 912
Latvia	243 016 379	203 689 397
Lithuania	336 893 094	325 148 893
Luxembourg	281 776 666	293 067 339
Hungary	990 183 293	973 122 338
Malta	57 999 638	66 807 373
Netherlands	6 744 850 361	3 547 117 644
Austria	2 414 000 654	2 382 943 518
Poland	3 611 439 593	3 305 407 331
Portugal	1 537 333 167	1 650 209 072
Romania	1 400 182 024	1 376 223 989
Slovenia	420 567 965	434 431 495
Slovakia	645 296 480	758 377 525
Finland	1 761 262 512	1 892 228 526
Sweden	3 152 149 685	1 760 281 683
United Kingdom	11 421 429 060	10 065 606 362
<b>Total</b>	<b>114 736 339 840</b>	<b>110 237 957 104</b>

1 The figures of the final budget are those of the Amending Budget No 10/2009.

## **C.8 IMPLEMENTATION OF OWN RESOURCES**

The custom duties collected amounted to 99.69 % of the amounts forecasted. The budgetary estimates were modified at the time the Amending Budgets No 6/2009 and 10/2009 were established (they were first decreased by B€5.2 but later increased by M€600). These adjustments were based, on one hand on the new macroeconomic forecasts of spring 2009 being more pessimistic than the previous ones and, on the other hand, on the evolution of the contributions. Actual amounts versus budgetary estimates for sugar levies reached 94.40 %.

The Member States' VAT and GNI payments corresponded closely to the budgetary estimate. The differences between the estimated twelfths and the amounts actually paid are explained by the differences in the euro rates used for budgetary purposes (see Article 10 (3) of Regulation No 1150/2000) and the rates in force at the time when the Member States (not part of the EMU) actually made their payments. The changes in the exchange rates during 2009 had a negative impact of M€74 and M€424 for VAT and GNI respectively.

According to Council Decision No.2007/436 on the system of the European Communities' own resources, the United Kingdom is granted a correction in respect of budgetary imbalances. As this amount is financed by the other Member States there should be no net effect on the budget. However, a negative amount of M€ 315 was registered. This was caused by differences in the exchange rates similar to those for the VAT/GNI resources.

According to Council Decision No.2007/436 the Netherlands and Sweden benefit from a gross reduction in their annual GNI-based contributions for the period 2007-2013. The gross reduction for the Netherlands and Sweden, which equals respectively M€ 605 and M€ 150 in 2004 prices, is adjusted to current prices by applying the GDP deflator for the EU expressed in Euro and granted after financing of the correction mechanism in favour of the UK. Similarly to the UK correction, this amount is financed by the other Member States so there should be no net effect on the budget. However, a positive amount of M€ 4 was registered, which was caused by differences in the exchange rates similar to those for the VAT/GNI resources.

# **ANNEXES**



## ANNEX I

### SUMMARY INFORMATION ON THE TRANSFERS OF APPROPRIATIONS AMONG THE VARIOUS COMMISSION BUDGET ITEMS (ART.122.2 OF THE FINANCIAL REGULATION)

#### KEY

H	Financial Framework Heading	CE	Compulsory expenditure
R	Reserve	NCE	Non-compulsory expenditure
DE	Differentiated expenditure	CA	Commitment appropriations
NDE	Non-differentiated expenditure	PA	Payment appropriations

(€)

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 001	01 01 02 01	5		External staff	NDE	NCE	-537 991	-537 991
DEC 001	03 01 02 01	5		External staff	NDE	NCE	-691 260	-691 260
DEC 001	05 01 02 01	5		External staff	NDE	NCE	-60 168	-60 168
DEC 001	09 01 02 01	5		External staff	NDE	NCE	-10 028	-10 028
DEC 001	15 01 02 01	5		External staff	NDE	NCE	-30 084	-30 084
DEC 001	16 01 02 01	5		External staff of 'Communication' Directorate-General: Headquarters	NDE	NCE	-30 084	-30 084
DEC 001	19 01 02 01	5		External staff of 'External relations' Directorates-General	NDE	NCE	-407 418	-407 418
DEC 001	21 01 02 01	5		External staff of 'Development' Directorates-General	NDE	NCE	-469 878	-469 878
DEC 001	25 01 02 01	5		External staff of 'Commission's policy coordination and legal advice' policy area	NDE	NCE	-82 731	-82 731
DEC 001	26 01 02 01	5		External staff	NDE	NCE	-77 717	-77 717
DEC 001	27 01 02 09	5		External staff - Non-decentralised management	NDE	NCE	2 547 779	2 547 779
DEC 001	31 01 02 01	5		External staff	NDE	NCE	-150 420	-150 420
DEC 002	04 01 04 14	1a		European Global Adjustment Fund (EGF) - Expenditure on administrative management	NDE	NCE	-690 000	-690 000
DEC 002	04 02 17	1b		European Social Fund (ESF) - Convergence	DE	NCE	0	2 694 300
DEC 002	04 02 20	1b		European Social Fund (ESF) - Operational technical assistance (2007 to 2013)	DE	NCE	0	690 000
DEC 002	04 05 01	1a		European Globalisation Adjustment Fund (EGF)	DE	NCE	-2 694 300	-2 694 300
DEC 002	40 02 43	1a		Reserve for the European Globalisation Adjustment Fund	DE	NCE	3 384 300	0
DEC 003	02 01 02 01	5		External staff	NDE	NCE	-325 670	-325 670
DEC 003	02 01 02 11	5		Other management expenditure	NDE	NCE	-326 561	-326 561
DEC 003	02 01 03	5		Expenditure related to equipment, furniture and services of 'Enterprise' policy area	NDE	NCE	-245 990	-245 990
DEC 003	06 01 02 01	5		External staff	NDE	NCE	-244 582	-244 582
DEC 003	06 01 02 11	5		Other management expenditure	NDE	NCE	-339 214	-339 214
DEC 003	06 01 03	5		Expenditure related to equipment, furniture and services of 'Energy and transport' policy area	NDE	NCE	-312 520	-312 520
DEC 003	07 01 02 01	5		External staff	NDE	NCE	-264 193	-264 193
DEC 003	07 01 02 11	5		Other management expenditure	NDE	NCE	-331 158	-331 158
DEC 003	07 01 03	5		Expenditure related to equipment, furniture and services of 'Environment' policy area	NDE	NCE	-211 531	-211 531
DEC 003	08 01 02 01	5		External staff	NDE	NCE	-12 466	-12 466
DEC 003	08 01 02 11	5		Other management expenditure	NDE	NCE	-42 478	-42 478
DEC 003	08 01 03	5		Expenditure related to equipment, furniture and services of 'Research' policy area	NDE	NCE	-33 095	-33 095
DEC 003	09 01 02 01	5		External staff	NDE	NCE	-132 531	-132 531
DEC 003	09 01 02 11	5		Other management expenditure	NDE	NCE	-123 748	-123 748
DEC 003	09 01 03	5		Expenditure related to equipment, furniture and services of 'Information society and media' policy area	NDE	NCE	-145 002	-145 002

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 003	15 01 02 01	5		External staff	NDE	NCE	-188 072	-188 072
DEC 003	15 01 02 11	5		Other management expenditure	NDE	NCE	-261 488	-261 488
DEC 003	15 01 03	5		Expenditure related to equipment, furniture and services of 'Education and culture' policy area	NDE	NCE	-172 296	-172 296
DEC 003	17 01 02 01	5		External staff	NDE	NCE	-330 477	-330 477
DEC 003	17 01 02 11	5		Other management expenditure	NDE	NCE	-598 479	-598 479
DEC 003	17 01 03 01	5		Expenditure related to equipment, furniture and services of 'Health and consumer protection' policy area: Headquarters	NDE	NCE	-259 979	-259 979
DEC 003	40 01 40 - 02 01 02 01	5	R	External staff	NDE	NCE	325 670	325 670
DEC 003	40 01 40 - 02 01 02 11	5	R	Other management expenditure	NDE	NCE	326 561	326 561
DEC 003	40 01 40 - 02 01 03	5	R	Expenditure related to equipment, furniture and services of 'Enterprise' policy area	NDE	NCE	245 990	245 990
DEC 003	40 01 40 - 06 01 02 01	5	R	External staff	NDE	NCE	244 582	244 582
DEC 003	40 01 40 - 06 01 02 11	5	R	Other management expenditure	NDE	NCE	339 214	339 214
DEC 003	40 01 40 - 06 01 03	5	R	Expenditure related to equipment, furniture and services of 'Energy and transport' policy area	NDE	NCE	312 520	312 520
DEC 003	40 01 40 - 07 01 02 01	5	R	External staff	NDE	NCE	264 193	264 193
DEC 003	40 01 40 - 07 01 02 11	5	R	Other management expenditure	NDE	NCE	331 158	331 158
DEC 003	40 01 40 - 07 01 03	5	R	Expenditure related to equipment, furniture and services of 'Environment' policy area	NDE	NCE	211 531	211 531
DEC 003	40 01 40 - 08 01 02 01	5	R	External staff	NDE	NCE	12 466	12 466
DEC 003	40 01 40 - 08 01 02 11	5	R	Other management expenditure	NDE	NCE	42 478	42 478
DEC 003	40 01 40 - 08 01 03	5	R	Expenditure related to equipment, furniture and services of 'Research' policy area	NDE	NCE	33 095	33 095
DEC 003	40 01 40 - 09 01 02 01	5	R	External staff	NDE	NCE	132 531	132 531
DEC 003	40 01 40 - 09 01 02 11	5	R	Other management expenditure	NDE	NCE	123 748	123 748
DEC 003	40 01 40 - 09 01 03	5	R	Expenditure related to equipment, furniture and services of 'Information society and media' policy area	NDE	NCE	145 002	145 002
DEC 003	40 01 40 - 15 01 02 01	5	R	External staff	NDE	NCE	188 072	188 072
DEC 003	40 01 40 - 15 01 02 11	5	R	Other management expenditure	NDE	NCE	261 488	261 488
DEC 003	40 01 40 - 15 01 03	5	R	Expenditure related to equipment, furniture and services of 'Education and culture' policy area	NDE	NCE	172 296	172 296
DEC 003	40 01 40 - 17 01 02 01	5	R	External staff	NDE	NCE	330 477	330 477
DEC 003	40 01 40 - 17 01 02 11	5	R	Other management expenditure	NDE	NCE	598 479	598 479
DEC 003	40 01 40 - 17 01 03 01	5	R	Expenditure related to equipment, furniture and services of 'Health and consumer protection' policy area: Headquarters	NDE	NCE	259 979	259 979
DEC 004	01 01 01	5		Expenditure related to staff in active employment of 'Economic and financial affairs' policy area	NDE	NCE	-728 465	-728 465
DEC 004	02 01 01	5		Expenditure related to staff in active employment of 'Enterprise' policy area	NDE	NCE	-998 523	-998 523
DEC 004	03 01 01	5		Expenditure related to staff in active employment of 'Competition' policy area	NDE	NCE	-1 063 614	-1 063 614
DEC 004	04 01 01	5		Expenditure related to staff in active employment of 'Employment and social affairs' policy area	NDE	NCE	-905 734	-905 734
DEC 004	05 01 01	5		Expenditure related to staff in active employment of 'Agriculture and rural development' policy area	NDE	NCE	-1 409 843	-1 409 843
DEC 004	06 01 01	5		Expenditure related to staff in active employment of 'Energy and transport' policy area	NDE	NCE	-1 268 582	-1 268 582
DEC 004	07 01 01	5		Expenditure related to staff in active employment of 'Environment' policy area	NDE	NCE	-858 647	-858 647
DEC 004	08 01 01	5		Expenditure related to staff in active employment of 'Research' policy area	NDE	NCE	-134 337	-134 337



Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 004	09 01 01	5		Expenditure related to staff in active employment of 'Information society and media' policy area	NDE	NCE	-588 589	-588 589
DEC 004	11 01 01	5		Expenditure related to staff in active employment of 'Maritime affairs and Fisheries' policy area	NDE	NCE	-422 399	-422 399
DEC 004	12 01 01	5		Expenditure related to staff in active employment of 'Internal market' policy area	NDE	NCE	-643 985	-643 985
DEC 004	13 01 01	5		Expenditure related to staff in active employment of 'Regional policy' policy area	NDE	NCE	-833 718	-833 718
DEC 004	14 01 01	5		Expenditure related to staff in active employment of 'Taxation and customs union' policy area	NDE	NCE	-617 672	-617 672
DEC 004	15 01 01	5		Expenditure related to staff in active employment of 'Education and culture' policy area	NDE	NCE	-699 382	-699 382
DEC 004	16 01 01 01	5		Expenditure related to staff in active employment of 'Communication' policy area: Headquarters	NDE	NCE	-740 929	-740 929
DEC 004	17 01 01	5		Expenditure related to staff in active employment of 'Health and consumer protection' policy area	NDE	NCE	-1 055 305	-1 055 305
DEC 004	18 01 01	5		Expenditure related to staff in active employment of 'Area of freedom, security and justice' policy area	NDE	NCE	-711 846	-711 846
DEC 004	19 01 01 01	5		Expenditure related to staff in active employment of 'External relations' Directorates-General	NDE	NCE	-1 335 057	-1 335 057
DEC 004	20 01 01 01	5		Expenditure related to staff in active employment of 'Trade' Directorate-General	NDE	NCE	-664 759	-664 759
DEC 004	21 01 01 01	5		Expenditure related to staff in active employment of 'Development' Directorates-General	NDE	NCE	-812 945	-812 945
DEC 004	22 01 01 01	5		Expenditure related to staff in active employment of 'Enlargement' Directorate-General	NDE	NCE	-342 074	-342 074
DEC 004	23 01 01	5		Expenditure related to staff in active employment of 'Humanitarian aid' policy area	NDE	NCE	-231 281	-231 281
DEC 004	25 01 01 01	5		Expenditure related to staff in active employment 'Commission's policy coordination and legal advice' policy area	NDE	NCE	-1 966 578	-1 966 578
DEC 004	26 01 01	5		Expenditure related to staff in active employment in 'Commission's administration' policy area	NDE	NCE	-1 510 942	-1 510 942
DEC 004	27 01 01	5		Expenditure related to staff in active employment of 'Budget' policy area	NDE	NCE	-592 743	-592 743
DEC 004	28 01 01	5		Expenditure related to staff in active employment of 'Audit' policy area	NDE	NCE	-121 872	-121 872
DEC 004	29 01 01	5		Expenditure related to staff in active employment of 'Statistics' policy area	NDE	NCE	-887 730	-887 730
DEC 004	31 01 01	5		Expenditure related to staff in active employment of 'Language services' policy area	NDE	NCE	-4 449 729	-4 449 729
DEC 004	40 01 40 - 01 01 01	5	R	Expenditure related to staff in active employment of 'Economic and financial affairs' policy area	NDE	NCE	728 465	728 465
DEC 004	40 01 40 - 02 01 01	5	R	Expenditure related to staff in active employment of 'Enterprise' policy area	NDE	NCE	998 523	998 523
DEC 004	40 01 40 - 03 01 01	5	R	Expenditure related to staff in active employment of 'Competition' policy area	NDE	NCE	1 063 614	1 063 614
DEC 004	40 01 40 - 04 01 01	5	R	Expenditure related to staff in active employment of 'Employment and social affairs' policy area	NDE	NCE	905 734	905 734
DEC 004	40 01 40 - 05 01 01	5	R	Expenditure related to staff in active employment of 'Agriculture and rural development' policy area	NDE	NCE	1 409 843	1 409 843
DEC 004	40 01 40 - 06 01 01	5	R	Expenditure related to staff in active employment of 'Energy and transport' policy area	NDE	NCE	1 268 582	1 268 582
DEC 004	40 01 40 - 07 01 01	5	R	Expenditure related to staff in active employment of 'Environment' policy area	NDE	NCE	858 647	858 647
DEC 004	40 01 40 - 08 01 01	5	R	Expenditure related to staff in active employment of 'Research' policy area	NDE	NCE	134 337	134 337
DEC 004	40 01 40 - 09 01 01	5	R	Expenditure related to staff in active employment of 'Information society and media' policy area	NDE	NCE	588 589	588 589
DEC 004	40 01 40 - 11 01 01	5	R	Expenditure related to staff in active employment of 'Maritime affairs and Fisheries' policy area	NDE	NCE	422 399	422 399

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 004	40 01 40 - 12 01 01	5	R	Expenditure related to staff in active employment of 'Internal market' policy area	NDE	NCE	643 985	643 985
DEC 004	40 01 40 - 13 01 01	5	R	Expenditure related to staff in active employment of 'Regional policy' policy area	NDE	NCE	833 718	833 718
DEC 004	40 01 40 - 14 01 01	5	R	Expenditure related to staff in active employment of 'Taxation and customs union' policy area	NDE	NCE	617 672	617 672
DEC 004	40 01 40 - 15 01 01	5	R	Expenditure related to staff in active employment of 'Education and culture' policy area	NDE	NCE	699 382	699 382
DEC 004	40 01 40 - 16 01 01 01	5	R	Expenditure related to staff in active employment of 'Communication' policy area: Headquarters	NDE	NCE	740 929	740 929
DEC 004	40 01 40 - 17 01 01	5	R	Expenditure related to staff in active employment of 'Health and consumer protection' policy area	NDE	NCE	1 055 305	1 055 305
DEC 004	40 01 40 - 18 01 01	5	R	Expenditure related to staff in active employment of 'Area of freedom, security and justice' policy area	NDE	NCE	711 846	711 846
DEC 004	40 01 40 - 19 01 01 01	5	R	Expenditure related to staff in active employment of 'External relations' Directorates-General	NDE	NCE	1 335 057	1 335 057
DEC 004	40 01 40 - 20 01 01 01	5	R	Expenditure related to staff in active employment of 'Trade' Directorate-General	NDE	NCE	664 759	664 759
DEC 004	40 01 40 - 21 01 01 01	5	R	Expenditure related to staff in active employment of 'Development' Directorates-General	NDE	NCE	812 945	812 945
DEC 004	40 01 40 - 22 01 01 01	5	R	Expenditure related to staff in active employment of 'Enlargement' Directorate-General	NDE	NCE	342 074	342 074
DEC 004	40 01 40 - 23 01 01	5	R	Expenditure related to staff in active employment of 'Humanitarian aid' policy area	NDE	NCE	231 281	231 281
DEC 004	40 01 40 - 25 01 01 01	5	R	Expenditure related to staff in active employment 'Commission's policy coordination and legal advice' policy area	NDE	NCE	1 966 578	1 966 578
DEC 004	40 01 40 - 26 01 01	5	R	Expenditure related to staff in active employment in 'Commission's administration' policy area	NDE	NCE	1 510 942	1 510 942
DEC 004	40 01 40 - 27 01 01	5	R	Expenditure related to staff in active employment of 'Budget' policy area	NDE	NCE	592 743	592 743
DEC 004	40 01 40 - 28 01 01	5	R	Expenditure related to staff in active employment of 'Audit' policy area	NDE	NCE	121 872	121 872
DEC 004	40 01 40 - 29 01 01	5	R	Expenditure related to staff in active employment of 'Statistics' policy area	NDE	NCE	887 730	887 730
DEC 004	40 01 40 - 31 01 01	5	R	Expenditure related to staff in active employment of 'Language services' policy area	NDE	NCE	4 449 729	4 449 729
DEC 005	26 01 22 02	5		Acquisition and renting of buildings in Brussels	NDE	NCE	-10 256 400	-10 256 400
DEC 005	40 01 40 - 26 01 22 02	5	R	Acquisition and renting of buildings in Brussels	NDE	NCE	10 256 400	10 256 400
DEC 006	21 02 03	4		Facility for rapid response to soaring food prices in developing countries	DE	NCE	-78 000 000	0
DEC 006	40 02 42	4		Emergency aid reserve	DE	NCE	78 000 000	0
DEC 008	01 03 02	4		Macroeconomic assistance	DE	NCE	-9 900 000	0
DEC 008	40 02 41 - 01 03 02	4	R	Macroeconomic assistance	DE	NCE	9 900 000	0
DEC 009	08 09 01	1a		Cooperation - Risk-sharing finance facility	DE	NCE	-70 000 000	-70 000 000
DEC 009	09 04 01 01	1		Support for research cooperation in the area of information and communication technologies (ICTs - Cooperation)	DE	NCE	70 000 000	70 000 000
DEC 010	19 10 01 01	4		Cooperation with developing countries in Asia	DE	NCE	-1 000 000	0
DEC 010	19 11 02	4		Information programmes for non-member countries	DE	NCE	1 000 000	0
DEC 011	15 02 23	1a		Preparatory action - Erasmus-style programme for apprentices	DE	NCE	-1 000 000	-400 000
DEC 011	40 02 41 01			Differentiated appropriations (non-compulsory expenditure)	DE	NCE	1 000 000	400 000
DEC 012	01 01 02 11	5		Other management expenditure	NDE	NCE	50 152	50 152
DEC 012	02 01 02 11	5		Other management expenditure	NDE	NCE	60 330	60 330
DEC 012	03 01 02 11	5		Other management expenditure	NDE	NCE	40 885	40 885
DEC 012	04 01 02 11	5		Other management expenditure	NDE	NCE	71 294	71 294
DEC 012	05 01 02 11	5		Other management expenditure	NDE	NCE	103 135	103 135
DEC 012	06 01 02 11	5		Other management expenditure	NDE	NCE	61 744	61 744

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 012	07 01 02 11	5		Other management expenditure	NDE	NCE	61 179	61 179
DEC 012	08 01 02 11	5		Other management expenditure	NDE	NCE	7 847	7 847
DEC 012	09 01 02 11	5		Other management expenditure	NDE	NCE	22 862	22 862
DEC 012	11 01 02 11	5		Other management expenditure	NDE	NCE	26 225	26 225
DEC 012	12 01 02 11	5		Other management expenditure	NDE	NCE	32 941	32 941
DEC 012	13 01 02 11	5		Other management expenditure	NDE	NCE	29 118	29 118
DEC 012	14 01 02 11	5		Other management expenditure	NDE	NCE	35 743	35 743
DEC 012	15 01 02 11	5		Other management expenditure	NDE	NCE	48 308	48 308
DEC 012	16 01 02 11	5		Other management expenditure of 'Communication' Directorate-General: Headquarters	NDE	NCE	32 615	32 615
DEC 012	17 01 02 11	5		Other management expenditure	NDE	NCE	110 565	110 565
DEC 012	18 01 02 11	5		Other management expenditure	NDE	NCE	34 660	34 660
DEC 012	19 01 02 11	5		Other management expenditure of 'External relations' Directorates-General	NDE	NCE	82 079	82 079
DEC 012	20 01 02 11	5		Other management expenditure of 'Trade' Directorate-General	NDE	NCE	49 512	49 512
DEC 012	21 01 02 11	5		Other management expenditure of 'Development' Directorates-General	NDE	NCE	49 789	49 789
DEC 012	22 01 02 11	5		Other management expenditure of 'Enlargement' Directorate-General	NDE	NCE	13 718	13 718
DEC 012	23 01 02 11	5		Other management expenditure	NDE	NCE	15 685	15 685
DEC 012	25 01 02 11	5		Other management expenditure of 'Commission's policy coordination and legal advice' policy area	NDE	NCE	109 518	109 518
DEC 012	26 01 02 11	5		Other management expenditure	NDE	NCE	91 322	91 322
DEC 012	26 01 23 02	5		Acquisition and renting of buildings in Luxembourg	NDE	NCE	-1 080 000	-1 080 000
DEC 012	26 01 23 03	5		Expenditure related to buildings in Luxembourg	NDE	NCE	-330 000	-330 000
DEC 012	27 01 02 11	5		Other management expenditure of the Directorate-General for the Budget	NDE	NCE	67 123	67 123
DEC 012	28 01 02 11	5		Other management expenditure	NDE	NCE	4 607	4 607
DEC 012	29 01 02 11	5		Other management expenditure	NDE	NCE	47 851	47 851
DEC 012	31 01 02 11	5		Other management expenditure	NDE	NCE	49 193	49 193
DEC 013	08 24 01	5		European Institute of Innovation and Technology - Governing Structure	DE	NCE	3 000 000	0
DEC 013	08 24 02	1a		European Institute of Innovation and Technology - Knowledge and Innovation Communities (KIC)	DE	NCE	-3 000 000	0
DEC 014	22 01 04 30	4		Education, Audiovisual and Culture Executive Agency - Subsidy for programmes under heading 4 in the 'Enlargement' policy area	NDE	NCE	-1 314 000	-1 314 000
DEC 014	40 01 40 - 22 01 04 30	4	R	Education, Audiovisual and Culture Executive Agency - Subsidy for programmes under heading 4 in the 'Enlargement' policy area	NDE	NCE	1 314 000	1 314 000
DEC 015	19 01 04 30	4		Education, Audiovisual and Culture Executive Agency - Subsidy for External Relations programmes	NDE	NCE	-2 563 000	-2 563 000
DEC 015	40 01 40 - 19 01 04 30	4	R	Education, Audiovisual and Culture Executive Agency - Subsidy for External Relations programmes	NDE	NCE	2 563 000	2 563 000
DEC 016	08 02 01	1a		Cooperation - Health	DE	NCE	0	9 900 000
DEC 016	29 02 01	1a		Completion of statistical information policy	DE	NCE	0	-8 500 000
DEC 016	29 02 03	1a		Community statistical programme 2008-2012	DE	NCE	0	-1 400 000
DEC 017	19 10 01 01	4		Cooperation with developing countries in Asia	DE	NCE	5 000 000	3 000 000
DEC 017	19 11 02	4		Information programmes for non-member countries	DE	NCE	-5 000 000	-3 000 000
DEC 018	04 02 17	1b		European Social Fund (ESF) - Convergence	DE	NCE	0	4 139 550
DEC 018	04 05 01	1a		European Globalisation Adjustment Fund (EGF)	DE	NCE	-4 139 550	-4 139 550
DEC 018	40 02 43	1a		Reserve for the European Globalisation Adjustment Fund	DE	NCE	4 139 550	0
DEC 019	06 06 01 01	1a		Research related to energy	DE	NCE	0	54 000 000
DEC 019	18 03 03	3a		European Refugee Fund	DE	NCE	0	-5 200 000
DEC 019	18 03 04	3a		Emergency measures in the event of mass influxes of refugees	DE	NCE	0	-2 400 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 019	18 03 09	3a		European Fund for the Integration of Third-country Nationals	DE	NCE	0	-24 400 000
DEC 019	18 03 10	3a		European Return Fund	DE	NCE	0	-29 000 000
DEC 019	18 05 09	3a		Prevention of and fight against crime	DE	NCE	0	7 000 000
DEC 020	23 02 01	4		Humanitarian aid	DE	NCE	-45 000 000	0
DEC 020	23 02 02	4		Food aid	DE	NCE	-20 000 000	0
DEC 020	40 02 42	4		Emergency aid reserve	DE	NCE	65 000 000	0
DEC 021	19 10 01 02	4		Aid for the rehabilitation and reconstruction of Afghanistan	DE	NCE	-16 000 000	0
DEC 021	40 02 41 - 19 10 01 02	4	R	Aid for the rehabilitation and reconstruction of Afghanistan	DE	NCE	16 000 000	0
DEC 022	19 10 03	4		Cooperation with Iraq Iran and Yemen	DE	NCE	-12 407 600	0
DEC 022	40 02 41 - 40 02 41 01		R	Differentiated appropriations (non-compulsory expenditure)	DE	NCE	12 407 600	0
DEC 023	17 02 02	3b		Community action in the field of consumer policy	DE	NCE	0	-4 500 000
DEC 023	17 03 01 01	3b		Completion of public health programme (2003 to 2008)	DE	NCE	0	4 500 000
DEC 024	26 01 22 02	5		Acquisition and renting of buildings in Brussels	NDE	NCE	-10 256 400	-10 256 400
DEC 024	40 01 40 - 26 01 22 02	5	R	Acquisition and renting of buildings in Brussels	NDE	NCE	10 256 400	10 256 400
DEC 025	04 02 17	1b		European Social Fund (ESF) - Convergence	DE	NCE	0	5 553 850
DEC 025	04 05 01	1a		European Globalisation Adjustment Fund (EGF)	DE	NCE	-5 553 850	-5 553 850
DEC 025	40 02 43	1a		Reserve for the European Globalisation Adjustment Fund	DE	NCE	5 553 850	0
DEC 026	01 01 02 01	5		External staff	NDE	NCE	-20 000	-20 000
DEC 026	01 01 02 11	5		Other management expenditure	NDE	NCE	-80 000	-80 000
DEC 026	02 01 02 11	5		Other management expenditure	NDE	NCE	535 000	535 000
DEC 026	03 01 02 01	5		External staff	NDE	NCE	-47 331	-47 331
DEC 026	03 01 02 11	5		Other management expenditure	NDE	NCE	-276 000	-276 000
DEC 026	04 01 02 11	5		Other management expenditure	NDE	NCE	290 000	290 000
DEC 026	05 01 02 01	5		External staff	NDE	NCE	200 000	200 000
DEC 026	05 01 02 11	5		Other management expenditure	NDE	NCE	800 000	800 000
DEC 026	06 01 02 01	5		External staff	NDE	NCE	-385 000	-385 000
DEC 026	06 01 02 11	5		Other management expenditure	NDE	NCE	-120 000	-120 000
DEC 026	07 01 02 01	5		External staff	NDE	NCE	-15 042	-15 042
DEC 026	07 01 02 11	5		Other management expenditure	NDE	NCE	-400 000	-400 000
DEC 026	08 01 02 11	5		Other management expenditure	NDE	NCE	191 267	191 267
DEC 026	11 01 02 11	5		Other management expenditure	NDE	NCE	-450 000	-450 000
DEC 026	12 01 02 01	5		External staff	NDE	NCE	-375 000	-375 000
DEC 026	12 01 02 11	5		Other management expenditure	NDE	NCE	-330 000	-330 000
DEC 026	13 01 02 11	5		Other management expenditure	NDE	NCE	-400 000	-400 000
DEC 026	15 01 02 01	5		External staff	NDE	NCE	-15 042	-15 042
DEC 026	16 01 02 01	5		External staff of 'Communication' Directorate-General: Headquarters	NDE	NCE	-775 000	-775 000
DEC 026	16 01 02 11	5		Other management expenditure of 'Communication' Directorate-General: Headquarters	NDE	NCE	-285 000	-285 000
DEC 026	17 01 02 01	5		External staff	NDE	NCE	-95 000	-95 000
DEC 026	17 01 02 11	5		Other management expenditure	NDE	NCE	-200 000	-200 000
DEC 026	19 01 02 01	5		External staff of 'External relations' Directorates-General	NDE	NCE	-61 000	-61 000
DEC 026	19 01 02 11	5		Other management expenditure of 'External relations' Directorates-General	NDE	NCE	-293 000	-293 000
DEC 026	20 01 02 01	5		External staff of 'Trade' Directorate-General	NDE	NCE	-5 014	-5 014
DEC 026	20 01 02 11	5		Other management expenditure of 'Trade' Directorate-General	NDE	NCE	-400 000	-400 000
DEC 026	21 01 02 11	5		Other management expenditure of 'Development' Directorates-General	NDE	NCE	-93 000	-93 000
DEC 026	22 01 02 11	5		Other management expenditure of 'Enlargement' Directorate-General	NDE	NCE	-750 000	-750 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 026	23 01 02 01	5		External staff	NDE	NCE	-30 000	-30 000
DEC 026	23 01 02 11	5		Other management expenditure	NDE	NCE	-100 000	-100 000
DEC 026	25 01 02 11	5		Other management expenditure of 'Commission's policy coordination and legal advice' policy area	NDE	NCE	-1 349 420	-1 349 420
DEC 026	26 01 02 01	5		External staff	NDE	NCE	-18 647	-18 647
DEC 026	26 01 02 11	5		Other management expenditure	NDE	NCE	190 000	190 000
DEC 026	27 01 02 09	5		External staff - Non-decentralised management	NDE	NCE	752 200	752 200
DEC 026	27 01 02 19	5		Other management expenditure - Non-decentralised management	NDE	NCE	4 479 140	4 479 140
DEC 026	28 01 02 01	5		External staff	NDE	NCE	90 000	90 000
DEC 026	29 01 02 01	5		External staff	NDE	NCE	-250 062	-250 062
DEC 026	31 01 02 11	5		Other management expenditure	NDE	NCE	90 951	90 951
DEC 027	01 03 02	4		Macro-economic assistance	DE	NCE	0	64 400 000
DEC 027	02 02 13	1a		Preparatory action - Opportunities for internationalisation of SMEs	DE	NCE	0	1 500 000
DEC 027	02 03 02 02	1a		European Medicines Agency - Subsidy under Title 3	DE	NCE	0	-2 310 000
DEC 027	02 04 01 02	1a		Security research	DE	NCE	0	-2 900 000
DEC 027	02 04 02	1a		Preparatory action - Enhancement of European security research	DE	NCE	0	-750 000
DEC 027	02 04 04 02	1a		Completion of the sixth Community framework programme (2003 to 2006)	DE	NCE	0	-4 150 000
DEC 027	04 03 04	1a		EURES (European Employment Services)	DE	NCE	0	2 000 000
DEC 027	04 04 12	1a		European Year of combating exclusion and poverty 2010	DE	NCE	0	1 430 000
DEC 027	05 05 02	4		Instrument for Pre-accession Assistance for Rural Development (IPARD)	DE	NCE	0	86 625 000
DEC 027	06 02 06	1a		Marco Polo II programme	DE	NCE	0	2 000 000
DEC 027	06 03 01	1a		Completion of financial support for projects of common interest in the trans-European transport network	DE	NCE	0	-2 000 000
DEC 027	06 03 02	1a		Completion of financial support for projects of common interest in the trans-European energy network	DE	NCE	0	-3 500 000
DEC 027	06 06 02 02	1a		Research related to transport (including Aeronautics) - Fuel Cells and Hydrogen (FCH) Joint Undertaking	DE	NCE	0	2 900 000
DEC 027	07 02 01	4		Contribution to multilateral and international environmental activities	DE	NCE	0	-900 000
DEC 027	07 02 02	4		Completion of LIFE (European Financial Instrument for the Environment - 2000 to 2006) - Operations outside Community territory	DE	NCE	0	-1 600 000
DEC 027	07 04 01	3b		Civil Protection Financial Instrument	DE	NCE	0	2 500 000
DEC 027	07 04 05	2		Preparatory action - EU rapid response capability	DE	NCE	0	100 000
DEC 027	07 05 01	2		Completion of development of new policy initiatives	DE	NCE	0	-100 000
DEC 027	08 02 01	1a		Cooperation - Health	DE	NCE	0	5 840 000
DEC 027	08 03 01	1a		Cooperation - Food agriculture and fisheries and biotechnology	DE	NCE	0	-33 500 000
DEC 027	08 04 01	1a		Cooperation - Nanosciences, nanotechnologies materials and new production technologies	DE	NCE	0	7 703 347
DEC 027	08 04 02	1a		Cooperation - Nanosciences, nanotechnologies materials and new production technologies - Fuel Cells and Hydrogen (FCH) Joint Undertaking	DE	NCE	0	9 600 000
DEC 027	08 05 01	1a		Cooperation - Energy	DE	NCE	0	6 420 000
DEC 027	08 05 02	1a		Cooperation - Energy - Fuel Cells and Hydrogen (FCH) Joint Undertaking	DE	NCE	0	14 370 000
DEC 027	08 06 02	1a		Cooperation - Environment - Fuel Cells and Hydrogen (FCH) Joint Undertaking	DE	NCE	0	2 900 000
DEC 027	08 07 01	1a		Cooperation - Transport (including aeronautics)	DE	NCE	0	-11 360 000
DEC 027	08 08 01	1a		Cooperation - Socioeconomic sciences and the humanities	DE	NCE	0	8 310 000
DEC 027	08 16 01	1a		Capacities - Science in society	DE	NCE	0	2 890 000
DEC 027	08 17 01	1a		Capacities - International cooperation activities	DE	NCE	0	3 000 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 027	08 18 01	1a		Capacities - Risk-sharing finance facility (RSFF)	DE	NCE	0	-1 536 000
DEC 027	08 19 01	1a		Capacities - Support for coherent development of research policies	DE	NCE	0	2 290 000
DEC 027	08 22 03 02	1a		Completion of the sixth Euratom framework programme (2003 to 2006)	DE	NCE	0	2 800 000
DEC 027	08 24 01	5		European Institute of Innovation and Technology - Governing Structure	DE	NCE	0	3 300 000
DEC 027	10 05 01	1a		Decommissioning of nuclear installations and waste management	DE	NCE	0	5 300 000
DEC 027	13 05 01 01	4		Instrument for structural policies for pre-accession (ISPA) - Completion of other previous projects (2000 to 2006)	DE	NCE	0	-125 000 000
DEC 027	15 02 09	1a		Completion of previous programmes in the field of education and training	DE	NCE	0	3 500 000
DEC 027	15 02 22	1a		Lifelong learning programme	DE	NCE	0	24 000 000
DEC 027	15 05 11	3b		Preparatory action in the field of sport	DE	NCE	0	2 000 000
DEC 027	16 03 04	3b		Specific actions on priority themes of which PRINCE	DE	NCE	0	1 000 000
DEC 027	16 03 07	3b		EuroGlobe - Preparatory action	DE	NCE	0	1 000 000
DEC 027	16 04 03	3b		Targeted written publications	DE	NCE	0	1 000 000
DEC 027	18 02 05	3a		Visa information system (VIS)	DE	NCE	0	-1 300 000
DEC 027	18 02 06	3a		External Borders Fund	DE	NCE	0	-41 000 000
DEC 027	18 03 03	3a		European Refugee Fund	DE	NCE	0	-11 800 000
DEC 027	18 03 04	3a		Emergency measures in the event of mass influxes of refugees	DE	NCE	0	-1 000 000
DEC 027	18 03 09	3a		European Fund for the Integration of Third-country Nationals	DE	NCE	0	-2 800 000
DEC 027	18 06 06	3a		Criminal justice	DE	NCE	0	1 000 000
DEC 027	19 03 03	4		Conflict resolution and other stabilisation measures	DE	NCE	0	-34 000 000
DEC 027	19 03 07	4		Police missions	DE	NCE	0	-17 000 000
DEC 027	19 04 03	4		Electoral observation	DE	NCE	0	6 000 000
DEC 027	19 06 01 01	4		Crisis response and preparedness (Instrument for Stability)	DE	NCE	0	21 500 000
DEC 027	19 06 05	4		Civil protection interventions in third countries	DE	NCE	0	4 600 000
DEC 027	19 08 01 03	4		European Neighbourhood and Partnership financial cooperation with Eastern Europe	DE	NCE	0	-87 000 000
DEC 027	19 09 01	4		Cooperation with developing countries in Latin America	DE	NCE	0	21 409 000
DEC 027	19 09 02	4		Preparatory action - Cooperation with middle income group countries in Latin America	DE	NCE	0	2 500 000
DEC 027	19 10 01 01	4		Cooperation with developing countries in Asia	DE	NCE	0	36 600 000
DEC 027	19 10 01 04	4		Preparatory action - Business and scientific exchanges with China	DE	NCE	0	2 120 682
DEC 027	19 10 01 05	4		Preparatory action - Cooperation with middle income group countries in Asia	DE	NCE	0	1 760 000
DEC 027	19 10 03	4		Cooperation with Iraq,Iran and Yemen	DE	NCE	0	6 600 000
DEC 027	20 02 01	4		External trade relations, including access to the markets of non-Community countries	DE	NCE	0	-1 500 000
DEC 027	21 02 01	4		Food security	DE	NCE	0	-15 000 000
DEC 027	21 03 01	4		Non-State actors in development	DE	NCE	0	-18 000 000
DEC 027	21 03 02	4		Local authorities in development	DE	NCE	0	-2 000 000
DEC 027	21 04 01	4		Environment and sustainable management of natural resources, including energy	DE	NCE	0	20 000 000
DEC 027	21 04 05	4		Global Energy Efficiency and Renewable Energy Fund (GEEREF)	DE	NCE	0	2 200 000
DEC 027	21 04 06	4		Water management in developing countries - preparatory action	DE	NCE	0	2 000 000
DEC 027	21 05 01 01	4		Health	DE	NCE	0	5 000 000
DEC 027	21 05 01 06	4		Preparatory action - Pharmaceutical-related transfer of technology in favour of developing countries	DE	NCE	0	2 074 559
DEC 027	21 05 01 07	4		Preparatory action - Research and development on poverty-related, tropical and neglected diseases	DE	NCE	0	2 033 186
DEC 027	21 05 03	4		Human and social development - Completion of former cooperation	DE	NCE	0	24 000 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 027	21 06 03	4		Adjustment support for sugar protocol countries	DE	NCE	0	-5 000 000
DEC 027	21 06 05	4		Assistance to ACP banana producers	DE	NCE	0	-25 000 000
DEC 027	21 08 01	4		Evaluation of the results of Community aid and follow-up and audit measures	DE	NCE	0	2 423 000
DEC 027	22 02 05 01	4		Completion of Phare pre-accession assistance	DE	NCE	0	10 154 573
DEC 027	22 02 07 03	4		Financial support for encouraging the economic development of the Turkish Cypriot Community	DE	NCE	0	42 000 000
DEC 027	23 02 01	4		Humanitarian aid	DE	NCE	0	-24 000 000
DEC 027	23 02 02	4		Food aid	DE	NCE	0	-10 000 000
DEC 027	25 02 04 01	5		Documentary databases	DE	NCE	0	-147 347
DEC 027	26 02 01	1a		Procedures for awarding and advertising public supply works and service contracts	DE	NCE	0	-500 000
DEC 028	01 04 04	1a		Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	NCE	0	14 000 000
DEC 028	14 04 02	1a		Customs 2013	DE	NCE	0	-9 000 000
DEC 028	14 05 02	1a		Computerisation of the excise system (EMCS)	DE	NCE	0	-2 000 000
DEC 028	14 05 03	1a		Fiscalis 2013	DE	NCE	0	-3 000 000
DEC 029	19 02 01	4		Cooperation with third countries in the areas of migration and asylum	DE	NCE	0	-25 000 000
DEC 029	21 04 01	4		Environment and sustainable management of natural resources, including energy	DE	NCE	0	25 000 000
DEC 030	19 06 05	4		Civil protection interventions in third countries	DE	NCE	-1 200 000	0
DEC 030	19 08 02 01	4		Cross-border cooperation (CBC) contribution from Heading 4	DE	NCE	-12 000 000	0
DEC 030	19 08 02 02	1b		Cross-border cooperation (CBC) contribution from Heading 1b (Regional Policy)	DE	NCE	-13 328 300	0
DEC 030	21 04 01	4		Environment and sustainable management of natural resources, including energy	DE	NCE	-21 689 850	0
DEC 030	21 05 01 02	4		Education	DE	NCE	-2 167 500	0
DEC 030	40 02 41 - 19 06 05	4	R	Civil protection interventions in third countries	DE	NCE	1 200 000	0
DEC 030	40 02 41 - 19 08 02 01	4	R	Cross-border cooperation (CBC) contribution from Heading 4	DE	NCE	12 000 000	0
DEC 030	40 02 41 - 19 08 02 02	1b	R	Cross-border cooperation (CBC) contribution from Heading 1b (Regional Policy)	DE	NCE	13 328 300	0
DEC 030	40 02 41 - 21 04 01	4	R	Environment and sustainable management of natural resources, including energy	DE	NCE	21 689 850	0
DEC 030	40 02 41 - 21 05 01 02	4	R	Education	DE	NCE	2 167 500	0
DEC 031	11 03 01	2		International fisheries agreements	DE	CE	-1 050 000	-1 050 000
DEC 031	40 02 41 02			Differentiated appropriations (compulsory expenditure)	DE	CE	1 050 000	1 050 000
DEC 032	04 02 17	1b		European Social Fund (ESF) - Convergence	DE	NCE	0	24 029 924
DEC 032	04 05 01	1a		European Globalisation Adjustment Fund (EGF)	DE	NCE	-24 029 924	-24 029 924
DEC 032	40 02 43	1a		Reserve for the European Globalisation Adjustment Fund	DE	NCE	24 029 924	0
DEC 033	15 02 09	1a		Completion of previous programmes in the field of education and training	DE	NCE	0	5 000 000
DEC 033	29 02 01	1a		Completion of statistical information policy	DE	NCE	0	-1 755 000
DEC 033	29 02 03	1a		Community statistical programme 2008-2012	DE	NCE	0	-3 245 000
DEC 034	26 01 23 02	5		Acquisition and renting of buildings in Luxembourg	NDE	NCE	-14 865 000	-14 865 000
DEC 034	30 01 13 07	5		Pensions and severance grants	NDE	CE	2 865 000	2 865 000
DEC 034	30 01 13 11	5		Adjustments to pensions and various allowances	NDE	CE	12 000 000	12 000 000
DEC 035	05 06 01	4		International agricultural agreements	DE	CE	677 912	677 912
DEC 035	15 02 03	4		Cooperation with non-member countries on education and vocational training	DE	NCE	530 023	1 928 810
DEC 035	15 02 27 01	4		European Training Foundation - Subsidy under Titles 1 and 2	DE	NCE	110 000	0
DEC 035	15 02 27 02	4		European Training Foundation - Subsidy under Title 3	DE	NCE	90 000	0
DEC 035	19 11 02	4		Information programmes for non-member countries	DE	NCE	-3 995 932	-2 894 719
DEC 035	20 02 01	4		External trade relations, including access to the markets of non-Community countries	DE	NCE	1 000 000	0

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 035	21 07 03	4		Agreement with the Food and Agriculture Organisation (FAO) and other United Nations bodies	DE	CE	287 997	287 997
DEC 035	21 07 04	4		Commodities Agreements	DE	CE	1 300 000	0
DEC 036	21 07 04	4		Commodities Agreements	DE	CE	470 000	1 170 000
DEC 036	21 08 02	4		Coordination and promotion of awareness on development issues	DE	NCE	-470 000	-1 170 000
DEC 037	19 06 05	4		Civil protection interventions in third countries	DE	NCE	5 000 000	0
DEC 037	19 10 01 02	4		Aid for the rehabilitation and reconstruction of Afghanistan	DE	NCE	-5 000 000	0
DEC 038	13 03 16	1b		European Regional Development Fund (ERDF) - Convergence	DE	NCE	0	-1 000 000 000
DEC 038	13 04 01	1b		Cohesion Fund - Completion of previous projects (prior to 2007)	DE	NCE	0	1 000 000 000
DEC 039	17 01 04 30	3b		Executive Agency for Health and Consumers - Subsidy for programmes under Heading 3b	NDE	NCE	490 000	490 000
DEC 039	17 02 02	3b		Community action in the field of consumer policy	DE	NCE	-490 000	-490 000
DEC 040	17 03 07 01	3b		European Food Safety Authority - Subsidy under Titles 1 and 2	DE	NCE	-2 000 000	-2 000 000
DEC 040	40 02 41 - 17 03 07 01	3a	R	European Food Safety Authority - Subsidy under Titles 1 and 2	DE	NCE	2 000 000	2 000 000
DEC 041	07 04 01	3b		Civil Protection Financial Instrument	DE	NCE	1 500 000	0
DEC 041	17 03 06	3b		Community action in the field of health	DE	NCE	-4 046 000	0
DEC 041	40 02 41 01			Differentiated appropriations (non-compulsory expenditure)	DE	NCE	2 546 000	0
DEC 042	01 03 02	4		Macro-economic assistance	DE	NCE	17 400 000	0
DEC 042	21 02 03	4		Facility for rapid response to soaring food prices in developing countries	DE	NCE	-17 400 000	0
DEC 043	06 01 04 13	1a		Support expenditure for operations of 'Energy and transport' policy area	NDE	NCE	700 000	700 000
DEC 043	06 04 14 01	1a		Energy projects to aid economic recovery - Energy networks	DE	NCE	-415 000	-700 000
DEC 043	06 04 14 02	1a		Energy projects to aid economic recovery - Carbon Capture and Storage (CCS)	DE	NCE	-185 000	0
DEC 043	06 04 14 03	1a		Energy projects to aid economic recovery - European Offshore wind grid system	DE	NCE	-100 000	0
DEC 044	18 03 05	3a		European Migration Network	DE	NCE	500 000	0
DEC 044	18 08 05	3a		Evaluation and impact assessment	DE	NCE	-500 000	0
DEC 045	06 01 05 01	1a		Expenditure related to research staff	NDE	NCE	1 750 000	1 750 000
DEC 045	06 01 05 02	1a		External staff for research	NDE	NCE	500 000	500 000
DEC 045	06 06 02 01	1a		Research related to transport (including Aeronautics)	DE	NCE	-2 250 000	-2 250 000
DEC 048	04 02 17	1b		European Social Fund (ESF) - Convergence	DE	NCE	0	15 931 423
DEC 048	04 05 01	1a		European Globalisation Adjustment Fund (EGF)	DE	NCE	-15 931 423	-15 931 423
DEC 048	40 02 43	1a		Reserve for the European Globalisation Adjustment Fund	DE	NCE	15 931 423	0
DEC 049	23 02 01	4		Humanitarian aid	DE	NCE	-15 000 000	-5 000 000
DEC 049	23 02 02	4		Food aid	DE	NCE	-30 000 000	-10 000 000
DEC 049	40 02 42	4		Emergency aid reserve	DE	NCE	45 000 000	15 000 000
DEC 051	01 03 02	4		Macro-economic assistance	DE	NCE	0	30 000 000
DEC 051	19 03 01	4		Monitoring and implementation of peace and security processes	DE	NCE	0	-3 800 000
DEC 051	19 03 03	4		Conflict resolution and other stabilisation measures	DE	NCE	0	-26 200 000
DEC 052	06 01 04 30	1a		Executive Agency for Competitiveness and Innovation - Subsidy from the Competitiveness and Innovation Framework Programme - 'Intelligent Energy - Europe' programme	NDE	NCE	675 000	675 000
DEC 052	06 04 06	1a		Competitiveness and Innovation Framework Programme - 'Intelligent Energy - Europe' programme	DE	NCE	-675 000	-675 000
DEC 054	09 01 04 05	3b		MEDIA 2007 - Support programme for the European audiovisual sector - Expenditure on administrative management	NDE	NCE	151 000	151 000
DEC 054	09 01 04 30	3b		Education, Audiovisual and Culture Executive Agency - Subsidy for programmes of Heading 3b	NDE	NCE	375 000	375 000



Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 054	09 06 01 01	3b		MEDIA 2007 - Support programme for the European audiovisual sector	DE	NCE	-526 000	-526 000
DEC 055	08 01 04 30	1a		European Research Council Executive Agency (ERCEA)	NDE	NCE	3 925 800	3 925 800
DEC 055	08 10 01	1a		Ideas	DE	NCE	-3 925 800	-3 925 800
DEC 056	05 07 02	2		Settlement of disputes	NDE	CE	-3 300 000	-3 300 000
DEC 056	05 08 06	2		Enhancing public awareness of the common agricultural policy	NDE	CE	400 000	400 000
DEC 056	05 08 09	2		European Agricultural Guarantee Fund (EAGF) - Operational technical assistance	NDE	CE	2 900 000	2 900 000
INFO 004	02 02 01	1a		Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	NCE	0	8 300 000
INFO 004	02 04 04 02	1a		Completion of the sixth Community framework programme (2003 to 2006)	DE	NCE	0	-8 300 000
INFO 005	26 02 01	1a		Procedures for awarding and advertising public supply works and service contracts	DE	NCE	-1 200 000	0
INFO 005	26 03 01 01	1a		Pan-European eGovernment services to public administrations, enterprises and citizens (IDABC)	DE	NCE	1 200 000	0

## ANNEX II

### CONSOLIDATE OF COMMUNITY ENTITLEMENTS GROUPED ACCORDING TO THE DATE OF ISSUE OF THE RECOVERY ORDER (ART 81.3 OF THE IMPLEMENTATION RULES OF THE FINANCIAL REGULATION)

Pursuant to Article 81 § 3 of the implementing rules of the Financial Regulation, the Accounting Officer of the Commission shall prepare a consolidated list of Community entitlements grouped according to the date of issue of the recovery order. This list is based on the information provided by the accounting officer of each institution and is added to the Commission's Report on budgetary and financial management. This provision having been introduced by Commission Regulation 478/2007 of 23 April 2007 the third list is published hereafter. It consists of the number of open recovery orders at 31 December 2009 by year of origin and amounts. The recovery orders between institutions are not reported.

According to the Financial Regulation the accounting officer of each institution concerned has to follow up any recovery order that is not reimbursed by the deadline for payment. This follow up consists in reminders formal notices and whenever possible offsetting or call of any guarantee. If this pre-litigation phase is not successful the accounting officer takes legal action before the competent court or recovers by means of a decision which shall be enforceable within the meaning of Article 256 of the EC Treaty. The nature of the entitlements consists essentially of recovery of undue payments fines and own resources.

(M€)

Year of Origin	Number of open recovery orders at 31.12.2009	Amount of the open balance of recovery orders at 31.12.2009
2009	2 674	603
2008	481	1 096
2007	298	525
2006	160	862
2005	128	248
2004	102	143
2003	146	95
2002	98	256
2001	84	58
2000	43	8
<=2000	97	27
<b>Total</b>	<b>4 310</b>	<b>3 921</b>

## ANNEX III

### ABSORPTION OF OLD OUTSTANDING COMMITMENTS IN 2009

The basis of the regular monitoring of outstanding commitments without justification to be kept open in the EU accounts is the Joint Declaration of November 2002 concluded by the Budget Authority and the Commission. The objective was to bring the situation regarding outstanding commitments under control by the end of 2003 by specifically examining the "potentially abnormal" outstanding commitments and to eliminate all cases identified as unjustified.

"Potentially Abnormal" was defined in the Declarations as:

- Dormant commitments in respect of which no payment has been made for the last two financial years, and
- Old commitments that have been in the accounts for at least five financial years.

This initial definition is in current exercises purely operational: it defines the category of commitments to be monitored. Indeed it has turned out that in the context of in the normal life cycle of the EU expenditure the criteria do not form a threshold separating reliably justified old and dormant commitments from abnormal ones. The monitoring nowadays concentrates on old commitments. The objective of the exercise is to assist services in identifying both unjustified but also justified (still ongoing) cases.

The absorption of the RAL is the ultimate objective but the actual absorption rate is not a simple indicator when the target contains also normal commitments. Good absorption rate might indicate that easy cases have been kept open in the accounts too long. A very low absorption rate could reflect the situation where all simple cases have been settled long ago and only extremely complicated cases are left.

In order to illustrate the problematic linked to old outstanding commitments the evolution in 2009 of old commitments identified in 2008 is presented in the table below.

DG	RAL as at 01.01.2009 (M€)	RAL as at 31.12.2009 (M€)	Rate of Liquidation (%)	Open Cases as at 01.01.2009	Open Cases as at 31.01.2009	Cases Closed (%)
REGIO	874.1	412.4	53%	291	181	38%
AIDCO	405.5	290.0	28%	624	464	26%
EMPL	231.2	133.4	42%	105	79	25%
ELARG	163.9	92.9	43%	317	184	42%
RTD	86.1	27.0	69%	671	233	65%
MARE	72.5	37.2	49%	17	11	35%
TENEA	67.4	28.5	58%	45	11	76%
AGRI	51.9	34.5	34%	22	11	50%
TREN	33.0	11.7	65%	51	21	59%
ECFIN	29.8	28.8	3%	15	14	7%
EAC	22.3	13.5	39%	262	92	65%
Others	40.7	17.9	56%	216	106	51%
<b>Total</b>	<b>2 078.3</b>	<b>1 127.8</b>	<b>46%</b>	<b>2 636</b>	<b>1 407</b>	<b>47%</b>

At the beginning of the year 2009 the amount of outstanding commitments made before 2003 represents less than 1.5% of the total RAL.

The following table of the RAL as at 31.12.2009 is broken down to such broad categories 1) Normal and ongoing 2) Dispute cases (court cases may take long time) and 3) Unjustified cases which can be de-committed. It shows the high share of normal or ongoing commitments.

DG	PAR (M€)	Normal/Ongoing (M€)	Dispute cases (M€)	Unjustified (M€)	Undetermined (M€)	Total Cases	Normal/Ongoing Cases
REGIO	412.4	355.1	1.1	0	56.2	181	133
AIDCO	290.0	154.0	25.6	46.2	64.1	464	209
EMPL	133.4	0.0	131.7	0	1.7	79	0
ELARG	92.9	33.5	0	58	1.4	184	11
RTD	27.0	0.4	0.1	0.1	26.4	233	2
MARE	37.2	29.5	4	0	3.7	11	8
TENEA	28.5	27.4	1.1	0	0	11	9
AGRI	34.5	0.0	0	34.5	0	11	0
TREN	11.7	5.0	2.3	0	4.5	21	7
ECFIN	28.8	10.5	0	7.4	10.9	14	7
EAC	13.5	5.5	7.9	0	0.1	92	44
Others	17.9	5.1	3.1	1	8.8	106	26
<b>Total</b>	<b>1 127.8</b>	<b>625.9</b>	<b>176.8</b>	<b>147.3</b>	<b>177.8</b>	<b>1 407</b>	<b>456</b>