



**Financial
year 2011**

**Report on
budgetary
and financial
management
accompanying
the Community accounts**

Prepared by DG BUDGET

Commission report pursuant
to Art. 128 of the Financial Regulation

Report on Budgetary and Financial Management

Financial Year 2011

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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 2011, 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 only in some relevant 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 Implementing Rules) with the current report. These are presented as Annexes I and II.

The analysis follows the European Union's accounting rule No 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 the budget and actual implementation shall be presented, for each heading of the multiannual financial framework separately, on the basis of both the original and the final budget amounts. Changes approved by the Budget Authority (BA) to revise the original budget and the actual implemented amounts shall also be explained.

Content of the 2011 report

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

- a summary of the various stages of the budgetary procedure 2011, explaining how the appropriations for the 2011 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 overview of the implementation of expenditure in 2011;
- an assessment of the evolution of the outstanding commitments (*RAL - reste à liquider*).

PART B of the report is an analysis of implementation by detailed Multiannual Financial Framework (MFF) headings, as set out in the technical adjustment of the financial framework [COM(2010)160], with tables and text showing the appropriations made available, their implementation and the unused amounts carried forward. The evolution of the RAL in 2011 is integrated in these implementation tables.

They are linked to *cumulative programme tables* showing, for major programmes,

- the programme allocation as revised in early 2012;
- the implementation of commitments and payments by year throughout the current programming period;
- the cumulative situation of commitments and payments;
- the volume of outstanding commitments of the current programme, compared to the total RAL of the detailed MFF heading.

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 the absorption of the oldest outstanding commitments in 2011.

Definitions applied in this report

The implementation tables consist of:

<i>Total appropriations:</i>
- Initial budget: appropriations voted by the Budget Authority (BA) including the reserves for European Globalisation Adjustment Fund and the Emergency Aid Reserve, 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). The release of the provisional appropriations 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 (voted budget) in calculating the implementation rates, notified via footnotes of the column "Total appropriations".
- Amending budgets (AB).
- Budget Authority transfers: transfers submitted to the BA for decision or for information.
- Commission transfers: transfers decided by the Commission on its own authority.
- Carryover from 2010: refers to budgetary appropriations carried forward by decision or automatically.
- Assigned revenue: In order to harmonise the presentation with the annual accounts of the European Union, appropriations include assigned revenue. This column includes also appropriations carried over from previous year.

Implementation	
-	Actual 2011 and Rate: 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 for assigned revenue, 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 (with the exception of refunds carried over).
-	Actual 2010: Presented for comparison. The budget nomenclature of 2011 is applied.
-	Carryover to 2012: As well as budgetary appropriations carried forward by decision or automatically, this also includes assigned revenue in order to illustrate the actual impact 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	4, 6, 7, 9, 10, 11, 77, 156, 157, 179, 183	Voted budget without the reserve (provisional appropriations)
	Amending Budget	37, 38	Own column
	Transfers	22 to 26, 158, 161	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 2010 to 2011
C3	Carry over on decision 31/03	9.2 a	Carry over from 2010 to 2011
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 2010 to 2011
R0	Other earmarked revenue <	18 a, b, c, d	Belongs to assigned revenue
PXx	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. The first item covers 2011 appropriations.

Amounts are generally provided in EUR million or EUR billion after rounding.

Date of extraction

The implementation data is based on the preliminary data serving as a basis for the provisional accounts at end March 2012.

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 2011 budget outturn.

PART A - Overview: Budget 2011

A.1 ESTABLISHING THE INITIAL BUDGET

A.1.1 Budgetary procedure 2011

The Commission adopted its statement of estimates for 2011 on 27 April 2010 and consolidated the statements of other institutions in a Draft Budget on 26 May 2010. Commitment appropriations were set at EUR 42 565 million, 2.2 % higher than the 2010 budget, and equivalent to 1.14% of GNI. The level of payment appropriations proposed increased by 5.8%, to a total of EUR 130 136 million, or 1.04 % of GNI. The margins remaining under the ceilings of the multiannual financial framework were EUR 1 236 million for commitment appropriations and EUR 4 429 million for payment appropriations.

In August 2010, the Council finalised its position on the Draft Budget 2011. The Council set commitment appropriations at EUR 141 777 million, a cut of EUR 788 million compared to the DB¹. Payment appropriations were reduced by EUR 3 609 million to EUR 126 527 million, or 1.01 % of GNI. The biggest cuts were made in Heading 2 *Preservation and management of natural resources* (EUR 475 million in commitments and EUR 821 million in payments), in Heading 5 *Administration* (EUR 162 million in commitments and payments), in Heading 4 EU as a global player (EUR 94 million in commitments and EUR 591 million in payments), in Sub-Heading 1a *Competitiveness for growth and employment* (EUR 47 million in commitments and EUR 891 million in payments), and in Sub-Heading 1b *Cohesion for growth and employment* (EUR 1 075 million in payments).

The European Parliament's amendments on the Draft Budget 2011 were voted in October 2010. Total commitment appropriations were set at EUR 143 070 million; EUR 1 292 million higher than Council's position. The level of payments was set at EUR 130 559 million (1.04 % of GNI); EUR 4 032 million higher than the Council's position.

During the course of the procedure, the Commission presented three letters of amendment to the DB. Amending Letter No 1 proposed to create a new budget section (section X) with the related budget appropriations for the European External Action Service (EEAS), as from 1 January 2011. Since the EEAS operates with the means transferred from the Commission and the Council, the amending letter also amended the budget sections of the Commission (section III) and the Council (section II). Overall, when including the means transferred from the Commission and the Council, the proposed administrative expenditure for the EEAS in 2011 amounted to EUR 476 million, whereas the total number of establishment plan posts amounted to 1 643.

Amending Letter No 2/2011 covered the proposal to reinforce the EU contribution to EUROPOL and the three new financial supervision authorities (EBA, EIOPA and ESMA²), for a combined overall amount of EUR 2 million in commitment and payment appropriations, as well as a modification to the establishment plans of these agencies. Finally, the amending letter proposed the creation of a new budget item for the guarantee provided by the European Union in accordance with the provisions of Article 122(2) TFEU, as well as a corresponding revenue article, without budgetary implications.

1 Taking into account the final draft estimates of the institutions, the rectified DB 2011 amounted to:

- EUR 130 136 million in commitment appropriations;
- EUR 142 565 million in payment appropriations.

2 European Banking Authority (EBA), European Insurance and Occupational Pensions Authority (EIOPA), European Securities and Markets Authority (ESMA).

Amending Letter n°3/2011 concerned the usual update of the budget requests for the agricultural sector as well as for the International Fisheries Agreements, in accordance with the Interinstitutional Agreement on budgetary discipline and sound financial management of 17 May 2006 (OJ C 139/2006). In addition, this Amending Letter proposed to create a new budget item for Energy efficiency and renewable initiatives, within the framework of the *Energy projects to aid economic recovery*. An overall decrease for Heading 2 *Preservation and management of natural resources* of EUR 347 million in commitments and EUR 346 million in payments was proposed, as a consequence of a downwards revision of the estimated needs for agricultural expenditure (- EUR 346 million, mostly due to higher than expected assigned revenue received in 2010 and by the favourable situation on agricultural markets), and a minor downwards revision of the International Fisheries Agreements (- EUR 1 million in commitments).

The net effect of the three letters of amendment was to decrease the initial Commission DB to EUR 142 254 million in commitments and EUR 129 826 million in payments.

In accordance with article 314 of the TFEU, a Conciliation Committee was called to seek a compromise between the two branches of the budgetary authority. At the end of the 21-day period allowed for conciliation, compromise was very close. However, Council and Parliament did not reach final agreement on the 2011 budget through conciliation in November 2010. As a consequence, the Commission on 26 November 2010 adopted a new Draft Budget 2011, which reflected the near-compromise reached in conciliation. This allowed the Council and the Parliament to reach political agreement on the 2011 budget at a trilogue on 6 December 2010, which subsequently led to the final adoption of the 2011 budget on 15 December 2010. The final compromise on the 2011 budget contained the following elements:

- Agreement on the overall level of payment appropriations of EUR 126 527 million (1.01 % of GNI), as proposed by the Commission in the new Draft Budget.
- Agreement on the level of commitment appropriations for Headings 1a, 1b, 2, 3a, 3b and 4, as proposed by the Commission in the new Draft Budget.
- Agreement on an increase in commitment and payment appropriations for administration (Heading 5) by EUR 91 million, as compared to the new Draft Budget, to reflect the Court of Justice ruling on the salary adjustment for 2009.
- Agreement on a minor redistribution of the level of payment appropriations for Headings 1a, 1b, 2, 3a and 4, as compared to the new Draft Budget, in order to accommodate the increase in the level of payment appropriations for heading 5 as set out above, within the overall level of payment appropriations proposed by the Commission in the new Draft Budget.

A.1.2 The Evolution from Preliminary Draft Budget to the Initial Budget 2011

A.1.2.1 Commitments

(million EUR)

MFF heading	Final budget 2010 (1)	Initial 2011 draft budget incl. AL 1-3 (2)	New 2011 Draft Budget (3)	Council's position (4)	Voted Budget 2012 (5)	Difference (5)/(1) (6)
Total - Heading 1a	14 863	12 987	13 438	13 521	13 521	- 9.0%
Margin					-27	
Total - Heading 1b	49 387	50 987	50 970	50 981	50 981	3.2%
Margin					-34	
Total - Heading 2	59 499	60 338	59 139	58 659	58 659	- 1.4%
Margin					6	
Total - Heading 3a	1 006	1 206	1 136	1 139	1 139	13.2%
Margin					67	
Total - Heading 3b	748	683	668	683	683	- 8.7%
Margin					0	
Total - Heading 4	8 141	8 430	8 614	8 754	8 754	7.5%
Margin					-70	
Total - Heading 5	7 908	8 334	8 290	8 082	8 173	3.4%
Margin					243	
Total CA	141 552	142 965	142 254	141 818	141 909	0.25%
Margin					1891	

The voted commitment appropriations represent 1.13 % of GNI.

A.1.2.2 Payments

(million EUR)

Heading	Final budget 2010 (1)	Initial 2011 draft budget incl. AL 1-3 (3)	New 2011 Draft Budget (4)	Council's position (5)	Voted Budget 2012 (6)	Difference (6)/(1) (7)
Total - Heading 1a	11 339	12 111	11 646	11 628	11 628	2.5%
Total - Heading 1b	37 461	42 541	41 682	41 652	41 652	11.1%
Total - Heading 2	57 020	57 789	56 409	56 379	56 379	- 1.1%
Total - Heading 3a	715	853	814	813	813	13.7%
Total - Heading 3b	725	639	646	646	646	- 10.9%
Total - Heading 4	7 788	7 602	7 249	7 238	7 238	- 7.0%
Total - Heading 5	7 907	8 291	8 080	8 172	8 172	3.4%
Total CA	122 955	129 826	126 527	126 527	126 527	2.9%
Margin					7 935	

The voted payment appropriations represent 0.89% of GNI.

The difference between commitment and payment appropriations was EUR 15 billion.

In above tables, the analysis of the variation of Heading 3b has to take into account the fact that budget 2010 included the European Solidarity Fund which has no initial appropriations, but is rather financed as needed via amending budgets.

A.1.2.3 Reserves

The voted budget included following reserves:

- European Globalisation Adjustment Fund EUR 500 million in commitment appropriations.
- Emergency Aid Reserve EUR 254 million in commitment appropriations and EUR 100 million in payment appropriations.
- Provisional appropriations (reserves for administrative expenditure and for financial interventions) of EUR 223 million in commitment appropriations and EUR 160 million in payment appropriations.

The breakdown of the provisional appropriations, which are not included in the concept of initial budget used in this report, was as follows:

(million EUR)

MFF Heading	Description	CA	PA
Heading 2	Natural Resources	52	52
Heading 3	Freedom Security and Justice	16	13
Heading 4	EU as a Global Player	153	93
Heading 5	Administration	2	2
TOTAL		223	160

In the course of the year, provisional appropriations were increased via Amending Budget 6/2011 by EUR 23 million in commitments in Heading 2 (Maritime policy).

A.2 CARRYOVER FROM 2010

A.2.1 Carryover Decision for 2011

The carryover decisions of the Commission, taken on 11 February 2011³, concerned non-differentiated appropriations, commitment appropriations and payment appropriations carried forward and structural funds commitments made available again.

The table below summarises the carryover decisions by heading of the Multiannual Financial Framework.

(million EUR)

Total of Non Automatic Carryover Per MFF heading			
MFF heading	Description	Carryover by decision CA	Carryover by decision PA
1a	Competitiveness	165.6	155.7
1b	Cohesion	16.6	0.0
2	Natural resources	2.2	373.1
3a	Freedom, Security and Justice	24.2	23.1
3b	Citizenship	0.0	66.9
4	EU as global player	41.7	2.2
5	Administration (COM)	0.04	1.1
TOTAL		250.2	622.1

A.2.1.1 Carryover of Commitment Appropriations

The table below summarises the commitment appropriations carried over.

(million EUR)

Budget Item	Heading	Amount carried over
04 05 01	European Globalisation Adjustment Fund (EGF)	19.2
32 04 14 04	Energy projects to aid economic recovery: Energy networks	96.5
32 04 14 04	Energy projects to aid economic recovery: European Offshore wind grid system	49.8
32 04 14 04	Energy projects to aid economic recovery: European Offshore wind grid system	0.009
	HEADING 1a – TOTAL	165.6
13 03 19	European Regional Development Fund (ERDF) - European territorial cooperation	16.6
	HEADING 1b – TOTAL CARRYOVER	16.6
11 03 01	International fisheries agreements	2.1
11 03 04	European Community financial contribution to the bodies set up by the United Nations Convention on the Law of the Sea, 1982	0.07
	HEADING 2 – TOTAL	2.2
18 02 06	External Borders Fund	24.2
	HEADING 3a – TOTAL	24.2
13 05 03 02	Cross-border cooperation (CBC): Contribution from Heading 4	4.9
19 04 01	European Instrument for Democracy and Human Rights (EIDHR)	29.3
19 08 01 03	European Neighbourhood and Partnership financial cooperation with Eastern Europe	2.0
21 04 06	Preparatory action: Water management in developing countries	3.0
21 05 08 01	Pilot Project: Enhanced Health Care for Victims of Sexual Violence in the Democratic Republic of Congo (DRC)	2.5
	HEADING 4 – TOTAL	41.7
31 01 02 11	Other management expenditure (in the "Language services" policy area)	0.04
	HEADING 5 – TOTAL	0.04
	GRAND TOTAL	250.2

3 SEC (2011) 128 final.

The appropriations of title 32 were carried over on the ground of the adoption of the legal basis in the fourth quarter of the year: Regulation (EU) No 1233/2010 was formally adopted on 15.12.2010).

All others were carried over on ground of most of the preparatory stages of the commitment procedure completed by 31.12.2010. Appropriations were all committed before the deadline of end March 2011, except an amount of EUR 8 775 in International Fisheries due to a revision of estimates concerning the Protocol with Madagascar.

A.2.1.2 Carryover of Payment Appropriations

The table below summarises the carryover of payment appropriations by decision broken down to budget items with the unimplemented amount at year-end.

(million EUR)

Budget Item	Heading	Amount carried over	Balance 31.12.2011
01 04 04	Competitiveness and Innovation Framework Programme: Entrepreneurship and Innovation Programme	34.6	
01 04 05	Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs)	13.6	13.6
02 02 01	Competitiveness and Innovation Framework Programme: Entrepreneurship and Innovation Programme	12.0	8.5
04 05 01	European Globalisation Adjustment Fund (EGF)	19.3	
06 03 03	Financial support for projects of common interest in the trans-European transport network	57.0	
32 04 06	Competitiveness and Innovation Framework Programme: 'Intelligent Energy: Europe' programme	10.0	0.6
32 04 10 01	European Agency for the cooperation of Energy Regulators: Subsidy under Titles 1 and 2	1.6	0.08
02 04 01 03	Research related to transport (including Aeronautics)	1.9	
15 02 11 02	European Institute of Innovation and Technology: Knowledge and Innovation Communities (KIC)	4.5	2.6
24 02 01	Operational programmes in the fight against fraud	0.4	
26 03 01 01	Interoperability Solutions for European Public Administrations (ISA)	0.8	0.07
	HEADING 1a – TOTAL	155.7	25.4
05 02 17 01	Support for farmers cooperatives	0.6	0.3
05 04 03 02	Plant and animal genetic resources - Completion of earlier measures	0.4	0.4
05 04 05 01	Rural development programmes	330.0	3.9
05 08 01	Farm Accountancy Data Network (FADN)	0.9	
05 08 03	Restructuring of systems for agricultural surveys	0.05	0.05
11 02 01 01	Intervention in fishery products: New measures	3.1	0.3
11 02 03 01	Fisheries programme for the outermost regions: New measures	15.0	12.7
11 03 01	International fisheries agreements	10.4	2.5
11 07 01	Support for the management of fishery resources (collection of basic data)	6.0	0.6
11 09 02	Pilot project: Networking and best practices in maritime policy	0.7	0.4
17 04 02 01	Other measures in the veterinary, animal welfare and public health field: New measures	6.0	1.2
	HEADING 2 – TOTAL	373.1	22.4

Budget Item	Heading	Amount carried over	Balance 31.12.2011
18 02 04 01	Schengen information system (SIS II)	6.4	2.2
18 02 06	External Borders Fund	7.1	
18 02 09	European Return Fund	6.0	
18 04 04	Completion of preparatory action to support civil society in the new Member States	0.1	0.1
18 04 06	Fundamental rights and citizenship	0.6	0.6
18 04 08	European cooperation between national and international authorities with responsibility for children's rights and civil society promoting and defending children's rights	0.7	0.04
18 06 07	Civil justice	0.4	
18 06 09	Pilot project: Impact assessment of legislative measures in contract law	0.2	0.2
18 07 03	Drugs prevention and information	0.6	0.5
18 08 01	Prince: Area of freedom, security and justice	0.7	0.7
18 08 05	Evaluation and impact assessment	0.3	0.2
	HEADING 3a – TOTAL	23.1	4.3
13 06 01	European Union Solidarity Fund: Member States	66.9	
	HEADING 3b – TOTAL	66.9	0
14 03 04	Good governance in the tax area	0.6	0.3
19 04 03	Electoral observation	1.6	1.6
	HEADING 4 – TOTAL	2.2	1.9
25 01 09	Pilot Project on an inter-institutional system identifying long-term trends facing the EU	1.0	0.4
25 02 04 02	General publications	0.1	0.1
31 01 02 11	Other management expenditure	0.04	
	HEADING 5 – TOTAL	1.1	0.5
	GRAND TOTAL	622.1	54.5

A.2.2 Implementation of payment appropriations carried over from 2010

The total implementation of payment appropriations is presented in the table below:

(million EUR)

MFF Heading	Description	PA carryover by decision	Imple-mented	PA automatic carryover	Imple-mented	Total PA	Imple-mented	%
1a	Competitiveness	156	130	114	95	270	225	83%
1b	Cohesion	0	0	11	10	11	10	87%
2	Natural resources	373	350	46	41	419	391	94%
3a	Freedom, security, justice	23	19	2	2	25	21	81%
3b	Citizenship	67	67	6	5	73	72	99%
4	EU as global player	2	0	36	19	38	19	50%
5	Administration (COM)	1	1	356	283	357	284	79%
TOTAL		622	567	571	454	1 193	1 021	86%

A.3 AMENDING BUDGETS 2011

A.3.1 Summary Table of Amending Budgets 2010

(million EUR)

AB	Date of adoption	Main subject	Official Journal	Impact on CA	Impact on PA
1	19/05	Entry of the Lisbon Treaty for European Parliament	OJ L 183 – 16/7/2010	5: +9	5: +9
1	06/04	Mobilisation of the EU Solidarity Fund: Poland, Slovakia, Czech Republic, Hungary, Croatia and Romania	OJ L 172 – 30/06/2011	3b: +179 4: +4	3b: +179 4: +4 Res: -182
2	05/07	2010 Surplus	OJ L 213 – 19/08/2011		
3	14/07	Mobilisation of the EU Solidarity Fund: Slovenia, Croatia and Czech Republic	OJ L 251 - 27/09/2011	3b: +18 4: +1	1a: -202 3b: +18 4: +1 Res: +182
4	28/09	Revision of Own Resources and Migration and Refugee Flows	OJ L 312 - 25/11/2011	3a: +41	1a: -44 3a: +44
5	28/10	European External Action Service (EEAS) Establishment Plan	OJ L 342 - 22/12/2011		
6	01/12	Revision of Own Resources, Integrated Maritime Policy, European Social Fund, Palestine, Payment Appropriations	OJ L 20 - 24/01/2012	1b: +3	1a: +142 1b: +453 2: -395
7	15/12	Mobilisation of the Solidarity Fund Spain and Italy	OJ L 62 - 02/03/2012	3b:+38	2:-38 3b:+38

Amending Budget 1/2011, mobilising the EU Solidarity Fund did not have any affect on the overall level of payment appropriations in the 2012 budget. This is because the increase of EUR 182 million necessitated by the mobilisation of the Fund, was offset by the use of the negative reserve (Chapter 40 03). The reserve was replenished with the adoption of the Amending Budget 3/2012.

See also the Amending Budgets in part C "Own resources" (C.4).

A.3.2 Impact of Amending Budgets between MFF Headings⁴

(million EUR)

MFF Heading	CA	PA
1a Competitiveness	0	- 104
1b Cohesion	+ 3	+ 453
2 Preservation and Management of own Resources	0	- 433
3a Freedom, Security and Justice	+ 41	+ 44
3b Citizenship	+ 235	+ 235
4 EU as a Global Player	+ 5	+ 5
5 Administration	0	0
TOTAL	+ 284	+ 200

⁴ In order to present all adjustments in a coherent way in this report, the same distinction between provisional appropriations and authorised appropriations has to be made both in amending budgets and in transfers: amounts released from reserve are taken into consideration as budgetary adjustments of authorised appropriations, amendments of the reserve not affecting directly operational lines are discarded.

Amending Budget 6/2011 increased the reserve for 11 09 *Maritime policy* in commitments by EUR 23 million, and lifted the reserve for 21 06 07 *Banana accompanying measures* (EUR 43 million in CA and EUR 29 million in PA).

Therefore, the impact of Amending Budgets in the implementation tables of this report differs with EUR 20 million in commitments (43-23) and EUR 29 million in payments in Headings 2 and 4 from the above table.

The main increase in commitments is due the mobilisation to the EU Solidarity Fund. It is important to note that this mobilisation, under Heading 3b (EUR 235 million), and Heading 4 (EUR 5 million), has no affect on the margins available under the ceiling of the multi-annual financial framework.

Payment appropriations were increased by EUR 200 million to European Social Fund at year-end via AB 6/11 completing an amount of EUR 253 million transferred from other headings. All other transactions were budgetary neutral.

A.4 TRANSFERS 2011

A.4.1 Total Impact of Transfers

In 2011, 56 transfers (2010: 69) were submitted to the Budget Authority, 53 for decision (2010: 66) and 3 for info (2010: 3). Of the transfers for decision, 23 concerned the European Globalisation Adjustment Fund

In the presentation used in this report, transfers affect the total appropriations by increasing them with amounts released from the provisional appropriations either by Budget Authority transfer or Commission transfers. The appropriations of other reserves, *Reserve for the European Globalisation Adjustment Fund* in Heading 1a and *Emergency Aid Reserve* in Heading 4 are part of the initial budget.

Transfers between budget lines modify the total appropriations of those lines. In 2011, all significant changes in the breakdown between MFF headings were made via the Global Transfer and DEC52. The impact of all transfers is summarised in the tables below:

Commitments (million EUR)

MFF Heading	Transfers from the provisional appropriations		Transfers from other reserves		Transfers between operational budget lines		Impact of transfers (7=1+5+6)
	(1) Released	(2) Unused	(3) Released	(4) Unused	(5) To	(6) From	(7)
1a Competitiveness			129	371	35	- 35	0
1b Cohesion					94	- 94	0
2 Natural resources	75				339	- 339	75
3a Freedom, Security, Justice	15	1					15
3b Citizenship							0
4 EU as a global player	110		254		126	- 126	110
5 Administration	1	1			30	- 30	1
TOTAL	201	2	383	371	624	- 624	201

Payments (million EUR)

MFF Heading	Transfers from the provisional appropriations		Transfers from other reserves		Transfers between operational budget lines		Difference (7=5-6)	Total Impact (8=1+7)
	(1) Released	(2) Unused	(3) Released	(4) Unused	(5) To	(6) From	(7)	(8)
1a Competitiveness					548	- 469	79	79
1b Cohesion					865	- 580	285	285
2 Natural resources	52				362	- 515	- 153	- 101
3a Freedom, Security, Justice	12	1			38	- 58	- 20	- 8
3b Citizenship					9	- 11	- 2	- 2
4 EU as a global player	64				273	- 462	- 189	- 125
5 Administration	1	1			31	- 31	0	1
TOTAL	129	2	0	0	2 126	- 2 126	0	129

After these transfers from the provisional appropriations and the adjustment via Amending Budget 6/2011 for 21 06 07 *Banana accompanying measures*, the following amounts remained unused:

(million EUR)

Budget line	Heading	Description	Provisional appropriations CA	Provisional appropriations PA
18 02 07	3 a	Schengen evaluation	0.6	0.5
XX 01 01	5	Expenditure related to staff in active employment	1.4	1.4
Total			2.0	1.9

A.4.2 The Global Transfer

The Global Transfer, deemed approved (the Council did not act) on 15 November, concerned only payment appropriations, the volume of reinforcement and reductions totalled EUR 719 million (2010: EUR 1 792 million) broken down by heading as follows:

(million EUR)

MFF Heading	Reinforcements	Reductions	Impact between headings
1a Competitiveness	464	- 299	165
1b Cohesion			
2 Natural resources	3	- 111	- 108
3a Freedom, security, justice	38	- 17	21
3b Citizenship	9	- 11	- 2
4 EU as a global player	206	- 281	- 75
5 Administration	1		1
TOTAL	719	- 719	0

In total, 103 budget lines (2010: 95) were concerned, 57 for reinforcement and 46 for reductions (2010: 51 and 44).

A complete summary on Budget Authority transfers is given in Annex I.

A.4.3 DEC 52, an end year payment appropriation transfer

Taking into account the payment needs for the European Social Fund (ESF), the Commission proposed on 25 November 2011 an end of year transfer in order to reinforce this Fund. Small reinforcements in Headings 1a and 5 were also proposed. The volume of reinforcement and reductions totalled EUR 605 million broken down by heading as follows:

(million EUR)

MFF Heading	Reinforcements	Reductions	Impact between headings
1a Competitiveness	4	- 120	- 116
1b Cohesion	601	- 300	+ 301
2 Natural resources		- 14	- 14
3a Freedom, security, justice		- 42	- 42
3b Citizenship			
4 EU as a global player		- 130	- 130
5 Administration	0.3		0.3
TOTAL	605	- 605	0

A.5 2011 IMPLEMENTATION OVERVIEW

A.5.1 Implementation of authorised appropriations 2011

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

(million EUR)

Consolidated Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	Internal transfers	Assigned revenue	Total appropriations ⁵	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	141 685	259	304	128	74	6 229	148 681	144 572	97%	142 744	3 420
PA	126 367	1 581	229	117	12	6 651	134 960	129 395	96%	122 231	4 768
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	194 442	66 559	144 572	62 836		- 2 175		207 443	+ 7%		

The implementation table of authorised appropriations for the Commission is shown below:

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ⁵	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	138 528	250	304	128	74	5 736	144 751	141 002	97%	139 833	3 242
PA	122 939	1 193	229	117	12	6 147	130 639	125 883	96%	119 374	4 203
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	194 051	66 228	141 002	59 655		- 2 122		207 046	+7%		

These implementation rates are strongly affected by the inclusion of assigned revenue which by nature is different from the budgetary appropriations. Their implementation rate is not comparable to the rate of budgetary appropriations, because of their different nature: their use may be subject to specific conditions, commitments and payments are entered in the budget of the year at the same amount even if their planned implementation schedule would cover later years, unused appropriations are not cancelled but carried over automatically (with the exception of refunds carried over from the previous year).

The table below gives the 2011 implementation of authorised appropriations by policy area:

⁵ Includes the provisional appropriations CA EUR 2 million and PA EUR 1.9 million.

Commitments

Implementation by Policy area							
Title	Policy Area	Commitment Appropriations Authorised	Commitments made				
			From the year's appropriations	From carryovers	From assigned revenue	Total	Rate
01	Economic and Financial Affairs	416	403	0	11	414	100%
02	Enterprise	1 174	1 053	0	61	1 113	95%
03	Competition	96	91	0	3	94	98%
04	Employment and Social Affairs	11 689	11 612	19	7	11 638	100%
05	Agriculture and Rural Development	59 960	57 257	0	1 322	58 579	98%
06	Mobility and Transport	1 663	1 545	0	64	1 609	97%
07	Environment and Climate Action	492	466	0	11	478	97%
08	Research	6 184	5 334	0	396	5 730	93%
09	Information Society and Media	1 784	1 535	0	102	1 637	92%
10	Direct Research	879	395	0	79	474	54%
11	Maritime Affairs and Fisheries	1 028	996	2	1	999	97%
12	Internal Market	100	96	0	2	98	98%
13	Regional Policy	40 549	40 472	21	2	40 495	100%
14	Taxation and Customs Union	143	139	0	2	141	98%
15	Education and Culture	2 937	2 422	0	297	2 720	93%
16	Communication	280	271	0	3	274	98%
17	Health and Consumer Protection	705	653	0	21	674	96%
18	Area of freedom, security and justice	1 339	1 244	24	40	1 308	98%
19	External Relations	4 508	4 312	31	72	4 415	98%
20	Trade	109	105	0	2	106	98%
21	Development and Relation with ACP States	1 749	1 495	6	111	1 612	92%
22	Enlargement	1 163	1 110	0	9	1 119	96%
23	Humanitarian Aid	1 149	1 131	0	8	1 139	99%
24	Fight against Fraud	81	77	0	0	77	95%
25	Commission's Policy Coordination and Legal Advice	203	193	0	5	198	98%
26	Commission's Administration	1 131	1 020	0	61	1 081	96%
27	Budget	64	57	0	4	61	95%
28	Audit	12	11	0	0	12	97%
29	Statistics	157	137	0	9	146	93%
30	Pensions and Related expenditure	1 273	1 257	0	0	1 257	99%
31	Language services	474	390	0	50	440	93%
32	Energy	889	698	146	16	860	97%
	Total Commission	144 751	137 979	250	2 772	141 002	97%
	Other Institutions	3 930	3 224	9	396	3 570	91%
	TOTAL	148 681	141 204	259	2 108	144 571	97%

Payments

Implementation by Policy area							
Title	Policy Area	Payment Appropriations Authorised	Payments made				
			From the year's appropriations	From carryovers	From assigned revenue	Total	Rate
01	Economic and Financial Affairs	443	330	40	20	389	88%
02	Enterprise	1 485	1 271	22	43	1 336	90%
03	Competition	104	85	7	2	94	91%
04	Employment and Social Affairs	10 498	10 354	32	7	10 392	99%
05	Agriculture and Rural Development	57 784	54 663	349	1 330	56 342	98%
06	Mobility and Transport	1 217	1 001	64	48	1 114	92%
07	Environment and Climate Action	379	307	14	10	332	88%
08	Research	5 476	4 217	23	364	4 604	84%
09	Information Society and Media	1 741	1 422	15	52	1 489	86%
10	Direct Research	832	343	35	63	441	53%
11	Maritime Affairs and Fisheries	812	750	21	1	772	95%
12	Internal Market	104	89	5	1	95	92%
13	Regional Policy	33 052	32 917	76	2	32 995	100%
14	Taxation and Customs Union	133	114	7	1	123	92%
15	Education and Culture	2 725	2 126	15	273	2 414	89%
16	Communication	279	246	11	2	259	93%
17	Health and Consumer Protection	659	572	31	20	623	94%
18	Area of freedom, security and justice	1 014	876	25	43	944	93%
19	External Relations	3 462	3 243	12	59	3 313	96%
20	Trade	113	99	4	1	104	93%
21	Development and Relation with ACP States	1 583	1 393	11	108	1 513	96%
22	Enlargement	970	914	3	10	928	96%
23	Humanitarian Aid	1 090	1 054	5	9	1 068	98%
24	Fight against Fraud	83	66	5	0	71	86%
25	Commission's Policy Coordination and Legal Advice	221	178	15	4	197	89%
26	Commission's Administration	1 274	893	122	47	1 063	83%
27	Budget	73	49	8	3	60	82%
28	Audit	13	11	1	0	12	92%
29	Statistics	159	125	5	4	134	84%
30	Pensions and Related expenditure	1 273	1 257	0	0	1 257	99%
31	Language services	501	373	25	43	442	88%
32	Energy	1 087	934	14	16	963	89%
	Total Commission	130 639	122 272	1 021	2 590	125 883	96%
	Other Institutions	4 321	2873	330	308	3 512	81%
	TOTAL	134 960	125 145	1 356	2 897	129 395	96%

Before the analysis on the implementation of budgetary appropriations of 2011, a short summary table of the assigned revenue implementation is presented below.

A.5.2 Implementation of Assigned Revenue Appropriations

Implementation of assigned revenue appropriations as at end 2011 (million EUR)

End-2011 implementation of assigned revenue: commitments			
MFF Heading	Assigned revenue available in 2011	Implementation as at end-December	Implementation as at end-December
			(%)
1a. Competitiveness	2 308	991	43%
1b. Cohesion	0	0	0%
2. Natural Resources	2 680	1 328	50%
3a. Freedom, Security, Justice	58	38	66%
3b. Citizenship	110	54	49%
4. EU as a Global player	287	194	67%
5. Commission Administration	292	167	57%
Total Commission	5 736	2 772	48%
<i>Of which Decentralised Agencies</i>	64	36	56%
Other Institutions	493	336	68%
TOTAL	6 229	3 108	50%

End-2011 implementation of assigned revenue: payments			
MFF Heading	Assigned revenue available in 2011	Implementation as at end-December	Implementation as at end-December
			(%)
1a. Competitiveness	2 707	839	31%
1b. Cohesion	0.2	0.08	42%
2. Natural Resources	2 675	1 337	50%
3a. Freedom, Security, Justice	71	42	59%
3b. Citizenship	125	57	46%
4. EU as a Global player	274	181	66%
5. Commission Administration	294	134	45%
Total Commission	6 147	2 590	42%
<i>Of which Decentralised Agencies</i>	64	36	60%
Other institutions	504	308	61%
TOTAL	6 651	2 898	44%

(million EUR)

Implementation of assigned revenue by source: commitments			
	Assigned revenue available in 2011	Implementation as at end-December	Implementation as at end-December (%)
EAGF receipts	667	220	33%
- clearance, irregularities, milk levy	667	225	34%
- Sugar Restructuring Fund receipts	0	- 5	n/a
Other recoveries	605	140	11%
- Decentralised Agencies	26	6	23%
Sub-total of recoveries in 2011	1 272	361	28%
EAGF receipts	1 950	1 098	%
- clearance, irregularities, milk levy	905	905	100%
- Sugar Restructuring Fund receipts	1 045	193	19%
Other recoveries	379	341	90%
- Decentralised Agencies	29	22	76%
Sub-total of recoveries carried over from 2010	2 329	1 439	62%

Implementation of assigned revenue by source: commitments			
	Assigned revenue available in 2011	Implementation as at end-December	Implementation as at end-December (%)
Reimbursement of advances	0	0	0%
EFTA	265	265	99%
PECO	132	37	28%
JRC competitive income	382	53	14%
Other earmarked revenues	1 285	557	43%
Coal and Steel income	72	61	85%
Total Commission	5 736	2 772	48%
Other institutions	493	339	68%
TOTAL	6 229	3 108	50%

Implementation of assigned revenue by source: payments			
	Assigned revenue available in 2011	Implementation as at end-December	Implementation as at end-December
EAGF receipts*	667	220	33%
- clearance, irregularities, milk levy	667	225	34%
- Sugar Restructuring Fund receipts	0	- 5	n/a
Other recoveries	634	202	32%
- Decentralised Agencies	26	5	20%
Sub-total of recoveries in 2011	1 301	422	33%
EAGF receipts*	1 950	1 098	56%
- clearance, irregularities, milk levy	906	905	100%
- Sugar Restructuring Fund receipts	1 045	193	19%
Other recoveries	337	307	91%
- Decentralised Agencies	29	22	76%
Sub-total of recoveries carried over from 2010	2 287	1 405	61%
EFTA	218	218	99%
PECO	161	48	30%
JRC competitive income	295	44	15%
Other earmarked revenues	1 830	401	22%
Coal and Steel income	56	51	92%
Total Commission	6 147	2 590	42%
Other institutions	504	308	61%
TOTAL	6 651	2 898	44%

These tables show how implementation rates vary significantly from one type of assigned revenue to another. This is due to different rules applying with regard to the recovery, carry-over and implementation of the corresponding appropriations.

The EAGF assigned revenue appropriations, which originate from former negative expenditure sources (conformity clearance, irregularities and milk levy), are usually used towards the end of the budget year of recovery. The amounts collected in one budget year which are not used at the end of the year are normally fully consumed in the following year, and no appropriations are carried forward to the year after that. In addition, the revenue stemming from the temporary self-financing Sugar Restructuring Fund is also treated as assigned revenue, but these appropriations showed relatively low levels of implementation in 2011 as not all aid payments under the Fund have yet been made.

The implementation of EFTA appropriations follows a different pattern and the implementation of both commitment and payment appropriations is relatively high in comparison with the other types of assigned revenue. Within a given year both commitment and payment EFTA appropriations are almost fully implemented. These appropriations originate from the annual participation of EFTA countries in certain Community programmes and are mainly concentrated in Heading 1a, accounting for 94 % of available EFTA commitment appropriations.

The other types of assigned revenue mainly concern third party or third country participation in Community programmes.

A.5.3 Implementation of Budgetary Appropriations 2011

A.5.3.1 2011 Implementation Overview Table

(million EUR)

Implementation as at 31 December 2011: commitment and payment appropriations								
Heading	Implementation as at end-2011		Implementation as at end-2011 (%)		Balance as at end 2011		Balance <u>after</u> carryover to 2012	
	CA	PA	CA	PA	CA	PA	CA	PA
1a. Competitiveness	13 097	11 290	100%	97%	52	314	18	147
1b. Cohesion	50 968	42 369	100%	100%	16	21	14	6
2. Natural Resources of which:	58 577	55 646	100%	100%	82	147	59	70
3a. Freedom, Security, Justice	1 172	808	99%	97%	8	28	5	23
3b. Citizenship	876	827	95%	94%	41	51	3	8
4. EU as a Global Player	8 572	6 902	98%	98%	187	151	8	99
5. Commission Administration	4 717	4 430	99%	93%	27	313	27	27
Total	137 979	122 272	100%	99%	414	1 025	135	380
Other institutions	3 225	2 873	94%	84%	204	555	182	182
TOTAL	141 204	125 145	100%	99%	618	1 580	317	562

Unspent appropriations carried over from 2010 are reported in item A.2.2.

A.5.3.2 Implementation Compared to Initial Budget 2011

(million EUR)

Comparison of the implementation of the 2011 appropriations						
Heading	Actual implementation		As % of the final budget		As % of the initial budget	
	CA	PA	CA	PA	CA	PA
1a. Competitiveness	13 097	11 290	100%	97%	101%	97%
1b. Cohesion	50 968	42 369	100%	100%	100%	102%
2. Natural Resources	58 577	55 646	100%	100%	100%	99%
3a. Freedom, Security, Justice	1 172	808	99%	97%	104%	101%
3b. Citizenship	876	827	95%	94%	128%	128%
4. EU as a Global player	8 572	6 902	98%	98%	100%	97%
5. Commission Administration	4 717	4 430	100%	91%	100%	91%
Total Commission	137 979	122 272	100%	99%	100%	99%
Other institutions	3 225	2 873	94%	84%	94%	84%
TOTAL	141 204	125 145	100%	99%	100%	99%

The European Union Solidarity Fund, which has no appropriations in the initial budget, explains the difference in the rates of payments in Citizenship.

Comparison of 2011 implementation of the initial budget and the final budget by detailed MFF Heading					
MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
1a. Competitiveness for growth and employment					
1.1.1	Seventh Research framework programme	100%	100%	99%	103%
1.1.2	Decommissioning	100%	100%	100%	83%
1.1.3	Trans-European networks	100%	100%	98%	87%
1.1.4	EGNOS & Galileo	100%	100%	99%	103%
1.1.5	Marco Polo	100%	91%	71%	67%
1.1.6	Lifelong Learning	100%	100%	99%	107%
1.1.7	Competitiveness and innovation framework programme (CIP)	100%	102%	99%	134%
1.1.8	Social policy agenda	98%	97%	81%	84%
1.1.9	Customs and Fiscalis	100%	95%	98%	107%
1.1.10	Nuclear decommissioning	100%	100%	100%	54%
1.1.12	EEPR - Energy projects to aid economic recovery	n/a	n/a	87%	48%
	TOTAL— Competitiveness	100%	101%	97%	97%
1b. Cohesion For Growth And Employment					
1.2.1	Structural Funds	100%	100%	100%	100%
1.2.11	Convergence objective	100%	100%	100%	105%
1.2.12	Regional competitiveness and employment objective	100%	100%	100%	107%
1.2.13	European territorial cooperation objective	90%	100%	100%	111%
1.2.14	Technical assistance	100%	93%	77%	78%
1.2.2	Cohesion Fund	100%	100%	100%	85%
	TOTAL— Cohesion	100%	100%	100%	102%
2. Preservation and Management of Natural Resources					
2.0.1	Market related expenditure and direct aids	100%	100%	100%	100%
2.02	Rural development	100%	100%	100%	95%
2.03	European Fisheries Fund	100%	100%	100%	97%
2.0.4	Fisheries governance and international agreements	97%	123%	93%	122%
2.0.5	Life+	100%	100%	88%	74%
	TOTAL— Natural Resources	100%	100%	100%	99%
3a. Freedom, Security and Justice					
3.1.1	Solidarity and management of migration flows	100%	103%	99%	96%
3.1.2	Security and safeguarding liberties	98%	91%	95%	68%
3.1.3	Fundamental rights and justice	100%	100%	98%	100%
	TOTAL— Freedom, Security and Justice	99%	104%	97%	101%
3b. Citizenship					
3.2.1	Public health and consumer protection programme	100%	100%	97%	86%
3.2.2	Culture 2007	98%	98%	100%	96%
3.2.3	Youth in action	100%	100%	99%	100%
3.2.4	Media	100%	100%	99%	101%
3.2.5	Europe for citizens	100%	114%	100%	123%
3.2.6	Civil protection Financial instrument	89%	89%	75%	67%
3.2.7	Communication actions	99%	99%	96%	99%
3.2.8	EU Solidarity Fund	84%	n/a	84%	n/a
	TOTAL— Citizenship	95%	128%	94%	128%

Comparison of 2011 implementation of the initial budget and the final budget by detailed MFF Heading					
MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
4. The EU as a global player					
4.0.1	Instrument for Pre-Accession (IPA)	99%	108%	99%	87%
4.0.2	European Neighbourhood and Partnership Instrument (ENPI)	100%	101%	99%	102%
4.0.3	Development Cooperation Instrument (DCI)	95%	100%	99%	98%
4.0.4	Instrument for Stability	100%	130%	87%	87%
4.0.5	Humanitarian aid	100%	100%	130%	128%
4.0.6	Macroeconomic assistance	100%	1%	65%	62%
4.0.7	Common Foreign and Security Policy (CFSP)	100%	100%	99%	111%
4.0.8	EC guarantees for lending operations	100%	100%	100%	100%
4.0.10	Industrialised Countries Instrument	100%	100%	97%	102%
4.0.11	Democracy and Human Rights	100%	83%	95%	89%
4.0.12	Instrument for Nuclear Safety Cooperation	100%	100%	99%	102%
4.0.13	ICI+	0	n/a	0	n/a
TOTAL— EU as a global player		98%	100%	98%	97%
5. Administration					
5.0.1	Commission (excluding pensions)	100%	100%	91%	91%
5.0.3	Pensions (all institutions)	99%	99%	99%	99%
5.0.4	European schools	100%	103%	99%	102%
	Other institutions	91%	91%	81%	81%
TOTAL— Administration		94%	94%	86%	86%
TOTAL		100%	100%	99%	99%

A.6 RAL-SITUATION

A.6.1 Consolidated summary of commitments outstanding

RAL evolution per heading in 2011							
Policy Area	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 Commitments	Decommitments 2011	RAL as at 31.12.2011	Evolution of the RAL (%)
1a. Competitiveness	22 479	7 408	14 253	49 45	- 524	23 855	+ 6%
1b. Cohesion	127 988	41 537	50 984	842	- 742	135 851	+ 6%
2. Natural Resources	22 963	11 687	59 907	45 687	- 193	25 302	+ 10%
3a. Freedom, Security and Justice	1 277	263	1 234	609	- 50	1 589	+ 24%
3b. Citizenship	634	293	931	663	- 68	541	- 15%
4. The EU as a global player	18 332	47 40	8 807	2 363	- 470	19 567	+ 7%
5. Administration	379	301	4 884	4 547	- 76	339	- 11%
TOTAL	194 051	66 228	141 002	59 655	- 2 123	207 046	+ 7%
Other Institutions	343	330	3 570	3 181	- 6	397	+ 16
TOTAL	194 395	66 559	144 572	62 836	- 2 129	207 443	+ 7%

This chapter analyses the outstanding commitments by the structure per year of origin and per budget heading and shows absorption profiles. It suggests that, in spite of the evolution of the volume, the RAL can still be seen as a result of reasonable time-lag between commitments and payments existing in comparable proportions in all different budget areas using differentiated appropriations.

A.6.2 Evolution of the RAL in 2011

Heading	Increase in million EUR	Evolution in %
1a Competitiveness	1 376	+ 6%
1b. Cohesion	7 864	+ 6%
2. Natural Resources	2 339	+ 10%
3a. Freedom, Security and Justice	313	+ 24%
3b. Citizenship	-93	- 15%
4. The EU as a global player	1 235	+ 7%
5. Administration (COM)	-40	- 11%
Total	12 995	+ 7%

A.6.3 Main programmes

	RAL amount billion EUR	RAL in year of commitments 2011	As % of RAL	As % of 2011 differentiated CA
Total Heading 1a	23.7	1.9	11%	14%
7 th Research Framework Programme	13.9	1.7	7%	9%
Transport programmes	2.1	2.3	1%	1%
Total Heading 1b	135.8	2.7	66%	56%
Convergence objective	81.2	2.6	39%	35%
Competitiveness objective	20,8	2.9	10%	8%
Cohesion fund	29.7	2.7	14%	12%
Total Heading 2	25.2	1.6	12%	18%
Rural development	21.8	1.5	11%	16%
Total Heading 3	2.1	1.2	1%	2%
Total Heading 4	19.5	2.4	9%	9%
Pre-accession (IPA)	5.4	3.0	3%	2%
Neighbourhood (ENPI)	4.5	2.5	2%	2%
Development cooperation	7.3	2.7	4%	3%
Total RAL	206.5	2.3	100%	100%

The overall conclusion is that the volume of outstanding commitments of major programmes corresponds to their share in differentiated appropriations.

The total RAL corresponds to 2.3 years of commitments at 2011 level and to 2.8 years in payments. This is in line with the N+2/N+3 reference of the Cohesion policy (heading 1b) and the N+2 reference of the rural development and the fishery funds (heading 2) which are the main contributors to the RAL.

The volumes of RAL vary considerably, but the issue of outstanding commitments concern similarly all the headings operating with differentiated appropriations. It is a consequence of the time lag between commitment and payment rather than a problem specific to certain EU policy areas.

A.6.4 Age structure of the RAL

(million EUR)

RAL per year of origin									
MFF Heading	<2006	2006	2007	2008	2009	2010	2011	TOTAL of individual commitments	Total RAL
1a Competitiveness	272	273	243	1 227	2 885	7 704	7 233	19 837	23 855
1b. Cohesion	1 391	9 700	217	6 333	25 180	42 810	50 099	135 730	135 851
2. Natural Resources	73	929	13	115	1 192	8 577	14 098	24 997	25 302
3a. Freedom, Security and Justice	5	5	3	153	285	322	434	1 207	1 589
3b. Citizenship	10	5	19	26	49	127	253	489	541
4. The EU as a global player	605	579	255	893	1 855	3 155	4 701	12 043	19 567
5. Administration	0	0	0,2	0,3	1	2	337	339	339
Total Commission	2 356	11 491	750	8 747	31 447	62 697	77 154	194 643	207 046
Other Institutions						12	385	397	397
TOTAL	2 356	11 491	750	8 747	31 447	62 709	77 539	195 040	207 443

For the current programming period, the profile of the outstanding individual commitments is in line with the N+2/N+3 reference, as can be seen from the percentage table below.

Year of Commitment	% of Total RAL
2007	0.3%
2008	4%
2009	15%
2010	30%
2011	37%
To be contracted	6%
Total	93%

PART B - Overview: Budget 2011

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

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	13 521	166	0	0	0	2 308	15 994	14 253	89%	15 080	1 351
PA	11 628	270	- 104	79	1	2 707	14 581	12 353	85%	11 649	2 036
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	22 479	7 408	14 253	4 945		- 524		23 856	6%		

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

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	8 609	0	0	0	0	1 692	10 301	9 262	90%	8 039	1 037
PA	6 740	90	142	173	0	2 082	9 228	7 511	81%	6 920	1 696
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	12 464	4 396	9 262	3 114		- 180		14 035	13%		

The main adjustments concerned the payment appropriations of the following budget lines:

Increases:

- 09 04 01 01 *Support for research cooperation in the area of information and communication technologies (ICTs - Cooperation)* by EUR 157 million following due to progress in implementation;
- 08 04 01 *Cooperation – Nanosciences, nanotechnologies, material and new production technologies* by EUR 147 million following the simplification of procedures and the improved quality of proposals;
- 15 07 77 *People* by EUR 72 million to improve the time to grant by the Research Executive Agency (REA);
- 08 02 01 *Cooperation – Health* by EUR 40 million following a new estimate taking into account the progress of research projects signed between 2007 and 2010 and the acceleration of procedures for the evaluation and negotiation of the call for proposals FP-7 Health-2011, which reduced the time needed for contracting.

Decreases:

- 08 07 02 *Cooperation – Transport – Clean Sky Joint Undertaking* by EUR 51 million, following the review of industrial policy approach carried out by the Clean Sky Joint Undertaking;
- 08 22 03 01 *Completion of the sixth EC Framework Programme (2003 to 2006)* by EUR 30 million, as certain types of projects were closed with reductions in the Community contribution.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	5 486	5 478	5 478	1 238	1 238	4 240	11 190	38%
2008	6 090	6 083	11 562	3 818	5 056	6 506	11 130	58%
2009	6 752	6 746	18 308	4 682	9 738	8 570	11 580	74%
2010	7 542	7 540	25 848	5 529	15 267	10 578	12 464	85%
2011	8 609	8 609	34 457	6 649	21 916	12 468	14 035	89%
2012	10 119							
2013	10 757							
TOTAL	55 356							

B.1.2 Decommissioning (MFF 1.1.2)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	26	0	0	0	0	0	26	26	100%	29	0
PA	29	0	0	- 5	0	0	24	24	99%	22	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	56	19	26	4		- 1		57	3%		

The implementation of Decommissioning and Waste Management Programme (D&WM) is subject to complex and time consuming license, governmental and local authority authorisation processes which can affect the accuracy of annual payment forecasts.

B.1.3 Trans-European networks (MFF 1.1.3)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	1 266	0	0	0	0	54	1 320	1 295	98%	1 087	25
PA	891	59	0	- 96	0	45	899	866	96%	869	18
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	2 089	808	1 295	58		- 94		2 424	16%		

The decrease of payment appropriations concerned budget lines 06 03 03 *Financial support for projects of common interest in the trans-European transport network* (EUR 60 million) essentially for timing reasons and to allow full use of the carryover from 2010, and budget line 06 03 05 *SESAR Joint Undertaking* (EUR 39 million), where cash-flow was reduced to a minimum following the recommendations of the Court of Auditors.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	931	931	931	4	4	927	1 782	52%
2008	969	969	1900	670	674	1 226	1 870	66%
2009	935	935	2 835	582	1 256	1 581	1 916	82%
2010	1 062	1 061	3 896	771	2 027	1 861	2 089	89%
2011	1 241	1 241	5 137	775	2 802	2 271	2 424	94%
2012	1 338							
2013	1 542							
TOTAL	8 019							

B.1.4 EGNOS and Galileo (MFF 1.1.4)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	196	0	0	0	0	7	203	201	99%	924	2
PA	528	3	0	22	0	20	573	566	99%	453	6
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	1 355	558	201	8		0		990	- 27%		

Additional payment appropriations were needed to cover the Commission obligations under the Delegation Agreement signed with the European Space Agency (ESA) and the In-Orbit Validation (IOV) grant agreement also with ESA.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2008	910	909	909	150	150	759	759	100%
2009	830	831	1 740	721	871	869	885	98%
2010	894	894	2 634	442	1 313	1 321	1 355	97%
2011	196	196	2 830	548	1 861	969	990	98%
2012	171							
2013	2							
TOTAL	3 003							

B.1.5 Marco Polo (MFF 1.15)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	66	0	0	0	- 6	10	70	61	88%	65	8
PA	30	0	0	0	- 2	10	37	21	56%	32	9
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments	Decommitments 2011	RAL as at 31.12.2011	Evolution of the RAL (%)				
RAL	157	19	61	2	- 49	149	- 5%				

The launching of the 2011 call was delayed and therefore no pre-financings payments were made in 2011.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	56	56	56	1	1	56	117	48%
2008	39	39	95	12	13	84	138	61%
2009	65	65	160	21	34	116	142	82%
2010	64	64	224	27	61	148	157	94%
2011	66	60	284	19	80	147	149	99%
2012	65							
2013	73							
TOTAL	427							

B.1.6 Lifelong learning (MFF 1.1.6)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	1 156	0	0	0	0	313	1 468	1 323	90%	1 222	145
PA	1 045	7	0	73	2	313	1 440	1 315	91%	1 188	124
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	410	231	1 323	1 084		- 37		381	- 7%		

During the 2011 budget procedure, the Budgetary Authority increased the level of commitment appropriations by EUR 18 million, but decreased the level of payments by EUR 29 million. An acceleration in the rate of commitments in 2011 and good implementation in the participating countries led to a bigger volume of interim payments than foreseen, and thus the level of payments had to be reinforced by transfer.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	848	850	850	696	666	182	392	46%
2008	899	901	1 751	836	1 502	249	387	66%
2009	984	987	2 738	918	2 420	313	403	78%
2010	1 009	1 012	3 750	981	3 401	338	410	82%
2011	1 055	1 058	4 808	1 032	4 433	328	381	86%
2012	1 085							
2013	1 116							
TOTAL	6 996							

B.1.7 Competitiveness and Innovation Framework Programme (CIP) (MFF 1.1.7)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	569	0	0	15	0	40	624	612	98%	553	11
PA	306	74	0	83	35	60	558	495	89%	243	33
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	1 240	416	612	79		- 44		1 313	6%		

With a view to facilitating access to finance of small and medium enterprises (SMEs), the Competiveness and Innovation framework programme (CIP) implements two financial instruments for SMEs, i.e. GIF (venture capital) and SMEG (loan guarantees), both of which are managed by the European Investment Fund (EIF) on behalf of the Commission.

As equity markets started to recover in 2011, the demand for GIF funding turned out to be significantly higher than during previous years of the programme. At the same time there continued to be a sustained level of demand for SMEG guarantees due to applications from countries not yet covered and to extensions of existing deals with financial intermediaries experiencing high loan demand.

The budget lines increased were 02 02 01 *Competitiveness and Innovation Framework programme – Entrepreneurship and Innovation Programme* (+EUR 52 million), 01 04 04 *Competitiveness and Innovation Framework Programme – Entrepreneurship and Innovation Programme* (+EUR 32 million) and 32 04 06 *Competitiveness and Innovation Framework Programme – "Intelligent Energy – Europe" programme* (+EUR 32 million). Transfers doubled the initial appropriations for the two latter budget items.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	388	385	385	93	93	292	705	41%
2008	412	411	796	252	345	451	751	60%
2009	509	507	1 303	187	532	771	949	81%
2010	526	525	1 828	215	747	1 081	1 240	87%
2011	569	583	2 411	451	1 198	1 213	1 313	95%
2012	599							
2013	646							
TOTAL	3 649							

B.1.8 Social policy agenda (MFF 1.1.8)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	193	0	0	- 2	0	9	200	191	96%	214	4
PA	172	3	0	2	2	8	188	151	80%	171	24
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	205	96	191	55		- 21		225	10%		

B.1.8.1 Progress Programme

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	82	94	94	37	37	57	160	36%
2008	96	85	179	52	89	90	171	53%
2009	103	101	280	73	162	115	184	63%
2010	109	106	386	77	239	134	205	65%
2011	94	90	476	79	318	134	2255	60%
2012	97							
2013	102							
TOTAL	682							

B.1.9 Customs and Fiscalis (MFF 1.1.9)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	82	0	0	- 4	0	1	80	78	98%	72	1
PA	56	1	0	5	0	1	63	61	97%	66	2
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	65	43	78	19		- 1		81	24%		

Needs for adjustments related to IT contracts under budget line 14 04 02 *Customs 2013*. The voted payment appropriations were lower than the estimated needs, and were actually insufficient to match the voted commitment appropriations both in the Customs 2013 and Fiscalis 2013 programmes.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2008	64	60	60	16	16	44	80	55%
2009	72	66	126	45	61	64	73	88%
2010	75	71	197	64	125	65	65	100%
2011	82	78	275	61	186	81		
2012	82							
2013	89							
TOTAL	464							

B.1.10 Nuclear Decommissioning (MFF 1.1.10)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	258	0	0	0	0	0	258	258	100%	255	0
PA	190	0	0	- 88	0	0	102	102	100%	219	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	609	102	258	0		0		765	26%		

Transfers of payment appropriations were possible, due to some delays in submitting projects by beneficiary countries.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	244	244	244	38	38	206	378	54%
2008	248	248	492	198	236	257	428	60%
2009	255	255	747	110	346	402	573	70%
2010	255	255	1 002	219	565	438	609	72%
2011	258	258	1260	102	667	594	765	78%
2012	260							
2013	267							
TOTAL	1 787							

B.1.11 European Globalisation Adjustment Fund (EGF) (MFF 1.1.11)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	500	19	0	0	0	0	519	114	22%	105	34
PA	48	20	50	35	0	0	153	114	75%	104	34
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	1	0	114	114		0		1	-14%		

The initial budget 2011 for payment appropriations was less than half of the actual consumption in 2010 leading to several adjustments during 2011.

B.1.12 Energy projects to aid economic recovery (MFF 1.1.12)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	0	146	0	0	0	0	146	146	100%	1 833	0
PA	1 023	0	- 296	- 135	- 33	0	559	488	87%	701	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	3 132	458	146	30		0		2 791	-11%		

For budget line 32 04 14 01 *Energy networks*, delays in requests for pre-financing and intermediate payments led to a complete revision of payment schedules. Payments for these large-scale infrastructure projects such as Nabucco, Poseidon (Italy-Greece gas interconnection) and Galsi (Algeria-Italy gas interconnection) are typically made on a limited number of occasions over the lifetime of the project, reflecting the various steps of project implementation (e.g. procurement contract concluded, works achieved). Payment appropriations were reduced via amending budgets by EUR 296 million to cover the negative reserve of EUR 182.4 million created by AB 1/2011, and the financing needs in payment appropriations of EUR 19.5 million for the EU Solidarity Fund and EUR 50 million for the European Globalisation Adjustment Fund in AB 2/2011, as well as EUR 44 million for Heading 3a in AB 4/2011, and via several transfers totalling EUR 147 million.

The budget line 32 04 14 02 *Energy projects to aid economic recovery - Carbon Capture and Storage (CCS)* was decreased by EUR 55 million, due to a lower pace of implementation of these technologically and logistically complex activities, whereas the budget line 32 04 14 04 *Energy efficiency and renewable initiatives* was reinforced.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2009	2 000	2 000	2 000	0	0	2 000	2 000	100%
2010	1 980	1 833	3 833	701	701	3 132	3 132	100%
2011		146	3 979	488	1 189	2 791		
2012								
2013								
TOTAL	3 980							

B.1.13 Statistical Information (MFF 1.1.OTH_ 29)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	68	0	0	- 4	0	12	76	67	88%	62	5
PA	47	1	0	10	0	14	72	55	76%	49	13
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments	Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)			
RAL	103	46	67	10	- 3		111	8%			

For 29 02 03 *EU statistical programme 2008-2012* additional payments needs were due to important efficiency gains in the payment process of particularly statistics in domains related to the EU 2020 strategy, such as sustainable development indicators, environmental accounts and environmental expenditure, employment and unemployment, structural business statistics, energy policies, business registers, and agri-environmental statistics.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2008	49	47	47	7	7	40	86	47%
2009	52	50	97	23	30	67	95	71%
2010	50	48	145	38	68	77	103	75%
2011	57	51	196	46	114	82	111	74%
2012	48							
TOTAL	256							

B.1.14 Others

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	532	0	0	- 5	6	170	703	619	88%	620	79
PA	523	12	0	0	- 3	154	685	584	85%	612	77
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	593	216	619	368		- 94		534	- 10%		

This category covers, inter alia, agencies and pilot projects and preparatory actions, as well as lines which do not fall within the main programmes.

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

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	50 981	17	3	0	0	0	51 001	50 984	100%	49 373	2
PA	41 652	11	453	271	14	0	42 401	42 379	100%	37 179	16
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	127 988	41 537	50 984	842		- 742		135 852	6%		

In 2011 implementation under Heading 1b *Cohesion for Growth and Employment* was very significant. The European Social Fund (ESF), in particular implemented, over EUR 1 billion of additional appropriations, made available through a combination of amending budgets and transfers.

In fact, there has been a shortfall in payment appropriations under Heading 1b, without which the implementation could have been even higher. In the last three weeks of the year, requests for reimbursement of over EUR 15 billion arrived from the Member States. Even allowing for those which arrived too late to be treated in 2011, some EUR 5 billion more could have been paid had the necessary appropriations been available.

B.2.2 Implementation by Fund*B.2.2.1 European Social Fund*

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	10 980	0	3	- 42	166	0	11 108	11 104	100%	10 842	0
PA	8 760	5	453	571	200	0	9 990	9 979	100%	7 079	8
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	28 215	9 866	11 104	113		- 223		29 118	3%		

The higher than expected payment needs were due principally to the fact that certain payments originally foreseen in 2010 were made in 2011. These concerned mainly a series of operational programmes in Spain and Poland for which payments had been interrupted in 2010 as a result of irregularities identified by auditors in the management and control systems.

The speed of programmes was so fast that at the end of September, implementation had exceeded 87 % of appropriations for the 2007-2013 programming period. As response EUR 453 million were allocated via the Amending budget (including EUR 200 million of fresh appropriations) and some

EUR 600 million via the end-year transfer DEC 52. Even so, it is estimated that a further EUR 1.6 billion could have been paid in 2011 had there been enough appropriations in the budget.

B.2.2.2 European Regional Development Fund

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	28 795	17	0	94	- 148	0	28 757	28 749	100%	28 262	2
PA	25 163	4	0	- 25	733	0	25 876	25 868	100%	22 086	6
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	74 390	25 221	28 749	647		- 411		76 860	3%		

On the basis of the situation in November, with lower than expected claims from the Member States, significant amounts were made available for transfer to the European Social Fund. However, as the flow of payment requests accelerated in December, it is estimated, that some EUR 3 billion could possibly have been paid in 2011 had there been enough appropriations in the budget.

B.2.3 Cumulative Implementation of Programmes

B.2.3.1 Convergence (MFF 1.2.11)

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	Outstanding Commitments of Current Programme	Total RAL of the detailed MFF heading	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	30 256	116 940	20 334	47 089	69 853	77 340	90%
2011	31 456	31 456	148 396	25 668	72 757	75 634	81 269	93%
2012	32 303							
2013	33 359							
TOTAL	214 060							

B.2.3.2 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	Total RAL of the detailed MFF heading	Current Programme share
2007	9 052	9 051	9 051	1 071	1 071	7 980	18 909	42%
2008	8 592	8 592	17 643	1 740	2 811	14 833	19 977	74%
2009	8 111	8 111	25 754	4 704	7 515	18 239	21 866	83%
2010	7 605	7 605	33 359	6 247	13 762	19 597	21 524	91%
2011	7 087	7 087	40 446	7 240	21 002	19 444	20 791	94%
2012	7 203							
2013	7 329							
TOTAL	54 979							

B.2.3.3 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	Total RAL of the detailed MFF heading	Current Programme share
2007	1 034	917	917	134	134	783	2 860	27%
2008	1 214	1 315	2 232	256	390	1 842	2 802	66%
2009	1 199	1 198	3 430	330	720	2 709	3 250	83%
2010	1 243	1 243	4 673	550	1 270	3 402	3 825	89%
2011	1 312	1 327	6 000	1 047	2 317	3 680	4 024	92%
2012	1 352							
2013	1 369							
TOTAL	8 723							

B.2.4 Cohesion Fund (MFF 1.2.2)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	11 079	0	0	- 51	0	0	11 027	11 024	100%	10 184	0
PA	7 630	2	0	- 275	- 900	0	6 457	6 454	100%	7 960	2
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	25 233	6 374	11 024	80		- 107		29 697	18%		

On the basis of the situation in November, with lower than expected claims from the Member States, significant amounts were made available for transfer to the European Social Fund. Nevertheless, in the last weeks of 2011 the flow of payment requests for the Cohesion Fund accelerated, with the result that outstanding payment claims at year end stood at some EUR 1.3 billion. It is estimated that approximately half of this amount could have been paid in 2011 had there been enough appropriations in the budget.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	Outstanding Commitments of Current Programme	Total RAL of the detailed MFF heading	Current Programme share
2007	7 126	7 120	7 120	1 584	1 584	5 535	18 119	31%
2008	8 155	8 147	15 267	2 801	4 385	10 880	20 947	52%
2009	9 296	9 291	24 558	4 307	8 692	15 864	23 077	69%
2010	10 192	10 184	34 742	5 639	14 331	20 405	25 234	81%
2011	11 031	11 024	45 766	5 509	19 840	25 916	29 697	87%
2012	11 800							
2013	12 362							
TOTAL	69 163							

B.2.5 Others

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	127	0	0	0	- 19	0	108	107	99%	85	0
PA	98	0	0	0	- 20	0	78	78	100%	54	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	149	76	107	3		0		177	19%		

A complete analysis of the implementation 2011 will be presented in the Commission staff working paper *Analysis of the budgetary implementation of the Structural and Cohesion funds in 2011* in May 2012.

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

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	58 607	2	- 23	52	23	2 680	61 341	59 907	98%	60 251	1 375
PA	56 327	419	- 433	- 100	0	2 675	58 887	57 374	97%	56 647	1 416
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	22 963	11 687	59 907	45 687		- 193		25 302	10%		

B.3.1**Common Agricultural Policy (CAP) (MFF 2.0.1)**

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	42 891	0	- 23	1	0	2 618	45 487	44 158	97%	44 376	1 300
PA	42 788	57	0	3	0	2 618	45 467	44 117	97%	44 276	1 316
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	622	288	44 158	43 829		- 58		605	- 2%		

In the assigned revenue, the share of European Agricultural Guarantee Fund receipts is the following:

The receipts actually carried over from 2010 into 2011 amounted to EUR 905 million and has been entirely used in financing expenditure of the 2011 budget year in accordance with article 10 of the Financial Regulation. This amount covered expenditure of EUR 404 million for the operational funds for producer organisations and of EUR 502 million for the single payment scheme.

The receipts collected in 2011 amounted to EUR 667 million. A part of this assigned revenue amounting to EUR 225 million was used to cover 2011 expenditure for the operational funds for producer organisations while the balance of EUR 442 million was automatically carried over into the 2012 budget in order to fund budgetary needs of that year.

B.3.1.1 Chapter 05 02 Interventions in agricultural markets

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	2 969	0	0	- 248	0	1 684	4 406	3 533	80%	4 316	868
PA	2 967	1	0	- 248	0	1 684	4 404	3 533	80%	4 314	868
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	3	1	3 533	3 531		0		3	8%		

- *Article 05 02 01 – Cereals:* The under-implementation of these appropriations resulted mainly from the significant sales of cereals out of intervention at prices significantly higher than those forecasted in the 2011 budget. These sales led to realising considerable gains for the 2011 budget which are shown in the budget implementation as negative amounts. An under-implementation was also observed for the potato starch aids due to lower production.
- *Article 05 02 03 – Refunds on Non-Annex I products:* The lower uptake of the budget appropriations was primarily due to the lower expenditure incurred for payment of export refunds for dairy products incorporated in the exported processed agricultural products.
- *Article 05 02 04 – Food Programmes:* Member States almost fully implemented the 2011 plan for food distribution to the most deprived persons. The higher implementation for this budget article was mainly due to higher than usual amounts paid by Member States in 2011 for outstanding intra-EU transport costs for the previous years' plans.
- *Article 05 02 06 – Olive Oil:* The lower implementation of the budget appropriations was due to the fact that one Member State did not fully implement the 2010/2011 work programme for quality improvement measures of operator organisations.
- *Article 05 02 08 – Fruits and vegetables:* As regards the operational funds for producer organisations, there was some under-implementation, mainly for advanced payments for plans approved in 2011, as some Member States had overestimated their implementation forecast.

In 2011, expenditure for the aid to producer groups for preliminary recognition exceeded the budget appropriations, with particularly a notable increase in one Member State.

For the exceptional support measures taken in the context of the E-coli crisis (Regulation (EC) No 585/2011), Member States declared expenditure which corresponds to approximately 79% of the amount allocated for this measure. Residual payments are expected to be made in budget year 2012.

For the School Fruit Scheme, several Member States had an implementation which remained below their budgetary allocation.

- *Article 05 02 09 – Wine:* The slight under-implementation of the budget appropriations was primarily due to a minor under-implementation of the national support programmes and of the grubbing-up scheme by certain Member States.

- *Article 05 02 10 – Promotion:* Member States did not pay all the amounts foreseen in the budget for promotion activities on the basis of the promotion decisions taken by the Commission.
- *Article 05 02 11 – Other plants products:* The higher implementation of the budget appropriations for dried fodder was due to higher quantities receiving the aid than the ones foreseen in the budget. However, as regards the POSEI, the under-execution observed for the market measures in this article was partly compensated by the higher implementation of these programmes on the direct aids item 05 03 02 50.
- *Article 05 02 12 – Milk and milk products:* Skimmed milk powder was sold out of intervention at prices which were higher than originally forecasted in the 2011 budget. These sales resulted in realising gains for the 2011 budget. However, the expenditure for School Milk was lower than the final appropriations which were increased by EUR 10 million by the Budgetary Authority compared to the initial needs requested by the Commission. Finally, a minor underutilisation was also observed for payments on outstanding export refund certificates as well as on private storage for butter.
- *Article 05 02 13 – Beef:* The higher implementation of the budget appropriations resulted from the higher expenditure incurred by Member States for export refunds because of the significantly higher quantities of beef meat and live animals exported with refunds in 2011.
- *Article 05 02 15 – Pig meat, eggs, poultry meat and beekeeping:* The higher implementation of the budget appropriations was primarily attributable to the expenditure incurred by Member States for private storage aids for pig meat which were introduced in January 2011, and for which no appropriations were foreseen in the 2011 budget. It also related to higher than expected quantities of poultry exported with refunds. Finally, the implementation rate for beekeeping was slightly below the budget appropriations based on the new increased amounts per Member State decided in 2010.

B.3.1.2 Chapter 05 03 – Direct aids

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	39 771	0	0	- 86	0	932	40 618	40 178	99%	39 676	431
PA	39 771	0	0	- 86	0	932	40 618	40 178	99%	39 676	431
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	0	0	40 178	40 178		0		0	0%		

- *Item 05 03 01 01 – Single Payment Scheme (SPS):* The expenditure incurred was almost at the level of the requested needs for this scheme (under-implementation of only 0.2 % of needs). The rate of implementation of most Member States has increased again compared to the one of last year, thus indicating an improvement in the management of the SPS financial envelopes as well as the application of the mechanism of unspent funds which Member States were allowed to use for financing the specific support measures under Article 68.

- *Item 05 03 01 02 – Single Area Payment Scheme:* The under-implementation of the budget appropriations was due to the fact that, in some Member States, the total eligible area declared by farmers was smaller than the area fixed in the legislation and which was used for the purpose of calculating the maximum rate of aid per hectare.
- *Items 05 03 01 05 and 05 03 02 44 – Specific Support Measures under Article 68:* 2011 was the first year of implementation of the specific support under Article 68. There was a global under-implementation of the budget appropriations for both items as many Member States experienced implementation difficulties due to the novelty of the measures and apparently because of insufficient/belated communication to the farmers. It is expected that the second year of implementation will show a significant improvement as farmers will become more familiar with the measures and national administrations will have gained experience.
- *Item 05 03 02 06 – Suckler-cow premium:* In 2011, the budget appropriations were slightly under-implemented by around 2% of these appropriations. This slight under-implementation may be due to a small decrease in the herd and to the application of sanctions for not complying with the eligibility conditions.
- *Item 05 03 02 18 – Aid for potato starch:* In 2011, the budget appropriations were significantly under-used at around 20% of these appropriations. This was the result of exceptionally bad climatic conditions that had an unexpected impact on the level of production.
- *Item 05 03 02 50 – POSEI – Union support programmes:* As regards the POSEI, the higher implementation of the programmes on the direct aids was compensated by the lower rate observed for market measures (Article 05 02 11). The overall implementation in 2011 for the POSEI programmes, both market measures and direct aids, was around 99% of the budget appropriations.

B.3.2 Rural development (MFF 2.0.2)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	14 436	0	0	0	0	44	14 480	14 419	100%	14 597	44
PA	12 561	333	- 433	- 108	0	44	12 397	12 302	99%	11 493	81
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	19 725	10 703	14 419	1 599		- 71		21 770	10%		

Adjustments via Amending Budget 6/2011 concerned 05 04 05 01 *Rural development programmes*, and transfers mainly concerned 05 04 02 01 *Completion of the EAGGF Guidance Section – Objective 1 regions (2000-2006)*. For the current programming period, the actual expenditure declarations of the Member States received by the Commission in November were lower than the forecasts provided by the Member States at the beginning of September. With respect to the previous programming period, despite the significant number of programmes closed in 2011, the amounts involved were below the initial plans due to the complex and long-lasting closure proceedings.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	10 906	9 523	9 523	6 085	6 085	3 438	7 769	44%
2008	13 303	14 646	24 169	8 547	14 632	9 537	11 699	82%
2009	14 002	13 732	37 901	8 217	22 849	15 052	16 660	90%
2010	14 364	14 597	52 498	11 125	33 974	18 519	19 725	94%
2011	14 436	14 419	66 917	11 802	45 776	21 134	21 770	97%
2012	14 617							
2013	14 817							
TOTAL	96 444							

B.3.3 European Fisheries fund (MFF 2.0.3)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	658	0	0	0	0	0	658	657	100%	643	0
PA	458	0	0	- 10	0	0	448	446	100%	395	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	1 598	438	657	8		- 3		1 806	13%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	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	632	1 670	177	657	1 012	1 358	74%
2010	644	643	2 313	385	1 042	1 270	1 598	79%
2011	658	657	2 970	445	1 487	1 480	1 806	82%
2012	673							
2013	688							
TOTAL	4 340							

B.3.4 Common Fisheries Policy (MFF 2.0.4)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	211	2	0	52	0	0	265	261	99%	254	0
PA	183	17	0	60	- 3	0	257	237	92%	200	2
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	211	55	261	182		- 33		202	- 4%		

In total EUR 52 million were released from the reserve for 11 03 01 *International fisheries agreements* in commitments and in payments.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	316	216	216	142	142	73	211	35%
2008	318	261	477	208	350	123	219	56%
2009	265	261	738	198	548	166	212	78%
2010	278	254	992	193	741	196	211	93%
2011	263	265	1 257	236	977	202	202	100%
2012	266							
2013	287							
TOTAL	1 992							

B.3.5 LIFE + (MFF 2.0.5)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	340	0	0	0	1	10	351	343	98%	309	7
PA	262	10	0	- 42	0	5	235	205	87%	221	16
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	759	187	343	19		- 27		870	15%		

Budget line 07 03 07 *LIFE+ (Financial Instrument for the Environment - 2007 to 2013)* was decreased by EUR 36 million in payment appropriations, as the number of requests for payments in 2011 was below the initial estimates. Also in some instances, even if the interim progress reports were received, the thresholds for the second pre-financing payments were not met and payments

had to be postponed to 2012. As regards final payments, eligible expenses were sometimes lower than the estimates in the initial grant agreement.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	240	238	238	12	12	225	537	42%
2008	266	261	499	63	75	422	629	67%
2009	317	313	812	163	238	570	695	82%
2010	307	305	1 117	184	422	676	759	89%
2011	341	341	1 458	184	606	832	870	96%
2012	355							
2013	377							
TOTAL	2 203							

B.3.6 Others

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	70	0	0	0	22	7	99	69	69%	71	24
PA	74	1	0	- 3	3	7	83	68	82%	61	1
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	49	17	69	51		- 1		49	1%		

B.4

HEADING 3A: FREEDOM, SECURITY AND JUSTICE

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	1 123	24	41	10	5	58	1 262	1 234	98%	1 008	23
PA	800	26	44	- 14	5	71	933	871	93%	684	33
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	1 277	263	1 234	608		- 50		1 590	24%		

B.4.1

Solidarity and management of migration flows (MFF 3.1.1)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	612	24	21	0	- 3	31	685	678	99%	516	7
PA	410	15	20	- 25	- 10	50	461	438	95%	303	20
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	746	108	678	330		- 4		983	32%		

Amending Budget 4/2011 reinforced EU actions under the External Borders Fund, the European Return Fund and the European Refugee Fund due to high migratory pressure resulting from developments in the Southern Mediterranean. The reinforcement was allocated to support the efforts of the Member States most directly concerned, following the European Council conclusions of March 2011. The increase of payment appropriations corresponded to the additional pre-financing (75% for External Borders Fund and European Return Fund and 80% for European Refugee Fund).

It was possible to transfer some payment appropriations at the year end, in particular in relation to 18 03 03 *European Refugee Fund*, where EUR 18 million was available due to over-estimation of claims for final payments by beneficiaries, a relatively high occurrence of recovery orders, and late reception of the final reports for evaluation.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	314	303	303	1	1	302	365	83%
2008	386	313	616	159	160	444	488	91%
2009	459	526	1 142	383	543	571	583	98%
2010	510	485	1 627	293	836	736	746	99%
2011	622	646	2 273	401	1 237	971	983	99%
2012	788							
2013	981							
TOTAL	4 059							

B.4.2 Security and safeguarding liberties (MFF 3.1.2)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	134	0	- 10	0	0	4	128	122	96%	107	5
PA	59	0	0	- 17	- 1	4	46	41	89%	36	4
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	195	40	122	1		0		276	41%		

In commitments, an internal redeployment of EUR 10 million was made, mostly stemming from the delayed launching of the 2011 call for framework partners for budget line 18 05 09 *Prevention of and fight against crime*.

In payments, the consumption was lower than foreseen mainly in budget lines 18 05 08 *Prevention, preparedness and consequence management of terrorism* and 18 05 09 *Prevention of and fight against crime* partly due to the inability of final beneficiaries to ensure their own contribution to the projects at a time of financial crisis.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	58	58	58	0.3	0.3	57	90	63%
2008	69	67	125	20	20	104	131	79%
2009	91	91	216	40	60	140	147	95%
2010	107	107	323	34	94	195	195	100%
2011	124	122	445	40	134	276	276	100%
2012	142							
2013	147							
TOTAL	737							

B.4.3 Fundamental rights and justice (MFF 3.1.3)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	81	0	0	0	0	3	84	82	97%	78	2
PA	58	2	0	2	- 1	2	63	60	95%	54	1
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	138	53	82	7		- 33		127	-8%		

Adjustments were carried out in 18 06 06 *Criminal justice*, where progress in the procurements area, as well as the decision to use the reserve list of the action grants call for proposals 2010, led to additional payment needs.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	72	73	73	1	1	72	82	88%
2008	75	75	148	27	28	103	112	92%
2009	81	81	229	47	75	122	125	98%
2010	78	77	306	52	127	137	138	99%
2011	81	81	387	59	186	127	127	100%
2012	82							
2013	82							
TOTAL	552							

B.4.4 Others

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	296	0	30	10	9	20	365	351	96%	308	9
PA	273	8	24	25	17	15	362	332	92%	291	8
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	198	61	351	271		- 13		204	3%		

The increase of appropriations concerned 18 02 03 02 *European Agency for the Management of Operational Cooperation at the External Borders – Contribution to Title 3* due to the political situation in North Africa. Frontex operational activities in the Mediterranean Sea intensified significantly from May 2011. In addition, efforts were made to speed up the rate of payments.

B.5

HEADING 3B: CITIZENSHIP

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	683	0	235	0	0	110	1 028	931	91%	787	94
PA	646	72	235	- 2	- 1	125	1 075	956	89%	689	111
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	634	293	931	663		- 68		541	- 15%		

B.5.1 Public health and consumer protection (MFF 3.2.1)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	75	0	0	0	0	3	78	78	99%	76	0
PA	74	2	0	- 7	- 1	3	71	68	95%	77	2
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	161	52	78	15		- 7		164	2%		

Adjustments concerned mainly budget line 17 03 06 *EU action in the field of health*, where the award decision for the grants selected under Call 2011 had been postponed until October-November limiting the number of grants and contracts signed and consequently advances paid before end of 2011.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	20	20	20	6	6	14	172	8%
2008	71	70	90	21	27	63	181	35%
2009	79	79	169	48	75	94	180	52%
2010	73	73	242	57	132	110	161	72%
2011	75	75	317	56	188	130	164	68%
2012	77							
2013	80							
TOTAL	475							

B.5.2 Culture 2007 (MFF 3.2.2)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	58	0	0	0	0	8	65	60	92%	58	5
PA	50	0	0	0	- 1	10	58	52	88%	47	6
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	60	17	60	34		- 2		67	10%		

The implementation of budgetary appropriations was 100% in commitments and payments. The under-implementation relates to assigned revenue.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	48	44	44	20	20	24	48	50%
2008	49	45	89	31	51	38	51	75%
2009	56	52	141	42	93	48	53	91%
2010	58	54	195	42	135	60	60	100%
2011	62	58	253	48	183	66	67	99%
2012	63							
2013	65							
TOTAL	400							

B.5.3 Youth in action (MFF 3.2.3)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	130	0	0	0	0	72	202	157	78%	145	45
PA	120	0	0	0	1	76	197	149	75%	144	49
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	63	15	157	133		- 17		54	- 14%		

The implementation of budgetary appropriations was 100% in commitments and payments. The under-implementation relates to assigned revenue.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	48	44	44	20	20	24	48	50%
2008	49	45	89	31	51	38	51	75%
2009	56	52	141	42	93	48	53	91%
2010	58	54	195	42	135	60	60	100%
2011	62	58	253	48	183	54	54	100%
2012	63							
2013	65							
TOTAL	400							

B.5.4 Media (MFF 3.2.4)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	110	0	0	0	0	12	122	120	98%	113	2
PA	101	0	0	0	2	21	124	115	93%	108	9
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	93	50	120	65		- 7		91	- 2%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	85	85	85	46	46	39	94	41%
2008	103	103	188	80	126	62	89	70%
2009	107	107	295	95	221	74	95	78%
2010	111	102	397	93	314	81	94	86%
2011	114	105	502	99	413	86	91	95%
2012	116							
2013	119							
TOTAL	756							

B.5.5 Europe for citizens (MFF 3.2.5)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	29	0	0	0	4	1	34	34	99%	33	0
PA	22	0	0	3	3	1	28	28	98%	24	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	27	13	34	14		- 2		31	13%		

Budget line 16 05 05 01 *Europe for Citizens* was reinforced due to the volume of payments initially foreseen in 2010 but postponed to 2011 and to a substantially increased execution rate following simplification measures recently introduced by EACEA.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	25	22	22	12	12	11	13	85%
2008	30	27	49	18	30	17	22	75%
2009	35	31	80	25	55	22	22	100%
2010	36	32	112	23	78	27	27	100%
2011	36	33	145	27	105	31	31	100%
2012	32							
2013	30							
TOTAL	224							

B.5.6 Civil protection (MFF 3.2.6)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	18	0	0	0	0	1	20	17	86%	15	1
PA	18	0	0	0	- 2	1	17	13	74%	9	1
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	26	11	17	2		- 2		28	7%		

Implementation of the civil protection has improved over the last years. Anyway, a full implementation of the instrument is very difficult to achieve, because of the unpredictability of disasters and the need to keep sufficient resources available with a view to facilitate a response whenever they occur.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	15	8	8	2	2	6	15	40%
2008	21	15	23	5	7	16	20	80%
2009	18	14	37	8	15	21	22	94%
2010	18	14	51	9	24	26	26	99%
2011	18	16	67	12	36	28	28	100%
2012	19							
2013	20							
TOTAL	129							

B.5.7 Communication actions (MFF 3.2.7)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	95	0	0	0	0	1	96	94	98%	94	1
PA	87	2	0	3	0	1	92	88	96%	84	3
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	74	50	94	38		- 12		68	- 9%		

B.5.8 EU Solidarity Fund (MFF 3.2.8)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	0	0	235	0	0	0	235	197	84%	80	38
PA	0	67	235	0	0	0	302	264	87%	13	38
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	67	67	197	197		0		0	- 100%		

B.5.9 Others

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	169	0	0	0	- 4	12	176	174	99%	174	2
PA	175	0	0	- 2	- 1	12	185	181	98%	183	3
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	62	17	174	164		- 17		38	- 39%		

B.6 HEADING 4: EU AS A GLOBAL PLAYER

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	8 601	42	48	65	45	287	9 088	8 808	97%	8 247	272
PA	7 144	38	34	- 117	- 8	274	7 366	7 102	96%	7 487	145
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	18 332	4 740	8 808	2 363		- 470		19 567	7%		

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

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	1 797	5	0	0	0	43	1 845	1 801	98%	1 586	42
PA	1 444	5	0	- 163	- 21	43	1 308	1 262	97%	1 473	37
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	4 977	1 140	1 801	122		- 118		5 998	8%		

In commitments, adjustments were made to compensate the change of the status of Montenegro and Iceland from potential candidate countries to candidate countries.

The most significant adjustments of payment appropriations concerned the following budget lines:

Increases:

- 05 05 02 *Instrument for Pre-accession Assistance for Rural Development (IPARD)* EUR 30 million as a result of revised pre-financing rules of IPARD;
- 22 02 02 *Transition and institution-building assistance to potential candidate countries* EUR 30 million following the adoption of the Financing Agreements for Serbia and Albania;
- 13 05 01 02 *Instrument for structural policies for pre-accession – Closure of pre-accession assistance, relating to eight applicant countries* EUR 28 million to cover payments, some of which were originally expected for 2010 from this line with no appropriations for 2011.

Decreases:

- 13 05 01 *Instrument for structural policies for pre-accession (ISPA) – Completion of other previous projects* EUR 164 million following delays in closing projects (extension of some deadlines, for some projects reimbursement due to the Commission instead of a final payment);
- 22 02 07 01 *Regional and Horizontal Programmes* EUR 57 million following the redirecting of grants for Turkey, Croatia, Bulgaria and Romania to innovative and green projects needing longer preparation;
- 22 02 01 *Transition and institution-building assistance to candidate countries* EUR 38 million due to delays in IPA 2007 programme for Turkey;
- 04 06 01 *Instrument for Pre-Accession (IPA) – Human resources development* EUR 27 million due to problems in the financial verification of grant expenditure carried out by the Turkish authorities.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	1 264	1 176	1 176	45	45	1 125	7 395	15%
2008	1 497	1 563	2 739	288	333	2 383	6 568	36%
2009	1 518	1 526	4 265	867	1 200	3 025	5 313	57%
2010	1 586	1 579	5 844	789	1 989	3 792	4 977	76%
2011	1 797	1 801	7 645	1 067	3 056	4 526	5 398	84%
2012	1 867							
2013	1 964							
TOTAL	11 492							

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

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	1 828	2	100	45	0	68	2 044	2 015	99%	1 805	28
PA	1 362	3	0	30	19	61	1 475	1 424	97%	1 511	31
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	4 028	874	2 015	551		- 84		4 534	13%		

The main adjustments to appropriations concerned the following:

- Budget line 19 08 01 02 *European Neighbourhood and Partnership financial assistance to Palestine, the peace process and UNRWA* +EUR 100 million in commitments, with a view to frontloading needs for 2012, and –EUR 41 million in payments.
- Budget line 19 08 01 03 *European Neighbourhood and Partnership financial assistance with Eastern Europe* was reinforced by +EUR 74 million in payments, since the new ENPI regulation accelerated payments.
- Budget line 19 08 01 01 *European Neighbourhood and Partnership financial cooperation with Mediterranean countries* after reprogramming (commitments +EUR 31 million, payments –EUR 98 million transferred by the Commission to Palestine and Eastern Europe lines).
- Budget line 19 08 02 01 *Cross-border cooperation (CBC) contribution from Heading 4* +EUR 21 million to cover additional payment needs transmitted by the Joint Management Authorities.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	1 653	1 652	1 652	413	413	1 200	3 659	33%
2008	1 675	1 674	3 326	727	1 140	2 129	3 766	57%
2009	1 617	1 620	4 946	989	2 129	2 739	3 871	71%
2010	1 776	1 771	6 717	1 237	3 366	3 243	4 028	81%
2011	1 976	1 975	8 692	1 394	4 760	3 824	4 534	84%
2012	2 326							
2013	2 319							
TOTAL	13 342							

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

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	2 539	0	56	83	0	64	2 742	2 602	95%	2 474	140
PA	2 074	13	29	- 74	18	64	2 124	2 074	98%	1 976	37
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	6 960	1 706	2 602	368		- 169		7 319	5%		

The main adjustments concerned following budget lines:

- Decreases in budget line 19 10 01 01 *Cooperation with developing countries in Asia*: EUR 25 million in commitments as consequence of the policy decision to reinforce sub-heading 4.0.2 (ENPI), particularly in the light of developments in the Southern Mediterranean, and EUR 56 million in payments, because two budget support payments for Nepal and Pakistan had been postponed and other payments for China, India, Indonesia, Bangladesh, Cambodia, Pakistan and EAC Executive Agency were delayed;
- Decrease of EUR 26 million in commitments in budget line 19 09 01 *Cooperation with developing countries in Latin America* as a financial reallocation from Venezuela, Mexico and Brazil to the Southern Mediterranean;
- Increase of EUR 126 million in commitments and EUR 29 million in payments in budget line 21 06 07 *Banana Accompanying Measures (BAM)* after the delayed adoption of new BAM measures only in 2011. Beside appropriations released from the reserve, appropriations frontloaded in 2010 in favour of 19 04 01 *European Instrument for Democracy and Human Rights (EIDHR)*, and 19 08 01 01 *European Neighbourhood and Partnership financial cooperation with Mediterranean countries* were now given back;
- Lifting of reserve (EUR 65 million in commitments and EUR 58 million in payments) for budget line 21 04 01 *Environment and sustainable management of natural resources, including energy*. Some contracts were signed only at end-December and EUR 30 million of payment appropriations were transferred from the line at year-end.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	2 179	2 150	2 150	406	406	1 710	6 137	28%
2008	2 250	2 272	4 422	694	1 100	3 273	6 357	51%
2009	2 382	2 383	6 805	1 095	2 195	4 535	6 674	68%
2010	2 441	2 439	9 244	1 390	3 585	5 545	6 960	80%
2011	2 680	2 553	11 797	1 940	5 525	6 158	7 319	84%
2012	2 585							
2013	2 649							
TOTAL	17 165							

B.6.4 Instrument for Stability (MFF 4.0.4)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	290	0	0	0	0	3	293	291	100%	224	1
PA	198	2	0	- 8	8	2	201	174	87%	154	3
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	301	109	291	65		- 7		412	37%		

Contracts under 19 06 01 01 *Crisis response and preparedness (Instrument for Stability)* were delayed following administrative reorganisation.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	139	136	136	19	19	113	165	68%
2008	181	176	312	114	130	164	211	78%
2009	186	186	498	137	270	211	249	84%
2010	219	219	717	150	420	261	301	86%
2011	290	290	1 007	174	594	377	412	91%
2012	309							
2013	372							
TOTAL	1 697							

B.6.5 Humanitarian aid (MFF 4.0.5)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	825	0	0	249	2	7	1 082	1 081	100%	1 037	1
PA	786	3	0	223	2	5	1 019	1 014	100%	950	5
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	579	352	1 081	662		- 21		626	8%		

(million EUR)

Summary table of Budget Authority transfers:				
	CA increase	From EAR	PA increase	From EAR
23 02 01 Humanitarian Aid				
DEC 008	55	55	28	28
DEC 019	60	60	30	
DEC 031	55	55	28	28
DEC 034			85	
DEC 049	34	29	20	20
23 02 02 Food Aid				
DEC 031	45	45	23	23
DEC 034			10	
TOTAL	249	244	223	100

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	732	732	732	465	465	266	381	70%
2008	931	931	1 663	801	1 266	383	421	91%
2009	887	886	2 549	773	2 039	474	511	93%
2010	1 044	1 034	3 583	947	2 986	547	579	94%
2011	1 076	1 075	4 658	1 012	3 998	610	626	97%
2012	849							
2013	875							
TOTAL	6 394							

B.6.6 Macroeconomic assistance (MFF 4.0.6)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	105	0	- 104	0	0	0	1	1	100%	90	0
PA	89	0	0	- 3	- 2	0	83	55	66%	101	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	120	55	1	0		- 20		45	- 62%		

Commitment appropriations were decreased via Amending Budget 6/2011, primarily with a view to frontloading the 2012 needs for Palestine. The appropriations were made available due to the cancelled Macro Financial Assistance (MFA) operation in Kosovo (EUR 51 million) and operations in favour of the Kyrgyz Republic (EUR 30 million) and Georgia (EUR 23 million) which could not be finalised by the end of 2011.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	58	58	58	20	20	38	99	38%
2008	19	18	76	40	60	16	77	20%
2009	82	81	157	16	76	81	131	62%
2010	90	90	247	71	147	100	120	83%
2011	1	1	248	55	202	45	45	100%
2012	96							
2013	137							
TOTAL	483							

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

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	327	0	0	0	0	9	336	332	99%	287	4
PA	272	0	0	32	0	9	313	309	98%	256	3
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	177	89	332	219		- 8		192	8%		

Reinforcements of payment appropriations concerned budget line 19 03 01 02 *EULEX Kosovo* (EUR 27 million) due to the extension of EULEX Kosovo mission and 19 03 01 04 *Other crisis management measures and operations* (EUR 5 million) due to the increase of costs of EUJUST LEX mission, mainly based in Iraq.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	159	157	157	48	48	109	168	65%
2008	285	287	444	191	239	205	252	81%
2009	243	243	687	314	553	129	169	76%
2010	282	281	968	251	804	157	177	88%
2011	327	327	1 295	305	1 109	179	192	93%
2012	363							
2013	406							
TOTAL	2 065							

B.6.8 EC guarantees for lending operations (MFF 4.0.8)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	139	0	0	0	0	0	139	139	100%	94	0
PA	139	0	0	0	0	0	139	139	100%	94	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	0	0	139	139		0		0	0%		

B.6.9 Industrialised countries instrument (ICI) (MFF 4.0.10)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	25	0	0	0	0	0	25	25	99%	24	0
PA	19	0	0	1	0	0	20	20	97%	20	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	57	18	25	1		- 2		61	6%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	22	22	22	2	2	20	39	51%
2008	28	25	47	8	10	33	46	72%
2009	29	25	72	10	20	48	56	86%
2010	24	24	96	19	39	52	57	91%
2011	26	25	121	20	59	57	61	93%
2012	26							
2013	24							
TOTAL	179							

B.6.10 Democracy and Human rights (MFF 4.0.11)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	167	29	0	- 29	0	7	174	171	98%	166	3
PA	142	5	0	- 9	1	5	143	132	92%	160	5
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	308	95	171	37		- 4		343	11%		

The transfer of commitment appropriations concerned budget line 19 04 01 *European Instrument for Democracy and Human Rights* as a return of appropriations that had been frontloaded in 2010, whereas in budget line 19 04 05 *Completion of former cooperation* assigned revenue replaced a part of fresh payment appropriations.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	141	140	140	28	28	110	287	38%
2008	147	147	287	59	87	196	286	69%
2009	157	157	444	101	188	244	308	79%
2010	193	163	607	151	339	245	308	79%
2011	138	167	774	130	469	282	393	82%
2012	176							
2013	176							
TOTAL	1 128							

B.6.11 Instrument for Nuclear Safety Cooperation (MFF 4.0.12)

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	76	0	0	0	0	0	76	76	100%	71	0
PA	68	0	0	10	- 8	0	70	70	99%	89	0
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	215	34	76	35		- 6		215	0%		

In budget line 19 06 04 02 *EU contribution to the European Bank for Reconstruction and Development for the Chernobyl Shelter Fund* a reinforcement of EUR 10 million was needed to respect the political agreement on completing the contribution to Chernobyl funds under the Multiannual Indicative Programme.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2007	70	70	70	11	11	59	293	20%
2008	73	72	142	18	29	113	278	41%
2009	74	74	216	19	48	168	247	68%
2010	70	70	286	60	108	178	215	83%
2011	76	76	362	64	172	190	215	88%
2012	77							
2013	79							
TOTAL	519							

B.6.12 Others

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	230	6	- 4	- 29	+ 43	86	331	274	83%	391	7
PA	452	7	5	- 56	- 23	85	471	430	91%	703	18
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments	Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)			
RAL	608	267	274	163	- 30		423	-31%			

Commitment appropriations of budget line 01 03 01 01 *European Bank for Reconstruction and Development - Provision of paid-up shares of subscribed capital* were decreased by EUR 35 million, as the capital increase of the EBRD was funded through the incorporation of unrestricted reserves and not by disbursement from the EU budget.

Payment appropriations of 21 02 03 *Facility for rapid response to soaring food prices in developing countries* were decreased by EUR 40 million as several payments were postponed to 2012 due to the delays in partner International Organisations submitting their final reports.

B.7 HEADING 5: ADMINISTRATION**B.7.1 Administration (all institutions)****(million EUR)**

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	Internal transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	8 171	9	0	0	0	785	8 967	8 454	94%	7 997	303
PA	8 169	745	0	1	0	798	9 716	8 360	86%	7 895	1 012
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	722	631	8 454	7 728		- 81		737	2%		

B.7.2 Commission Administration**(million EUR)**

Implementation Table											
	Initial budget	Carryover from 2010	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2011	Rate	Actual 2010	Carry-over to 2012
CA	4 743	0	0	0	0	292	5 037 ⁶	4 884	97%	5 086	125
PA	4 741	357	0	1	0	294	5 395 ⁷	4 848	90%	5 039	447
	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payments on 2011 commitments		Decommitments 2011		RAL as at 31.12.2011	Evolution of the RAL (%)		
RAL	379	301	4 884	4 547		- 76		339	- 11%		

The carryover to 2012 includes assigned revenue of EUR 125 million in commitments and EUR 160 million in payments. EUR 27 million of voted commitment appropriations remained unused. The situation of payments was the following; EUR 73 million of payment appropriations carried over automatically from 2010 were cancelled, EUR 313 million of the year's appropriations remained unimplemented, of which EUR 287 million carried forward to 2012.

The under-implementation for salaries and pensions arises directly from the rejection by the Council of the salary adjustment for 2011. This decision came too late in the year for the appropriations to be put to other uses, and the amounts cannot be carried over, since pension and salary appropriations must be paid in their year of origin.

6 Includes the unused reserve of EUR 1.4 million of budget line XX 01 01.

7 Includes the unused reserve of EUR 1.4 million of budget line XX 01 01.

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 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
01 01 01	Expenditure related to staff in active employment of 'Economic and financial affairs' policy area	53.85	0.05	0.38	0.00	2.60	56.89	55.54	98%	52.04	1.34
02 01 01	Expenditure related to staff in active employment of 'Enterprise' policy area	69.43	0.07	0.50	0.00	3.42	73.41	71.68	98%	70.10	1.73
03 01 01	Expenditure related to staff in active employment of 'Competition' policy area	74.89	0.07	0.53	0.00	3.66	79.15	77.28	98%	74.49	1.86
04 01 01	Expenditure related to staff in active employment of 'Employment and social affairs' policy area	58.33	0.06	0.42	0.00	2.99	61.79	60.34	98%	63.56	1.45
05 01 01	Expenditure related to staff in active employment of 'Agriculture and rural development' policy area	98.06	0.09	0.70	0.00	4.82	103.68	101.23	98%	98.76	2.44
06 01 01	Expenditure related to staff in active employment of 'Energy and transport' policy area	33.69	0.09	0.24	0.00	3.14	37.17	36.33	98%	94.25	0.84
07 01 01	Expenditure related to staff in active employment of 'Environment' policy area	59.01	0.06	0.42	0.00	2.92	62.41	60.94	98%	60.25	1.47
08 01 01	Expenditure related to staff in active employment of 'Research' policy area	9.06	0.01	0.06	0.00	0.45	9.58	9.35	98%	9.17	0.23
09 01 01	Expenditure related to staff in active employment of 'Information society and media' policy area	38.66	0.04	0.28	0.00	1.98	40.96	39.99	98%	42.00	0.96
11 01 01	Expenditure related to staff in active employment of 'Maritime affairs and Fisheries' policy area	28.92	0.03	0.21	0.00	1.42	30.57	29.85	98%	29.07	0.72
12 01 01	Expenditure related to staff in active employment of 'Internal market' policy area	46.45	0.04	0.33	0.00	2.27	49.10	47.94	98%	46.00	1.16
13 01 01	Expenditure related to staff in active employment of 'Regional policy' policy area	57.65	0.06	0.41	0.00	2.85	60.96	59.52	98%	58.50	1.44
14 01 01	Expenditure related to staff in active employment of 'Taxation and customs union' policy area	42.75	0.04	0.31	0.00	2.11	45.21	44.14	98%	43.38	1.06

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
15 01 01	Expenditure related to staff in active employment of 'Education and culture' policy area	51.13	0.05	0.36	0.00	2.55	54.09	52.82	98%	52.37	1.27
16 01 01 01	Expenditure related to staff in active employment of 'Communication' policy area: Headquarters	60.67	0.05	0.43	0.00	2.83	63.98	62.47	98%	54.15	1.51
17 01 01	Expenditure related to staff in active employment of 'Health and consumer protection' policy area	75.76	0.07	0.54	0.00	3.65	80.02	78.13	98%	73.33	1.89
18 01 01	Expenditure related to staff in active employment of 'Area of freedom, security and justice' policy area	58.33	0.05	0.42	0.00	2.64	61.44	59.98	98%	49.54	1.45
19 01 01 01	Expenditure related to staff in active employment of 'External relations' Directorates-General	6.72	0.14	0.05	-0.06	2.45	9.29	9.07	98%	92.64	0.17
19 01 01 02	Expenditure related to staff in active employment of 'External relations' delegations	7.15	0.55	0.00	0.06	0.01	7.77	7.21	93%	93.90	0.01
20 01 01 01	Expenditure related to staff in active employment of 'Trade' Directorate-General	45.77	0.04	0.33	-0.11	2.25	48.27	47.13	98%	46.03	1.14
20 01 01 02	Expenditure related to staff in active employment of 'Trade' delegations	13.47	0.01	0.00	0.11	0.00	13.59	13.57	100%	3.69	0.01
21 01 01 01	Expenditure related to staff in active employment of 'Development' Directorates-General	76.54	0.05	0.55	-0.70	3.27	79.71	77.80	100%	56.65	1.91
21 01 01 02	Expenditure related to staff in active employment of 'Development' delegations	83.95	0.27	0.00	0.70	0.03	84.96	84.60	100%	85.91	0.09
22 01 01 01	Expenditure related to staff in active employment of 'Enlargement' Directorate-General	23.37	0.02	0.17	-0.07	1.13	24.62	24.03	98%	23.03	0.58
22 01 01 02	Expenditure related to staff in active employment of 'Enlargement' delegations	8.81	0.03	0.00	0.07	0.00	8.91	8.88	100%	8.67	0.01
23 01 01	Expenditure related to staff in active employment of 'Humanitarian aid' policy area	19.57	0.02	0.14	0.00	0.87	20.60	20.11	98%	16.09	0.49

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
25 01 01 01	Expenditure related to staff in active employment 'Commission's policy coordination and legal advice' policy area	138.18	0.13	0.99	0.00	6.73	146.03	142.58	98%	136.81	3.44
26 01 01	Expenditure related to staff in active employment in 'Commission's administration' policy area	103.13	0.10	0.74	0.00	5.05	109.01	106.44	98%	103.50	2.57
27 01 01	Expenditure related to staff in active employment of 'Budget' policy area	40.71	0.04	0.29	0.00	1.99	43.03	42.01	98%	40.77	1.01
28 01 01	Expenditure related to staff in active employment of 'Audit' policy area	9.35	0.01	0.07	0.00	0.44	9.86	9.63	98%	8.48	0.23
29 01 01	Expenditure related to staff in active employment of 'Statistics' policy area	62.42	0.06	0.45	0.00	3.06	65.98	64.42	98%	62.30	1.55
31 01 01	Expenditure related to staff in active employment of 'Language services' policy area	311.04	0.30	2.22	0.00	15.27	328.82	321.05	98%	311.98	7.75
32 01 01	Expenditure related to staff in active employment of 'Energy' policy area	54.34	0.00	0.39	0.00	1.35	56.08	54.72	98%	0.00	1.35
TOTAL		1 921.16	2.7	12.93	0	90.2	2 026.94	1 980.78	98%	2061.41	45.13

External Staff Working within the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
01 01 02 01	External staff	3.71	2.14	1.18	0.38	0.00	7.41	4.55	61%	3.73	2.51
02 01 02 01	External staff	5.75	2.21	0.00	-0.47	0.01	7.51	5.35	71%	5.82	1.80
03 01 02 01	External staff	6.26	2.27	0.00	-0.78	0.03	7.77	5.67	73%	5.48	1.77
04 01 02 01	External staff	4.11	2.14	0.00	-0.29	0.13	6.09	3.96	65%	4.66	1.83
05 01 02 01	External staff	3.51	0.68	0.00	0.36	0.00	4.55	3.60	79%	3.22	0.85
06 01 02 01	External staff	2.41	0.87	0.38	-0.02	0.02	3.67	2.50	68%	4.99	0.97
07 01 02 01	External staff	6.36	2.18	0.00	0.11	0.05	8.69	5.89	68%	4.85	2.13
08 01 02 01	External staff	0.22	0.00	0.00	0.00	0.00	0.22	0.13	59%	0.20	0.09
09 01 02 01	External staff	2.38	0.48	0.00	0.11	0.00	2.97	2.26	76%	2.14	0.68
11 01 02 01	External staff	2.50	0.50	0.00	0.00	0.00	3.00	2.59	86%	2.50	0.39
12 01 02 01	External staff	6.46	2.96	0.00	0.01	0.00	9.43	6.17	65%	6.15	3.11
13 01 02 01	External staff	2.11	0.45	0.00	0.44	0.00	2.99	2.15	72%	2.20	0.81

External Staff Working within the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
14 01 02 01	External staff	5.85	4.02	0.45	-0.03	0.00	10.29	6.04	59%	5.93	4.06
15 01 02 01	External staff	3.90	1.02	0.00	0.47	1.04	6.43	4.14	64%	4.27	2.21
16 01 02 01	External staff	7.15	2.91	0.44	0.31	0.01	10.81	7.61	70%	6.40	2.75
17 01 02 01	External staff	7.72	2.07	0.00	0.36	0.04	10.20	7.95	78%	7.09	2.00
18 01 02 01	External staff	5.47	2.01	0.33	0.45	0.00	8.26	5.44	66%	4.65	2.16
19 01 02 01	External staff External relations' Directorates-General	1.20	1.09	0.04	0.25	0.00	2.58	1.53	59%	7.52	0.25
19 01 02 02	External staff of 'External relations' delegations	0.51	0.42	0.00	0.00	0.01	0.94	0.51	54%	30.96	0.01
20 01 02 01	External staff 'Trade' Directorate-General	3.62	1.52	0.23	-0.20	0.00	5.16	3.82	74%	3.45	1.29
20 01 02 02	External staff of 'Trade' delegations	5.96	0.02	0.00	0.00	0.00	5.98	5.96	100%	1.26	0.00
21 01 02 01	External staff of 'Development' Directorates-General	7.28	1.33	-0.19	-0.22	0.00	8.20	6.17	75%	4.80	1.19
21 01 02 02	External staff of 'Development' delegations	1.31	0.39	0.00	0.00	0.01	1.71	1.31	77%	29.26	0.01
22 01 02 01	External staff of 'Enlargement' Directorate-General	3.34	0.47	0.00	-0.28	0.00	3.53	3.18	90%	3.29	0.32
22 01 02 02	External staff of 'Enlargement' delegations	1.41	0.04	0.00	0.00	0.00	1.46	1.41	97%	2.95	0.00
23 01 02 01	External staff	2.10	0.69	0.20	-0.03	0.00	2.96	2.25	76%	1.83	0.69
25 01 02 01	External staff	6.34	0.96	0.00	-0.53	0.00	6.76	5.43	80%	4.84	1.14
26 01 02 01	External staff	5.72	1.11	0.15	0.23	0.86	8.07	5.82	72%	5.97	2.16
27 01 02 01	External staff	4.42	2.37	0.00	0.16	2.04	9.00	5.53	61%	6.00	3.17
27 01 02 09	External staff Non-decentralised management	2.59	0.00	-2.54	-0.02	0.00	0.03	0.00	0%	0.00	0.00
28 01 02 01	External staff	0.89	0.57	0.00	-0.02	0.13	1.57	1.24	79%	0.98	0.25
29 01 02 01	External staff	5.53	2.26	-0.30	-0.14	0.22	7.57	5.30	70%	5.82	1.83
31 01 02 01	External staff	9.90	0.76	0.00	-0.59	0.82	10.89	9.42	87%	8.81	1.35
32 01 02 01	External staff	2.43	0.68	0.55	0.13	0.00	3.79	2.67	71%	0.00	0.81
TOTAL		140.42	43.59	0.92	0.15	5.42	190.49	137.55	72%	192.02	44.59

Other Management Expenditure of the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
01 01 02 11	Other management expenditure	4.26	1.50	1.41	0.19	0.12	7.49	4.91	66%	5.12	2.32
02 01 02 11	Other management expenditure	5.36	1.95	-0.74	-0.08	0.17	6.65	4.64	70%	4.96	1.31
03 01 02 11	Other management expenditure	6.83	2.97	-2.20	0.29	0.02	7.93	5.27	66%	6.08	2.33
04 01 02 11	Other management expenditure	5.50	3.48	0.52	0.20	0.38	10.08	6.42	64%	5.48	2.33
05 01 02 11	Other management expenditure	9.70	4.23	-0.30	-0.27	0.17	13.54	8.67	64%	8.45	3.75
06 01 02 11	Other management expenditure	2.73	1.56	0.23	0.02	0.07	4.61	3.12	68%	5.61	1.01
07 01 02 11	Other management expenditure	6.29	2.05	-0.38	0.14	0.24	8.34	5.71	69%	6.39	1.50

Other Management Expenditure of the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
08 01 02 11	Other management expenditure	0.44	0.06	0.00	0.00	0.00	0.50	0.33	67%	0.48	0.13
09 01 02 11	Other management expenditure	1.87	0.79	0.00	0.00	0.09	2.74	2.20	80%	2.35	0.45
11 01 02 11	Other management expenditure	2.96	0.45	0.06	0.02	0.01	3.49	2.73	78%	2.82	0.54
12 01 02 11	Other management expenditure	3.52	0.82	0.00	0.00	0.01	4.35	2.63	60%	3.50	1.29
13 01 02 11	Other management expenditure	3.43	0.74	0.00	0.00	0.02	4.19	3.30	79%	2.96	0.47
14 01 02 11	Other management expenditure	3.18	1.04	0.20	-0.14	0.13	4.41	3.22	73%	3.09	0.81
15 01 02 11	Other management expenditure	4.49	2.49	0.00	-0.09	3.43	10.31	5.69	55%	4.60	3.98
16 01 02 11	Other management expenditure	3.66	1.05	0.39	-0.33	0.02	4.78	3.56	74%	3.82	0.87
17 01 02 11	Other management expenditure	10.56	4.39	0.00	-0.56	0.31	14.70	10.30	70%	10.97	3.26
18 01 02 11	Other management expenditure	3.36	1.53	0.08	0.00	0.01	4.98	3.58	72%	2.87	1.09
19 01 02 11	Other management expenditure	0.64	1.39	0.00	-0.25	0.00	1.78	0.84	47%	8.22	0.09
20 01 02 11	Other management expenditure	4.73	1.09	0.10	0.00	0.01	5.93	4.56	77%	5.57	1.29
21 01 02 11	Other management expenditure	7.19	2.58	0.00	0.14	0.01	9.92	6.23	63%	5.67	2.83
22 01 02 11	Other management expenditure	2.00	0.62	0.14	0.07	0.18	3.02	2.11	70%	2.50	0.85
23 01 02 11	Other management expenditure	2.06	0.59	0.12	-0.05	0.07	2.78	1.94	70%	1.69	0.68
25 01 02 11	Other management expenditure	12.87	6.31	1.97	0.45	0.01	21.62	14.49	67%	13.54	6.33
26 01 02 11	Other management expenditure	18.95	10.14	0.51	-0.07	6.08	35.61	20.86	59%	20.01	14.03
27 01 02 11	Other management expenditure	8.24	4.07	0.00	-0.14	1.86	14.03	8.16	58%	9.35	5.67
27 01 02 19	Other management expenditure	9.52	0.00	-9.52	0.00	0.00	0.00	0.00	0%	0.00	0.00
28 01 02 11	Other management expenditure	0.49	0.29	-0.06	0.04	0.00	0.75	0.57	75%	0.48	0.13
29 01 02 11	Other management expenditure	4.72	1.00	-0.34	-0.03	0.16	5.51	3.85	70%	4.22	1.02
31 01 02 11	Other management expenditure	5.55	2.75	-0.02	0.08	2.50	10.86	7.07	65%	6.89	3.11
32 01 02 11	Other management expenditure	2.12	0.84	0.39	-0.13	0.16	3.38	2.24	66%	0.00	0.88
TOTAL		157.22	62.77	-7.44	-0.5	16.24	228.28	149.2	65%	157.69	64.35

Buildings and Related Expenditure of the Commission

Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
01 01 03 01	Expenditure related to equipment, furniture and services	3.90	1.70	0.00	0.00	0.79	6.39	4.28	67%	4.04	2.08
02 01 03	Expenditure related to equipment, furniture and services	5.03	2.28	0.00	0.00	1.03	8.34	5.62	67%	5.49	2.69
03 01 03	Expenditure related to equipment, furniture and services	5.43	2.43	0.00	0.00	1.10	8.96	6.03	67%	5.83	2.90
04 01 03	Expenditure related to equipment, furniture and services	4.23	2.08	0.00	0.00	0.88	7.18	4.89	68%	4.97	2.26
05 01 03	Expenditure related to equipment, furniture and services	7.11	3.22	0.00	0.00	1.45	11.78	7.94	67%	7.73	3.80
06 01 03	Expenditure related to equipment, furniture and services	2.44	3.07	0.00	0.00	0.69	6.20	4.81	78%	7.20	1.35
07 01 03	Expenditure related to equipment, furniture and services	4.28	1.96	0.00	0.00	0.87	7.11	4.80	68%	4.71	2.29
08 01 03	Expenditure related to equipment, furniture and services	0.66	0.30	0.00	0.00	0.13	1.09	0.73	67%	0.73	0.35
09 01 03	Expenditure related to equipment, furniture and services	2.80	1.37	0.00	0.00	0.58	4.75	3.23	68%	3.26	1.50
11 01 03	Expenditure related to equipment, furniture and services	2.10	0.95	0.00	0.00	0.43	3.47	2.34	67%	2.29	1.12
12 01 03	Expenditure related to equipment, furniture and services	3.37	1.50	0.00	0.00	0.68	5.55	3.73	67%	3.57	1.80
13 01 03	Expenditure related to equipment, furniture and services	4.18	1.91	0.00	0.00	0.85	6.94	4.68	67%	4.57	2.23
14 01 03	Expenditure related to equipment, furniture and services	3.10	1.42	0.00	0.00	0.63	5.15	3.47	67%	3.39	1.66
15 01 03	Expenditure related to equipment, furniture and services	3.70	1.70	0.00	0.00	0.76	6.17	4.16	68%	3.99	1.98
16 01 03 01	Expenditure related to equipment, furniture and services	4.40	1.77	0.00	0.00	0.87	7.04	4.67	66%	4.16	2.34
17 01 03 01	Expenditure related to equipment, furniture and services of 'Health and consumer protection' policy area: Headquarters	5.49	2.39	0.00	0.00	1.11	8.99	6.03	67%	5.76	2.93
17 01 03 03	Buildings and related expenditure of 'Health and consumer protection' policy area: Grange	5.49	0.87	0.00	0.00	0.00	6.36	4.54	71%	5.46	1.47
18 01 03	Expenditure related to equipment, furniture and services	4.23	1.62	0.00	0.00	0.83	6.68	4.40	66%	3.89	2.25
19 01 03 01	Expenditure related to equipment, furniture and services	0.49	4.16	0.00	0.00	0.38	5.02	4.60	92%	7.28	0.32
20 01 03 01	Expenditure related to equipment, furniture and services	3.32	1.50	0.00	0.00	0.68	5.50	3.70	67%	3.62	1.77

Buildings and Related Expenditure of the Commission											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
21 01 03 01	Expenditure related to equipment, furniture and services of 'Development' Directorate-General	5.55	1.85	0.00	0.00	1.06	8.46	5.49	65%	4.44	2.95
22 01 03 01	Expenditure related to equipment, furniture and services	1.69	0.75	0.00	0.00	0.34	2.79	1.88	67%	1.83	0.90
23 01 03	Expenditure related to equipment, furniture and services	1.42	0.53	0.00	0.00	0.28	2.22	1.46	66%	1.26	0.76
25 01 03	Expenditure related to equipment, furniture and services	10.01	4.47	0.00	0.00	2.03	16.52	11.11	67%	10.74	5.35
26 01 03	Expenditure related to equipment, furniture and services	7.47	3.38	0.00	0.00	1.52	12.38	8.34	67%	8.18	3.99
26 01 22 02	Acquisition and renting of buildings in Brussels	206.76	3.62	0.00	-7.36	17.96	220.98	209.46	95%	218.58	10.70
26 01 22 03	Expenditure related to buildings in Brussels	78.59	38.01	0.00	11.38	12.87	140.85	78.99	56%	82.00	60.45
26 01 22 04	Expenditure for equipment in Brussels	7.09	4.07	0.00	-0.53	2.68	13.31	6.61	50%	5.84	6.22
26 01 22 05	Services and other operating expenditure in Brussels	5.87	2.41	0.00	0.08	1.40	9.77	6.66	68%	6.54	3.05
26 01 23 02	Acquisition and renting of buildings in Luxembourg	41.11	0.13	0.00	-0.84	0.76	41.16	41.10	100%	47.36	0.05
26 01 23 03	Expenditure related to buildings in Luxembourg	16.90	4.30	0.00	0.67	0.68	22.54	15.82	70%	17.45	5.66
26 01 23 04	Expenditure for equipment in Luxembourg	0.66	0.14	0.00	-0.04	0.07	0.83	0.62	74%	0.51	0.16
26 01 23 05	Services and other operating expenditure in Luxembourg	0.72	0.17	0.00	0.03	0.02	0.94	0.68	72%	0.68	0.15
26 01 23 06	Guarding of buildings in Luxembourg	5.60	0.86	0.00	0.28	0.00	6.74	5.61	83%	5.33	0.93
26 01 40 01	Security and monitoring	7.69	4.48	0.00	0.00	0.96	13.13	8.01	61%	6.20	4.78
26 01 40 02	Guarding of buildings in Brussels	31.28	16.24	0.00	-4.48	3.41	46.44	29.12	63%	34.23	16.56
27 01 03	Expenditure related to equipment, furniture and services	2.95	1.33	0.00	0.00	0.60	4.88	3.29	67%	3.22	1.58
28 01 03	Expenditure related to equipment, furniture and services	0.68	0.28	0.00	0.00	0.14	1.09	0.72	67%	0.67	0.36
29 01 03	Expenditure related to equipment, furniture and services	4.52	2.03	0.00	0.00	0.92	7.48	5.03	67%	4.87	2.42
31 01 03 01	Expenditure related to equipment, furniture and services	22.54	10.19	0.00	0.00	4.59	37.32	25.14	67%	24.40	12.04
32 01 03	Expenditure related to equipment, furniture and services	3.94	0.00	0.00	0.00	0.62	4.56	2.50	55%	0.00	2.06
TOTAL		538.79	137.44	0	-0.81	67.65	743.06	556.29	61%	576.27	180.21

Representation Offices											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
16 01 02 03	Local staff of 'Communication' Directorate-General: Representation offices	15.70	0.00	0.00	0.00	0.02	15.71	15.31	97%	16.12	0.10
16 01 03 03	Buildings and related expenditure of 'Communication' Directorate-General: Representation offices	25.10	4.32	0.00	0.00	0.13	29.55	23.24	79%	25.77	5.67
TOTAL		40.8	4.32	0	0	0.15	45.26	38.55	85%	41.89	5.77

External Relations Delegations											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
19 01 02 12	Other management expenditure of 'External relations' delegations	0.47	1.44	0.00	0.00	0.00	1.92	0.50	26%	7.94	0.01
19 01 03 02	Buildings and related expenditure of 'External relations' delegations	3.33	15.30	0.00	0.00	0.09	18.72	3.33	18%	76.64	0.09
20 01 02 12	Other management expenditure of 'Trade' delegations	1.76	0.06	0.00	0.00	0.00	1.81	1.74	96%	0.32	0.02
20 01 03 02	Buildings and related expenditure of 'Trade' delegations	12.52	0.55	0.00	0.00	0.00	13.07	12.52	96%	3.07	0.00
21 01 02 12	Other management expenditure of 'Development' delegations	4.69	1.31	0.00	0.00	0.00	6.00	4.67	78%	7.53	0.06
21 01 03 02	Buildings and related expenditure of 'Development' delegations	33.40	12.73	0.00	0.00	0.07	46.20	33.40	72%	71.47	0.07
22 01 02 12	Other management expenditure of 'Enlargement' delegations	0.71	0.13	0.00	0.00	0.00	0.85	0.71	84%	0.76	0.01
22 01 03 02	Buildings and related expenditure of 'Enlargement' delegations	5.09	1.28	0.00	0.00	0.01	6.38	5.09	80%	7.21	0.01
TOTAL		61.97	32.80	0.00	0.00	0.17	94.95	61.96	65%	174.94	0.27

Interinstitutional Cooperation in the Social Sphere											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
26 01 50 04	Interinstitutional Cooperation in the Social Sphere	8.08	2.93	0.00	-2.01	14.77	23.76	13.05	55%	12.80	10.20
TOTAL		8.08	2.93	0.00	-2.01	14.77	23.76	13.05	55%	12.80	10.20

Other Specific Administrative Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
01 01 03 04	Other working expenditure	0.85	0.21	-0.52	-0.09	0.00	0.46	0.27	59%	0.83	0.15
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	0.30	0.24	0.00	0.00	0.00	0.54	0.25	45%	0.26	0.22
15 01 60 01	Library stocks. subscriptions and purchase and preservation of books	2.73	0.82	0.00	0.00	0.10	3.65	2.74	75%	2.64	0.79
15 01 61	Cost of organising graduate traineeships with the institution	7.09	0.86	0.00	0.00	1.01	8.96	7.23	81%	7.26	1.71
16 01 03 04	Other working expenditure	1.55	0.22	0.00	0.00	0.00	1.77	1.48	84%	1.46	0.26
25 01 01 03	Salaries. allowances and payments of members of the institution	9.04	0.00	0.00	0.09	0.00	9.13	9.05	99%	10.18	0.00
25 01 02 03	Special advisers	0.63	0.34	0.00	0.00	0.00	0.97	0.41	42%	0.47	0.23
25 01 02 13	Other management expenditure of members of the institution	4.17	1.14	0.46	-0.19	0.01	5.60	3.88	69%	3.61	0.91
25 01 07 01	Codification of Community law	1.20	0.69	-0.75	0.00	0.00	1.14	0.32	28%	0.85	0.35
25 01 08 01	Legal expenses	3.88	2.69	0.00	0.00	0.89	7.47	4.42	59%	3.83	2.74
26 01 10 01	Consolidation of Community law	1.50	0.17	0.00	0.00	0.00	1.67	0.89	53%	2.26	0.77
26 01 11 01	Official Journal of the European Union	12.18	3.24	0.00	-0.70	1.72	16.44	11.56	70%	11.15	3.30
26 01 50 01	Medical service	6.35	1.86	0.00	-0.28	2.08	10.01	6.32	63%	6.61	3.06
26 01 50 02	Competitions. selection and recruitment expenditure	1.95	0.82	0.00	-0.32	0.15	2.60	1.65	64%	1.81	0.57

Other Specific Administrative Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
26 01 50 06	Institution officials temporarily assigned to national civil services. to international organisations or to public or private institutions or undertakings	0.40	0.04	0.00	-0.17	0.01	0.27	0.19	71%	0.20	0.05
26 01 50 07	Damages	0.15	5.76	6.32	0.00	0.00	12.23	12.12	99%	0.19	0.11
26 01 50 08	Miscellaneous insurances	0.06	0.03	0.00	0.00	0.00	0.09	0.05	61%	0.04	0.02
26 01 50 09	Language courses	4.06	2.02	0.00	0.00	1.60	7.68	4.31	56%	4.70	3.21
27 01 04	Support expenditure for operations of Budget policy area	0.23	0.12	-0.08	0.00	0.00	0.27	0.13	51%	0.29	0.12
27 01 12 01	Financial charges	0.58	0.48	0.00	0.00	0.00	1.06	0.33	31%	0.76	0.15
27 01 12 02	Coverage of expenditure incurred in connection with treasury management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	4.17	0.00
27 01 12 03	Purchase of financial information on the solvency of beneficiaries of European budget funds and of Commission debtors	0.21	0.08	0.00	0.00	0.00	0.28	0.09	30%	0.14	0.12
32 01 06	Euratom contribution for operation of the Supply Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00
TOTAL		59.11	21.83	5.43	-1.66	7.57	92.29	67.69	73%	63.71	18.84

Other Operational Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
01 02 02	Coordination and surveillance of economic and monetary union	9.00	0.00	0.00	0.00	0.05	9.05	7.47	83%	6.83	0.00
03 03 02	Damage requests resulting from legal procedures against the Commission's decisions in the field of competition policy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.05	0.00
16 02 04	Operation of radio and television studios and audiovisual equipment	6.50	0.00	0.00	0.00	0.00	6.50	6.50	100%	5.83	0.00
16 03 02 02	European Public Spaces	1.44	0.00	0.00	0.00	0.00	1.44	1.25	87%	0.66	0.00
16 04 02 02	Online summary of legislation (SCAD+)	0.60	0.00	0.00	-0.34	0.00	0.26	0.26	100%	0.00	0.00
16 04 04	Written publications for general use	2.80	0.00	0.50	0.34	0.03	3.67	3.61	99%	3.20	0.02

Other Operational Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
24 02 04	Pilot Project - Developing an EU Evaluation Mechanism in the area of Anti-Corruption with a particular focus on identifying and reducing the costs of corruption in Public Procurement involving EU Funds	0.75	0.00	0.00	0.00	0.00	0.75	0.00	0%	0.00	0.75
25 01 06 01	Impact Assessment Board	0.05	0.00	0.00	-0.05	0.00	0.00	0.00	0%	0.00	0.00
25 01 09	Pilot Project – Interinstitutional system identifying long-term trends facing the EU	0.00	1.00	0.00	0.00	0.00	1.00	0.62	62%	0.00	0.00
25 02 01 01	Historical archives of the European Union	2.18	0.00	0.00	-0.03	0.00	2.14	2.14	100%	1.93	0.00
25 02 04 01	Documentary databases	0.80	0.00	0.12	0.03	0.00	0.95	0.95	99%	0.69	0.00
25 02 04 02	General publications	1.46	0.12	0.17	0.00	0.00	1.75	1.60	91%	1.21	0.04
26 03 02	PP Erasmus public administration programme	0.51	0.00	0.00	0.00	0.00	0.51	0.35	68%	0.54	0.00
26 03 03	PA Erasmus public administration programme	1.00	0.00	0.00	0.00	0.00	1.00	0.80	80%	0.00	0.00
TOTAL		27.09	1.12	0.79	-0.05	0.08	29.02	25.55	88%	20.94	0.81

Offices											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
24 01 06	European Anti-fraud Office (OLAF)	58.25	6.58	-0.40	0.00	0.01	64.44	54.57	85%	55.12	5.97
26 01 09 01	Publications Office	84.37	9.83	0.00	-0.80	14.53	107.92	89.63	83%	88.12	16.14
26 01 20	European Personnel Selection Office	26.78	7.44	0.00	0.00	1.59	35.81	27.98	78%	28.47	6.59
26 01 21	Office for the Administration and Payment of Individual Entitlements	35.10	2.98	0.00	0.70	8.75	47.54	41.88	88%	39.32	5.63
26 01 22 01	Office for Infrastructure and Logistics in Brussels	68.88	5.34	-1.04	-0.45	7.65	80.38	73.38	91%	67.96	6.68
26 01 23 01	Office for Infrastructure and Logistics in Luxembourg	25.07	1.41	-0.40	0.00	0.00	26.08	24.44	94%	23.36	1.23
TOTAL		298.45	33.58	-1.84	-0.55	32.53	362.17	311.88	86%	302.35	42.24

Language Services											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
31 01 03 04	Technical equipment for conference rooms	1.35	1.72	0.00	0.00	0.14	3.21	2.22	69%	3.41	0.95
31 01 06 01	Interpreting and conference expenditure	24.00	3.80	-3.00	0.35	52.42	77.58	53.11	68%	49.91	23.29
31 01 06 02	Training and further training of conference interpreters	0.51	0.34	0.00	0.00	0.94	1.79	1.15	64%	1.22	0.53
31 01 06 03	Information technology expenditure of the 'Interpretation' Directorate-General	1.31	1.67	0.00	0.00	2.86	5.84	3.44	59%	2.89	2.35
31 01 07 01	Support services for the 'Translation' Directorate-General	14.25	5.13	-1.50	0.30	2.50	20.68	16.91	82%	14.32	3.11
31 01 07 02	Support expenditure for operations of 'Language services' policy area	1.78	0.79	0.00	-0.05	0.00	2.52	1.30	52%	1.77	1.13
31 01 08 01	Interinstitutional cooperation activities in the language field	0.69	0.39	-0.09	0.00	0.57	1.56	0.86	55%	0.92	0.68
TOTAL		43.89	13.84	-4.59	0.6	59.43	113.18	78.99	70%	74.44	32.04

B.7.3.2 Pensions

Pensions											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
30 01 13 01	Temporary allowances	2.62	0.00	0.00	0.00	0.00	2.62	2.01	77%	2.09	0.00
30 01 13 02	Pensions of former members and surviving dependants	4.76	0.00	0.00	0.00	0.00	4.76	4.45	93%	4.50	0.00
30 01 13 03	Weightings and adjustments to pensions and various allowances	0.46	0.00	0.00	0.00	0.00	0.46	0.22	48%	0.21	0.00
30 01 14 01	Allowances for staff assigned non-active status, retired in the interests of the service or dismissed	8.03	0.00	0.00	-2.60	0.00	5.43	4.98	92%	6.79	0.00
30 01 14 02	Insurance against sickness	0.27	0.00	0.00	0.00	0.00	0.27	0.12	43%	0.16	0.00
30 01 14 03	Weightings and adjustments to allowances	0.25	0.00	0.00	0.00	0.00	0.25	0.09	36%	0.17	0.00
30 01 15 01	Pensions, invalidity allowances and severance grants	1 182.67	0.00	-4.82	16.00	0.01	1 193.86	1 181.44	99%	1.124.25	0.00

Pensions											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
30 01 15 02	Insurance against sickness	39.01	0.00	0.00	-0.40	0.00	38.61	38.20	99%	36.41	0.00
30 01 15 03	Weightings and adjustments to pensions and allowances	39.94	0.00	0.00	-13.00	0.00	26.94	25.85	96%	30.60	0.00
TOTAL		1 278.01	0.00	-4.82	0.00	0.01	1 273.2	1 257.36	99%	1205.18	0.00

B.7.3.3 European Schools (MFF 5.0.4)

European Schools											
Official Position	Description	Initial Budget Payments	Carryover from 2010	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2011	Rate	Implementation 2010	Carryover to 2012
26 01 51 01	European Schools: Office of the representative of the Board of Governors (Brussels)	8.63	0.00	0.00	-1.01	0.00	7.62	7.62	100%	7.82	0.00
26 01 51 02	European Schools: Brussels I (Uccle)	25.33	0.00	0.00	0.00	0.00	25.33	25.33	100%	24.42	0.00
26 01 51 03	European Schools: Brussels II (Woluwe)	22.73	0.00	0.00	1.39	0.00	24.12	24.12	100%	22.11	0.00
26 01 51 04	European Schools: Brussels III (Ixelles)	23.36	0.00	0.00	-0.09	0.00	23.27	23.27	100%	21.74	0.00
26 01 51 05	European Schools: Brussels IV (Transition)	6.90	0.00	0.00	-0.29	0.00	6.60	6.60	100%	5.17	0.00
26 01 51 11	European Schools: Luxembourg I	27.29	0.00	0.00	-0.14	0.00	27.15	27.15	100%	26.33	0.00
26 01 51 12	European Schools: Luxembourg II	4.94	0.00	0.00	-0.23	0.00	4.71	4.71	100%	5.16	0.00
26 01 51 21	European Schools: Mol (BE)	6.96	0.00	0.00	-0.51	0.00	6.45	6.45	100%	7.29	0.00
26 01 51 22	European Schools: Frankfurt am Main (DE)	6.55	0.00	0.00	0.18	0.00	6.73	6.73	100%	5.94	0.00
26 01 51 23	European Schools: Karlsruhe (DE)	2.53	0.00	0.00	0.73	0.03	3.29	3.29	100%	2.89	0.00
26 01 51 24	European Schools: Munich (DE)	0.37	0.08	0.00	-0.06	0.00	0.39	0.31	79%	0.44	0.00
26 01 51 25	European Schools: Alicante (ES)	7.76	0.00	0.00	-0.53	0.00	7.24	7.24	100%	6.33	0.00
26 01 51 26	European Schools: Varese (IT)	11.13	0.00	0.00	-0.82	0.00	10.30	10.30	100%	10.21	0.00
26 01 51 27	European Schools: Bergen (NL)	4.98	0.00	0.00	0.50	0.00	5.48	5.48	100%	4.48	0.00
26 01 51 28	European Schools: Culham (UK)	4.50	0.00	0.00	0.80	0.00	5.30	5.30	100%	5.08	0.00
26 01 51 31	Union contribution to the Type 2 European Schools	2.50	0.00	0.00	4.92	0.00	7.42	4.85	65%	0.00	2.57
TOTAL		166.46	0.08	0.00	4.84	0.03	171.4	168.75	98%	155.41	2.57

B.7.4 RAL Overview

(million EUR)

	RAL as at 01.01.2011	Payments on RAL	Commitments 2011	Payment on 2011 commitments	Decommit- ments	RAL as at 31.12.2011	Evolution
Staff	3	2	1 979	1 979	0	0	-100%
External Staff	44	36	143	101	- 6	44	0%
Other Mgmt Exp.	63	49	158	99	- 17	56	- 11%
Buildings	137	132	578	424	- 6	153	+ 10%
Repr. Offices	4	4	40	35	0	6	+ 50%
Delegations	33	0	62	62	- 33	0	- 100%
Social Sphere	5	4	15	9	- 1	6	+ 20%
Other SP. Admin	22	17	65	50	- 7	13	- 40%
Other OP. Admin	20	16	26	10	- 1	19	- 5%
Offices	34	28	313	284	- 6	29	- 15%
Lang. Services	14	12	77	67	- 2	10	- 29%
Pensions	0	0	1 257	1 257	0	0	-
Schools	0	0	171	169	0	3	-
TOTAL	379	301	4 884	4 547	- 76	339	- 11%

PART C – Own Resources

C.1. BUDGET IMPLEMENTATION TABLE

(EUR)

Own Resources Related to the Financial Year 2011								
Title	Chapter	Budget Heading	Budget 2011 Final ⁸	Outturn 2011 ⁹	Outturn 2010	Difference Final Budget vs. Outturn	Outturn as %	Outturn variation as % (2011/2010)
			(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	123 400 000	131 728 815	145 607 642	8 328 815	106.75%	- 9.53%
	12	- customs duties	16 543 600 000	16 646 074 563	15 513 683 187	102 474 563	100.62%	7.30%
	13	- own resources accruing from VAT	14 125 977 050	14 076 620 542	13 392 516 750	- 49 356 508	99.65%	5.11%
	14	- own resources based on GNI	87 496 512 197	87 259 205 936	90 947 943 529	- 237 306 261	99.73%	- 4.06%
	15	- correction of budgetary imbalances granted to UK	0	51 857 520	- 128 002 984	51 857 520	-	- 140.51%
	16	- gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden	0	- 1 398 787	- 3 247 773	- 1 398 787	-	- 56.93%
		TOTAL	118 289 489 247	118 164 088 588	119 868 500 351	- 125 400 659	99.89%	- 1.42%

⁸ The figures in this column correspond to those in the 2011 budget (OJ L 68, 15.3.2011, p.1) plus Amending Budgets No 1/2011 to No 07/2011.

⁹ Provisional amounts.

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.

Own resources are budgeted in Title 1 of the General Statement of Revenue¹⁰ (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 1.23 % of the gross national income (GNI) of the EU.

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"). This resource ensures the match between the total expenditure and the total volume of resources. It is calculated as the difference between total expenditure and all other budgeted revenue, including the other own resources.

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.

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 the GNI based resource needed to balance the budget can be determined.

¹⁰ 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)¹¹. 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 draft budget 2012 as well as the updated forecasts for the year 2011 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 2011 own resources forecast was approved at the ACOR forecasts meeting of 17 May 2011 and budgeted in the Amending Budget No 4/2011.

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

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 15 December 2010, was fixed at EUR 126 527.1 million, which was EUR 3 620.1 million lower than the EUR 130 147.2 million in the DB, presented by the Commission in April 2010. In order to ensure equilibrium between budgeted revenue and expenditure this decrease was compensated by a 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 DB.

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.

In 2011, altogether seven amending budgets were adopted. Their impact on the revenue side of the 2011 budget is indicated in the next table.

(million EUR)

Amending Budgets in 2011						
Budget	Date of Adoption	Main Subject	Total Revenue 2011	Difference with Previous Budget	Total Amount of Own Resources	Difference with Previous Budget
Budget 2011	15/12/2010	- Final adoption budget 2011	126 527 133 762		125 105 765 530	
AB 1/2011	06/04/2011	- Mobilisation of the EU Solidarity Fund for an amount of EUR 182,4 million in commitment and payment appropriations relating to the effects of flooding disasters affecting Poland, Slovakia, Czech Republic, Hungary, Croatia and Romania.	126 527 133 762	0	125 105 765 530	0
AB 2/2011	05/07/2011	- Budgeting the surplus resulting from the implementation of the budget year 2010.	126 527 133 762	0	120 566 371 247	- 4 539 394 283
AB 3/2011	14/07/2011	- Mobilisation of the EU Solidarity Fund for an amount of EUR 19.5 million in commitment appropriations relating to the effects of flooding disasters affecting Slovenia, Croatia and Czech Republic.	126 527 133 762	0	120 566 371 247	0
AB 4/2011	28/09/2011	- Revision of the forecast of Traditional Own Resources, 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 2011; - Additional appropriations for the Frontex agency, the External Borders Fund, the European Return Fund and the European Refugee Fund to manage migration and refugee flows (EUR 3.9 million in payment appropriations); - Reduction of the level of payment appropriations for the Energy projects under the European Economic Recovery Plan (EERP), amounting to EUR 43.9 million.	126 527 133 762	0	120 566 371 247	0

AB 5/2011	28/10/2011	- Modification to the establishment plan of the European Data Protection Supervisor (EDPS), without additional budgetary request; - Modification to the establishment plan of the European External Action Service (EEAS), without additional budgetary request.	126 527 133 762	0	120 566 371 247	0
AB 6/2011	01/12/2011	Usual update in the forecast of revenue after the revision of the forecasts of own resources and other revenue; ▪ Creation of budget line 11 09 05 - Heading 2 — Programme to support the further development of an Integrated Maritime Policy, with commitment appropriations of EUR 23.14 million; ▪ Reallocation of EUR 113.4 million in commitment appropriations within Heading 4, EU as a Global Player (front-loading of appropriations to cover expenditure in the year 2012); ▪ Reinforcement of budget article 04 02 20 European Social Fund by EUR 3.25 million (Greece). Payment appropriations of EUR 300 000 are also requested; ▪ Increase of payment appropriations of EUR 200 million to meet outstanding needs which remain after the "Global Transfer" in heading 1b; ▪ Decrease of EUR 395 million in payment appropriations in 05 04 05 01 — Rural development programmes (difference between payment forecasts and declaration of payments submitted) reallocated between Heading 1a (EUR 142 million) and Heading 1b (EUR 253 million).	126 727 133 762	+200 000 000	118 289 489 247	- 2 276 882 000
AB 7/2011	13/12/2011	- Mobilisation of the EU Solidarity Fund for an amount of EUR 38 million in commitment and payment appropriations relating to the earthquake in Spain (EUR 21.1 million) and flooding in Italy (EUR 16.9 million)	126 727 133 762	0	118 289 489 247	0

C.5 BUDGET FORECASTS TABLE 2011 VERSUS 2010

(EUR)

Title	Chapter	Budget Heading	Budget 2011 ¹²		Budget 2010	Final Budget vs. Initial Budget	Variation as % (2011)	Variation as % (2011/2010)
			Initial (1)	Final ¹² (2)	Final ¹³ (3)	(4) = (2) - (1)	(5) = (4) / (1)	(6) = (2 - 3) / (3)
1		Own resources						
	11	-levies and other duties in the sugar sector	123 400 000	123 400 000	123 400 000	0	0.00%	0.00%
	12	- customs duties	16 653 700 000	16 543 600 000	15 595 800 000	- 110 100 000	- 0.66%	6.08%
	13	- own resources accruing from VAT	13 786 799 525	14 125 977 050	13 277 325 100	399 177 525	2.46%	6.39%
	14	- own resources based on GNI	94 541 866 005	87 496 512 197	90 273 463 621	- 7 045 353 808	- 7.45%	- 3.08%
	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	-	-
		TOTAL	125 105 765 530	118 289 489 247	119 269 988 721	- 6 816 276 283	- 5.45%	- 0.82%

12 The figures of the final budget correspond to those of the Amending Budget No 07/2011.

13 The figures of the final budget correspond to those of the Amending Budget No 08/2010.

C.6

BREAKDOWN OF THE TOTAL AMOUNT OF OWN RESOURCES BY MEMBER STATE

(EUR)

Member State	Initial budget 2011	Final budget 2011
Belgium	4 861 937 078	4 755 246 343
Bulgaria	384 548 391	372 488 284
Czech Republic	1 514 838 813	1 432 991 167
Denmark	2 569 461 165	2 415 813 185
Germany	24 620 006 225	23 413 461 737
Estonia	147 151 687	149 531 486
Ireland	1 442 160 031	1 300 965 902
Greece	2 339 492 793	2 108 116 481
Spain	10 687 001 293	10 592 681 968
France	20 463 985 126	19 400 534 464
Italy	16 317 602 181	15 312 684 264
Cyprus	198 505 539	186 481 772
Latvia	178 319 293	175 650 981
Lithuania	307 686 852	291 029 212
Luxembourg	289 934 894	296 556 077
Hungary	1 037 110 345	954 780 526
Malta	64 963 232	65 085 525
Netherlands	6 310 121 072	5 711 371 959
Austria	2 676 648 386	2 521 656 015
Poland	3 893 819 736	3 649 431 986
Portugal	1 684 278 427	1 602 606 486
Romania	1 313 594 123	1 178 462 588
Slovenia	417 308 165	390 732 494
Slovakia	725 501 486	686 973 306
Finland	1 845 988 567	1 825 252 766
Sweden	3 132 672 803	3 233 204 393
United Kingdom	15 681 127 827	14 265 697 880
Total	125 105 765 530	118 289 489 247

The figures of the final budget are those of the Amending Budget No 7/2011.

C.7 IMPLEMENTATION OF OWN RESOURCES

The custom duties collected amounted to 100.62 % of the amounts forecasted. The budgetary estimates were modified at the time the Amending Budgets No 4/2011 and 6/2011 were established (they were first increased by EUR 1.1 billion but later decreased by EUR 1.2 billion). These adjustments were based on one hand on the new macroeconomic forecasts of spring 2011 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 106.75 %.

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 2011 had a negative impact of EUR 49 million and EUR 237 million 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 positive amount of EUR 52 million 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 EUR 605 million and EUR 150 million 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 all Member States so there should be no net effect on the budget. However, a negative amount of EUR 1 million 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 2011 TRANSFERS OF APPROPRIATIONS

KEY

H	Financial Framework Heading
R	Reserve
CA	Commitment Appropriations
PA	Payment Appropriations

Nr	Article/ Item	H	R	Description	CA	PA
DEC 001	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	453 570	0
DEC 001	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 453 570	0
DEC 002	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	323 820	0
DEC 002	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 323 820	0
DEC 003	26 01 50 07	5	N	Damages	6 315 760	6 315 760
DEC 003	30 01 15 01	5	N	Pensions, invalidity allowances and severance grants	- 4 815 760	- 4 815 760
DEC 003	31 01 07 01	5	N	Translation expenditure	- 1 500 000	- 1 500 000
DEC 004	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	9 593 931	0
DEC 004	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 9 593 931	0
DEC 005	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	6 247 415	0
DEC 005	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 6 247 415	0
DEC 006	11 03 01	2	N	International fisheries agreements	6 774 250	6 774 250
DEC 006	40 02 41 - 11 03 01	2	Y	International fisheries agreements	- 6 774 250	- 6 774 250
DEC 007	21 04 01	4	N	Environment and sustainable management of natural resources, including energy	65 000 000	57 826 850
DEC 007	40 02 41 - 21 04 01	4	Y	Environment and sustainable management of natural resources, including energy	- 65 000 000	- 57 826 850
DEC 008	23 02 01	4	N	Humanitarian aid	55 000 000	27 500 000
DEC 008	23 03 06	4	N	Civil protection interventions in third countries	5 000 000	2 500 000
DEC 008	40 02 42	4	Y	Emergency aid reserve	- 60 000 000	- 30 000 000
DEC 009	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	1 221 128	0
DEC 009	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 1 221 128	0
DEC 010	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	14 181 901	0
DEC 010	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 14 181 901	0
DEC 011	01 01 02 01	5	N	External staff	1 180 768	1 180 768
DEC 011	01 01 02 11	5	N	Other management expenditure	1 412 000	1 412 000
DEC 011	02 01 02 11	5	N	Other management expenditure	- 404 451	- 404 451
DEC 011	03 01 02 11	5	N	Other management expenditure	- 1 030 000	- 1 030 000
DEC 011	04 01 02 11	5	N	Other management expenditure	522 498	522 498
DEC 011	05 01 02 11	5	N	Other management expenditure	- 300 000	- 300 000
DEC 011	06 01 02 01	5	N	External staff	380 844	380 844
DEC 011	06 01 02 11	5	N	Other management expenditure	465 000	465 000
DEC 011	07 01 02 11	5	N	Other management expenditure	- 82 418	- 82 418
DEC 011	11 01 02 11	5	N	Other management expenditure	60 000	60 000
DEC 011	14 01 02 01	5	N	External staff	450 000	450 000
DEC 011	14 01 02 11	5	N	Other management expenditure	200 000	200 000
DEC 011	16 01 02 01	5	N	External staff of 'Communication' Directorate-General: Headquarters	443 000	443 000
DEC 011	16 01 02 11	5	N	Other management expenditure of 'Communication' Directorate-General: Headquarters	385 000	385 000
DEC 011	18 01 02 01	5	N	External staff	326 266	326 266
DEC 011	18 01 02 11	5	N	Other management expenditure	80 000	80 000
DEC 011	19 01 02 01	5	N	External staff of 'External relations' Directorates-General	42 500	42 500
DEC 011	20 01 02 01	5	N	External staff of 'Trade' Directorate-General	226 926	226 926
DEC 011	20 01 02 11	5	N	Other management expenditure of 'Trade' Directorate-General	100 000	100 000
DEC 011	21 01 02 01	5	N	External staff of 'Development' Directorates-General	- 63 437	- 63 437

Nr	Article/ Item	H	R	Description	CA	PA
DEC 011	22 01 02 11	5	N	Other management expenditure of 'Enlargement' Directorate-General	140 000	140 000
DEC 011	23 01 02 01	5	N	External staff	200 000	200 000
DEC 011	23 01 02 11	5	N	Other management expenditure	120 000	120 000
DEC 011	25 01 02 11	5	N	Other management expenditure of 'Commission's policy coordination and legal advice' policy area	2 384 472	2 384 472
DEC 011	26 01 02 11	5	N	Other management expenditure	254 148	254 148
DEC 011	27 01 02 09	5	N	External staff - Non-decentralised management	- 2 172 451	- 2 172 451
DEC 011	27 01 02 19	5	N	Other management expenditure - Non-decentralised management	- 6 083 035	- 6 083 035
DEC 011	29 01 02 11	5	N	Other management expenditure	- 188 776	- 188 776
DEC 011	31 01 02 11	5	N	Other management expenditure	8 852	8 852
DEC 011	32 01 02 01	5	N	External staff	552 294	552 294
DEC 011	32 01 02 11	5	N	Other management expenditure	390 000	390 000
DEC 012	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	8 284 908	0
DEC 012	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 8 284 908	0
DEC 013	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	667 823	0
DEC 013	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 667 823	0
DEC 014	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	718 140	0
DEC 014	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 718 140	0
DEC 015	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	2 649 148	0
DEC 015	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 2 649 148	0
DEC 016	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	1 849 086	0
DEC 016	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 1 849 086	0
DEC 017	04 01 04 14	1a	N	European Globalisation Adjustment Fund (EGF) - Expenditure on administrative management	610 000	610 000
DEC 017	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	0	- 610 000
DEC 017	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 610 000	0
DEC 018	18 02 04 01	3a	N	Schengen information system (SIS II)	10 000 000	6 642 473
DEC 018	40 02 41 - 18 02 04 01	3a	Y	Schengen information system (SIS II)	- 10 000 000	- 6 642 473
DEC 019	22 02 01	4	N	Transition and institution-building assistance to candidate countries	0	- 22 000 000
DEC 019	22 02 07 03	4	N	Financial support for encouraging the economic development of the Turkish Cypriot Community	0	- 10 500 000
DEC 019	23 02 01	4	N	Humanitarian aid	60 000 000	30 000 000
DEC 019	23 03 06	4	N	Civil protection interventions in third countries	5 000 000	2 500 000
DEC 019	40 02 42	4	Y	Emergency aid reserve	- 65 000 000	0
DEC 020	01 03 01 01	4	N	European Bank for Reconstruction and Development - Provision of paid-up shares of subscribed capital	- 34 460 570	0
DEC 020	19 08 01 01	4	N	European Neighbourhood and Partnership financial cooperation with Mediterranean countries	85 460 570	0
DEC 020	19 09 01	4	N	Cooperation with developing countries in Latin America	- 26 000 000	0
DEC 020	19 10 01 01	4	N	Cooperation with developing countries in Asia	- 25 000 000	0
DEC 021	25 01 02 13	5	N	Other management expenditure of members of the institution	460 000	460 000
DEC 021	40 01 40 - 25 01 02 13	5	Y	Other management expenditure of members of the institution	- 460 000	- 460 000
DEC 022	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	24 493 525	0
DEC 022	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 24 493 525	0
DEC 023	09 02 01	1a	N	Definition and implementation of EU policy in the field of electronic communication	- 1 630 000	- 1 308 716
DEC 023	12 02 01	1a	N	Implementation and development of the Internal market	1 630 000	1 308 716
DEC 024	02 02 01	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	0	30 200 000
DEC 024	32 04 14 01	1a	N	Energy projects to aid economic recovery - Energy networks	0	- 30 200 000
DEC 025	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	3 944 606	0
DEC 025	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 3 944 606	0
DEC 026	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	4 347 868	0
DEC 026	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 4 347 868	0
DEC 027	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	1 449 500	0
DEC 027	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 1 449 500	0
DEC 028	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	3 918 850	0

Nr	Article/ Item	H	R	Description	CA	PA
DEC 028	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 3 918 850	0
DEC 029	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	3 643 770	0
DEC 029	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 3 643 770	0
DEC 030	11 03 01	2	N	International fisheries agreements	1 117 500	1 117 500
DEC 030	40 02 41	4	Y	Differentiated appropriations	- 1 117 500	- 1 117 500
DEC 031	23 02 01	4	N	Humanitarian aid	55 000 000	27 500 000
DEC 031	23 02 02	4	N	Food aid	45 000 000	22 500 000
DEC 031	40 02 42	4	Y	Emergency aid reserve	-	- 50 000 000
DEC 032	18 05 05 01	3a	N	European Police College - Contribution to Titles 1 and 2	425 000	425 000
DEC 032	40 02 41 - 18 05 05 01	3a	Y	European Police College - Contribution to Titles 1 and 2	- 425 000	- 425 000
DEC 033	04 02 17	1b	N	European Social Fund (ESF) - Convergence	- 42 143 019	0
DEC 033	04 02 19	1b	N	European Social Fund (ESF) - Regional competitiveness and employment	- 93 013	0
DEC 033	13 03 16	1b	N	European Regional Development Fund (ERDF) - Convergence	91 736 412	0
DEC 033	13 03 18	1b	N	European Regional Development Fund (ERDF) - Regional competitiveness and employment	1 809 450	0
DEC 033	13 04 02	1b	N	Cohesion Fund	- 51 309 830	0
DEC 034	01 03 01 01	4	N	European Bank for Reconstruction and Development - Provision of paid-up shares of subscribed capital	0	- 4 101 987
DEC 034	01 03 02	4	N	Macroeconomic assistance	0	- 3 100 000
DEC 034	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	0	30 789 000
DEC 034	02 02 01	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	0	20 000 000
DEC 034	02 03 01	1a	N	Operation and development of the internal market, particularly in the fields of notification, certification and sectoral approximation	0	2 000 000
DEC 034	02 03 04	1a	N	Standardisation and approximation of legislation	0	1 500 000
DEC 034	02 04 01 01	1a	N	Space research	0	5 500 000
DEC 034	02 04 01 02	1a	N	Security research	0	3 000 000
DEC 034	02 04 01 03	1a	N	Research related to transport (Galileo)	0	10 000 000
DEC 034	02 05 01	1a	N	EU satellite navigation programmes (EGNOS and Galileo)	0	22 000 000
DEC 034	04 03 13	1a	N	Preparatory Action - Your first EURES Job	0	- 2 000 000
DEC 034	04 04 01 02	1a	N	Social protection and inclusion	0	2 945 000
DEC 034	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	0	5 460 495
DEC 034	04 06 01	4	N	Instrument for Pre-Accession Assistance (IPA) - Human resources development	0	- 27 000 000
DEC 034	05 04 02 01	2	N	Completion of the European Agricultural Guidance and Guarantee Fund, Guidance Section - Objective 1 regions (2000 to 2006)	0	- 70 000 000
DEC 034	05 04 02 06	2	N	Completion of Leader (2000 to 2006)	0	- 5 000 000
DEC 034	05 04 05 02	2	N	Operational technical assistance	0	- 2 300 000
DEC 034	06 03 03	1a	N	Financial support for projects of common interest in the trans-European transport network	0	- 57 000 000
DEC 034	06 03 05	1a	N	SESAR Joint Undertaking	0	- 27 600 000
DEC 034	07 03 03	2	N	Completion of LIFE III (Financial Instrument for the Environment - 2000 to 2006) - Projects on EU territory - Part I (nature protection)	0	- 3 700 000
DEC 034	07 03 04	2	N	Completion of LIFE III (Financial Instrument for the Environment - 2000 to 2006) - Projects on EU territory - Part II (environmental protection)	0	- 750 000
DEC 034	07 03 07	2	N	LIFE+ (Financial Instrument for the Environment - 2007 to 2013)	0	- 25 000 000
DEC 034	07 12 01	2	N	Implementation of EU policy and legislation on climate action	0	- 1 250 000
DEC 034	08 02 01	1a	N	Cooperation - Health	0	37 960 000
DEC 034	08 04 01	1a	N	Cooperation - Nanosciences, nanotechnologies, materials and new production technologies	0	56 291 000
DEC 034	08 05 01	1a	N	Cooperation - Energy	0	4 000 000
DEC 034	08 06 01	1a	N	Cooperation - Environment (including climate change)	0	27 085 000
DEC 034	08 07 02	1a	N	Cooperation - Transport - Clean Sky Joint Undertaking	0	- 51 158 674
DEC 034	08 08 01	1a	N	Cooperation - Socioeconomic sciences and the humanities	0	- 14 000 000
DEC 034	08 09 01	1a	N	Cooperation - Risk-sharing finance facility (RSFF)	0	9 792 000

Nr	Article/ Item	H	R	Description	CA	PA
DEC 034	08 13 01	1a	N	Capacities - Research for the benefit of small and medium-sized enterprises (SMEs)	0	- 5 498 000
DEC 034	08 18 01	1a	N	Capacities - Risk-sharing finance facility (RSFF)	0	2 448 000
DEC 034	08 21 01	1a	N	Euratom - Nuclear fission and radiation protection	0	11 500 000
DEC 034	08 22 03 01	1a	N	Completion of the sixth EC framework programme (2003 to 2006)	0	- 30 108 000
DEC 034	09 04 01 01	1a	N	Support for research cooperation in the area of information and communication technologies (ICTs - Cooperation)	0	46 000 000
DEC 034	09 05 01	1a	N	Capacities - Research infrastructures	0	- 1 987 000
DEC 034	10 05 01	1a	N	Decommissioning of nuclear installations and waste management	0	- 4 900 000
DEC 034	11 02 01 01	2	N	Intervention in fishery products - New measures	0	2 700 000
DEC 034	11 02 01 03	2	N	Preparatory action - Monitoring centre for fisheries market prices	0	- 525 000
DEC 034	11 08 01	2	N	Financial contribution to the Member States for expenses in the field of control	0	- 2 000 000
DEC 034	13 05 01 01	4	N	Instrument for structural policies for pre-accession (ISPA) - Completion of other previous projects (2000 to 2006)	0	- 87 000 000
DEC 034	14 02 01	1a	N	Implementation and development of the internal market	0	400 000
DEC 034	14 04 02	1a	N	Customs 2013	0	3 900 000
DEC 034	14 05 03	1a	N	Fiscalis 2013	0	1 150 000
DEC 034	15 02 22	1a	N	Lifelong learning programme	0	72 855 438
DEC 034	15 07 77	1a	N	People	0	71 619 000
DEC 034	16 02 02	3b	N	Multimedia actions	0	- 1 500 000
DEC 034	16 03 02 01	3b	N	Communication of the Representations	0	1 000 000
DEC 034	16 03 04	3b	N	Communicating Europe in Partnership	0	1 000 000
DEC 034	16 04 02 01	3b	N	Online and written information and communication tools	0	2 500 000
DEC 034	16 04 04	5	N	Written publications for general use	0	500 000
DEC 034	16 05 01 01	3b	N	Europe for Citizens	0	3 000 000
DEC 034	17 02 02	3b	N	EU action in the field of consumer policy	0	1 000 000
DEC 034	17 03 01 01	3b	N	Completion of public health programme (2003 to 2008)	0	- 1 400 000
DEC 034	17 03 06	3b	N	EU action in the field of health	0	- 6 500 000
DEC 034	17 03 07 02	3b	N	European Food Safety Authority - Contribution to Title 3	0	- 1 500 000
DEC 034	17 04 09	4	N	International agreements and membership of international organisations in the fields of food safety, animal health, animal welfare and plant health	0	60 000
DEC 034	18 02 03 02	3a	N	European Agency for the Management of Operational Cooperation at the External Borders - Contribution to Title 3	0	20 400 000
DEC 034	18 02 04 01	3a	N	Schengen information system (SIS II)	0	6 900 000
DEC 034	18 02 05	3a	N	Visa information system (VIS)	0	7 300 000
DEC 034	18 04 11	3a	N	Europe-wide methodology for developing evidence based policies for children's rights	0	- 1 000 000
DEC 034	18 05 08	3a	N	Prevention, preparedness and consequence management of terrorism	0	- 2 000 000
DEC 034	18 05 09	3a	N	Prevention of and fight against crime	0	- 12 800 000
DEC 034	18 06 06	3a	N	Criminal justice	0	3 000 000
DEC 034	18 07 03	3a	N	Drugs prevention and information	0	- 600 000
DEC 034	18 08 01	3a	N	Prince - Area of freedom, security and justice	0	- 800 000
DEC 034	19 03 01 02	4	N	EULEX Kosovo	0	26 879 317
DEC 034	19 03 01 04	4	N	Other missions monitoring and implementing peace and security processes	0	5 130 001
DEC 034	19 04 05	4	N	Completion of former cooperation	0	- 8 868 000
DEC 034	19 05 01	4	N	Cooperation with industrialised non-member countries	0	800 000
DEC 034	19 06 02 01	4	N	Actions in the area of risk mitigation and preparedness relating to chemical, nuclear and biological materials or agents (Instrument for Stability)	0	266 099
DEC 034	19 06 03	4	N	Trans-regional actions in the areas of organised crime, trafficking, protection of critical infrastructure, threats to public health and the fight against terrorism (Instrument for Stability)	0	1 789 420
DEC 034	19 06 04 02	4	N	EU contribution to the European Bank for Reconstruction and Development for the Chernobyl Shelter Fund	0	10 195 525
DEC 034	19 08 01 02	4	N	European Neighbourhood and Partnership financial assistance to Palestine, the peace process and UNRWA	0	10 000 000
DEC 034	19 08 01 03	4	N	European Neighbourhood and Partnership financial cooperation with Eastern Europe	0	20 000 000

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DEC 034	19 09 02	4	N	Preparatory action - Cooperation with middle income group countries in Latin America	0	- 1 150 000
DEC 034	19 10 01 01	4	N	Cooperation with developing countries in Asia	0	- 43 000 000
DEC 034	19 10 01 02	4	N	Aid for the rehabilitation and reconstruction of Afghanistan	0	- 11 000 000
DEC 034	19 10 01 04	4	N	Preparatory action - Business and scientific exchanges with China	0	- 1 100 000
DEC 034	19 10 02	4	N	Cooperation with developing countries in Central Asia	0	- 7 500 000
DEC 034	19 10 03	4	N	Cooperation with Iraq, Iran and Yemen	0	- 18 000 000
DEC 034	19 11 01	4	N	Evaluation of results of EU aid, follow-up and audit measures	0	2 351 000
DEC 034	19 11 03	4	N	The European Union in the world	0	129 000
DEC 034	21 02 03	4	N	Facility for rapid response to soaring food prices in developing countries	0	- 13 209 000
DEC 034	21 03 01	4	N	Non-State actors in development	0	10 000 000
DEC 034	21 03 02	4	N	Local authorities in development	0	2 000 000
DEC 034	21 04 06	4	N	Preparatory action - Water management in developing countries	0	- 2 247 667
DEC 034	21 05 01 03	4	N	Other aspects of human and social development	0	56 119
DEC 034	21 05 02	4	N	Global Fund to Fight Aids, Tuberculosis and Malaria (GFATM)	0	17 391 050
DEC 034	21 06 05	4	N	Assistance to ACP banana producers	0	- 11 587 000
DEC 034	21 08 02	4	N	Coordination and promotion of awareness on development issues	0	- 1 364 136
DEC 034	22 02 07 01	4	N	Regional and horizontal programmes	0	- 41 000 000
DEC 034	23 02 01	4	N	Humanitarian aid	0	85 000 000
DEC 034	23 02 02	4	N	Food aid	0	10 000 000
DEC 034	23 03 06	4	N	Civil protection interventions in third countries	0	4 000 000
DEC 034	24 02 03	1a	N	Anti-fraud information system (AFIS)	0	1 600 000
DEC 034	25 02 04 01	5	N	Documentary databases	0	120 000
DEC 034	26 03 01 01	1a	N	Interoperability Solutions for European Public Administrations (ISA)	0	4 000 000
DEC 034	29 02 03	1a	N	EU statistical programme 2008-2012	0	4 942 000
DEC 034	29 02 04	1a	N	Modernisation of European Enterprise and Trade Statistics (MEETS)	0	5 000 000
DEC 034	32 04 14 01	1a	N	Energy projects to aid economic recovery - Energy networks	0	- 69 400 000
DEC 034	32 04 14 02	1a	N	Energy projects to aid economic recovery - Carbon Capture and Storage (CCS)	0	- 22 700 000
DEC 034	32 04 14 03	1a	N	Energy projects to aid economic recovery - European offshore wind grid system	0	- 13 000 000
DEC 035	11 03 01	2	N	International fisheries agreements	2 790 279	2 790 279
DEC 035	40 02 41	4	Y	Differentiated appropriations	- 2 790 279	- 2 790 279
DEC 036	11 03 01	2	N	International fisheries agreements	36 100 000	36 100 000
DEC 036	40 02 41	4	Y	Differentiated appropriations	- 36 100 000	- 36 100 000
DEC 037	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	1 518 465	0
DEC 037	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 1 518 465	0
DEC 038	04 02 01	1b	N	Completion of European Social Fund (ESF) - Objective 1 (2000 to 2006)	0	- 6 598 378
DEC 038	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	12 689 838	6 598 378
DEC 038	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 12 689 838	0
DEC 039	04 02 01	1b	N	Completion of European Social Fund (ESF) - Objective 1 (2000 to 2006)	0	- 1 387 819
DEC 039	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	1 387 819	1 387 819
DEC 039	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 1 387 819	0
DEC 040	04 02 01	1b	N	Completion of European Social Fund (ESF) - Objective 1 (2000 to 2006)	0	- 21 664 148
DEC 040	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	21 664 148	21 664 148
DEC 040	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 21 664 148	0
DEC 041	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	2 918 500	0
DEC 041	40 02 43	1a	Y	Reserve for the European Globalisation Adjustment Fund	- 2 918 500	0
DEC 042	15 02 03	4	N	Cooperation with non-member countries on education and vocational training	- 50 000	0
DEC 042	17 04 09	4	N	International agreements and membership of international organisations in the fields of food safety, animal health, animal welfare and plant health	50 000	0
DEC 043	11 02 01 01	2	N	Intervention in fishery products - New measures	500 000	0

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DEC 043	11 03 02	2	N	Contributions to international organisations	- 500 000	0
DEC 044	01 02 04	1a	N	Prince - Communication on economic and monetary union, including the euro	- 1 000 000	0
DEC 044	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	15 291 800	1 685 000
DEC 044	04 03 03 03	1a	N	Information, consultation and participation of representatives of undertakings	- 750 000	0
DEC 044	04 03 05	1a	N	Free movement of workers, coordination of social security systems and measures for migrants, including migrants from third countries	- 1 065 000	0
DEC 044	09 02 04 01	1a	N	Body of European Regulators for Electronic Communications (BEREC) - Office - Contribution to Titles 1 and 2	- 1 313 000	- 1 285 000
DEC 044	09 02 04 02	1a	N	Body of European Regulators for Electronic Communications (BEREC) - Office - Contribution to Title 3	- 400 000	- 400 000
DEC 044	14 04 02	1a	N	Customs 2013	- 3 500 000	0
DEC 044	26 02 01	1a	N	Procedures for awarding and advertising public supply, works and service contracts	- 2 900 000	0
DEC 044	29 02 03	1a	N	EU statistical programme 2008-2012	- 2 750 000	0
DEC 044	29 02 04	1a	N	Modernisation of European Enterprise and Trade Statistics (MEETS)	- 1 613 800	0
DEC 045	08 01 04 30	1a	N	European Research Council Executive Agency (ERCEA)	- 350 000	- 350 000
DEC 045	08 01 05 03	1a	N	Other management expenditure for research	- 16 607 841	- 16 607 841
DEC 045	08 04 01	1a	N	Cooperation - Nanosciences, nanotechnologies, materials and new production technologies	8 473 533	8 473 533
DEC 045	08 07 01	1a	N	Cooperation - Transport (including aeronautics)	8 134 308	8 134 308
DEC 045	08 10 01	1a	N	Ideas	350 000	350 000
DEC 046	11 03 01	2	N	International fisheries agreements	5 217 971	5 217 971
DEC 046	40 02 41	4	Y	Differentiated appropriations	- 5 217 971	- 5 217 971
DEC 047	01 01 01	5	N	Expenditure related to staff in active employment of 'Economic and financial affairs' policy area	384 276	384 276
DEC 047	01 01 03 04	5	N	Other working expenditure	- 518 000	- 518 000
DEC 047	02 01 01	5	N	Expenditure related to staff in active employment of 'Enterprise' policy area	495 459	495 459
DEC 047	02 01 02 11	5	N	Other management expenditure	- 340 000	- 340 000
DEC 047	03 01 01	5	N	Expenditure related to staff in active employment of 'Competition' policy area	534 373	534 373
DEC 047	03 01 02 11	5	N	Other management expenditure	- 1 165 000	- 1 165 000
DEC 047	04 01 01	5	N	Expenditure related to staff in active employment of 'Employment and social affairs' policy area	416 241	416 241
DEC 047	05 01 01	5	N	Expenditure related to staff in active employment of 'Agriculture and rural development' policy area	699 758	699 758
DEC 047	06 01 01	5	N	Expenditure related to staff in active employment of 'Mobility and transport' policy area	240 433	240 433
DEC 047	06 01 02 11	5	N	Other management expenditure	- 235 000	- 235 000
DEC 047	07 01 01	5	N	Expenditure related to staff in active employment of 'Environment and Climate Action' policy area	421 105	421 105
DEC 047	07 01 02 11	5	N	Other management expenditure	- 300 000	- 300 000
DEC 047	08 01 01	5	N	Expenditure related to staff in active employment of 'Research' policy area	64 625	64 625
DEC 047	09 01 01	5	N	Expenditure related to staff in active employment of 'Information society and Media' policy area	275 873	275 873
DEC 047	11 01 01	5	N	Expenditure related to staff in active employment of 'Maritime affairs and fisheries' policy area	206 383	206 383
DEC 047	12 01 01	5	N	Expenditure related to staff in active employment of 'Internal market' policy area	331 464	331 464
DEC 047	13 01 01	5	N	Expenditure related to staff in active employment of 'Regional policy' policy area	411 377	411 377
DEC 047	14 01 01	5	N	Expenditure related to staff in active employment of 'Taxation and customs union' policy area	305 058	305 058
DEC 047	15 01 01	5	N	Expenditure related to staff in active employment of 'Education and culture' policy area	364 819	364 819
DEC 047	16 01 01 01	5	N	Expenditure related to staff in active employment of 'Communication' policy area: Headquarters	432 919	432 919
DEC 047	17 01 01	5	N	Expenditure related to staff in active employment of 'Health and consumer protection' policy area	540 627	540 627
DEC 047	18 01 01	5	N	Expenditure related to staff in active employment of 'Area of freedom, security and justice' policy area	416 241	416 241
DEC 047	19 01 01 01	5	N	Expenditure related to staff in active employment of 'External relations' Directorates-General	47 948	47 948

Nr	Article/ Item	H	R	Description	CA	PA
DEC 047	20 01 01 01	5	N	Expenditure related to staff in active employment of 'Trade' Directorate-General	326 600	326 600
DEC 047	21 01 01 01	5	N	Expenditure related to staff in active employment of 'Development' Directorates-General	546 186	546 186
DEC 047	21 01 02 01	5	N	External staff of 'Development' Directorates-General	- 126 000	- 126 000
DEC 047	22 01 01 01	5	N	Expenditure related to staff in active employment of 'Enlargement' Directorate-General	166 774	166 774
DEC 047	23 01 01	5	N	Expenditure related to staff in active employment of 'Humanitarian aid' policy area	139 674	139 674
DEC 047	24 01 06	5	N	European Anti-fraud Office (OLAF)	- 400 000	- 400 000
DEC 047	25 01 01 01	5	N	Expenditure related to staff in active employment 'Commission's policy coordination and legal advice' policy area	986 054	986 054
DEC 047	25 01 02 11	5	N	Other management expenditure of 'Commission's policy coordination and legal advice' policy area	- 260 000	- 260 000
DEC 047	25 01 02 11	5	N	Other management expenditure of 'Commission's policy coordination and legal advice' policy area	- 150 000	- 150 000
DEC 047	25 01 07 01	5	N	Codification of EU/Community law	- 750 000	- 750 000
DEC 047	25 02 04 02	5	N	Digital publications	- 110 000	- 110 000
DEC 047	26 01 01	5	N	Expenditure related to staff in active employment in 'Commission's administration' policy area	735 892	735 892
DEC 047	26 01 02 01	5	N	External staff	153 000	153 000
DEC 047	26 01 02 11	5	N	Other management expenditure	251 000	251 000
DEC 047	26 01 22 01	5	N	Office for Infrastructure and Logistics in Brussels	- 1 040 000	- 1 040 000
DEC 047	26 01 23 01	5	N	Office for Infrastructure and Logistics in Luxembourg	- 400 000	- 400 000
DEC 047	27 01 01	5	N	Expenditure related to staff in active employment of 'Budget' policy area	290 465	290 465
DEC 047	27 01 02 09	5	N	External staff - Non-decentralised management	- 370 000	- 370 000
DEC 047	27 01 02 19	5	N	Other management expenditure - Non-decentralised management	- 3 434 000	- 3 434 000
DEC 047	27 01 04	5	N	Support expenditure for operations of 'Budget' policy area	- 80 000	- 80 000
DEC 047	28 01 01	5	N	Expenditure related to staff in active employment of 'Audit' policy area	66 710	66 710
DEC 047	28 01 02 11	5	N	Other management expenditure	- 61 000	- 61 000
DEC 047	29 01 01	5	N	Expenditure related to staff in active employment of 'Statistics' policy area	445 427	445 427
DEC 047	29 01 02 01	5	N	External staff	- 300 000	- 300 000
DEC 047	29 01 02 11	5	N	Other management expenditure	- 150 000	- 150 000
DEC 047	31 01 01	5	N	Expenditure related to staff in active employment of 'Language services' policy area	2 219 489	2 219 489
DEC 047	31 01 02 11	5	N	Other management expenditure	- 25 000	- 25 000
DEC 047	31 01 06 01	5	N	Interpretation expenditure	- 3 000 000	- 3 000 000
DEC 047	31 01 08 01	5	N	Interinstitutional cooperation activities in the language field	- 90 000	- 90 000
DEC 047	32 01 01	5	N	Expenditure related to staff in active employment of 'Energy' policy area	387 750	387 750
DEC 048	19 04 01	4	N	European Instrument for Democracy and Human Rights (EIDHR)	- 29 265 000	0
DEC 048	19 08 01 01	4	N	European Neighbourhood and Partnership financial cooperation with Mediterranean countries	- 40 000 000	0
DEC 048	21 06 07	4	N	Banana accompanying measures	69 265 000	0
DEC 049	23 02 01	4	N	Humanitarian aid	33 860 000	20 000 000
DEC 049	23 03 06	4	N	Civil protection interventions in third countries	- 5 000 000	0
DEC 049	40 02 42	4	Y	Emergency aid reserve	- 28 860 000	- 20 000 000
DEC 050	19 02 01	4	N	Cooperation with third countries in the areas of migration and asylum	0	- 4 000 000
DEC 050	21 03 01	4	N	Non-State actors in development	0	3 500 000
DEC 050	21 03 02	4	N	Local authorities in development	0	500 000
DEC 051	13 05 03 02	4	N	Cross-border cooperation (CBC) and participation of candidate/potential candidate countries in Structural Funds' transnational/interregional cooperation programmes - Contribution from Heading 4	5 293 313	0
DEC 051	22 02 04 01	4	N	Cross-border cooperation (CBC) between IPA countries and participation in ERDF transnational/interregional programmes and ENPI sea basins programmes	- 5 293 313	0
DEC 052	02 04 01 02	1a	N	Security research	0	1 950 000
DEC 052	04 02 17	1b	N	European Social Fund (ESF) - Convergence	0	216 109 631
DEC 052	04 02 19	1b	N	European Social Fund (ESF) - Regional competitiveness and employment	0	384 700 000

Nr	Article/ Item	H	R	Description	CA	PA
DEC 052	04 04 01 04	1a	N	Anti-discrimination and diversity	0	- 750 000
DEC 052	06 02 02 03	1a	N	European Maritime Safety Agency - Anti-pollution measures	0	- 3 000 000
DEC 052	06 02 08 02	1a	N	European Railway Agency - Contribution to Title 3	0	- 1 300 000
DEC 052	06 03 05	1a	N	SESAR Joint Undertaking	0	- 11 000 000
DEC 052	06 06 02 03	1a	N	SESAR Joint Undertaking	0	- 11 000 000
DEC 052	07 03 07	2	N	LIFE+ (Financial Instrument for the Environment - 2007 to 2013)	0	- 11 000 000
DEC 052	07 03 17	2	N	Preparatory action - Climate of the Carpathian basin	0	- 1 160 000
DEC 052	07 12 01	2	N	Implementation of EU policy and legislation on climate action	0	- 700 000
DEC 052	07 13 03	2	N	Mainstreaming climate action and adaptation	0	- 850 000
DEC 052	09 03 02	1a	N	Completion of eContent plus - Promotion of European digital content	0	- 2 000 000
DEC 052	09 04 01 01	1a	N	Support for research cooperation in the area of information and communication technologies (ICTs - Cooperation)	0	2 000 000
DEC 052	10 02 01	1a	N	Non-nuclear actions of the Joint Research Centre (JRC)	0	- 2 000 000
DEC 052	13 03 04	1b	N	Completion of European Regional Development Fund (ERDF) - Objective 2 (2000 to 2006)	0	- 150 000 000
DEC 052	13 04 01	1b	N	Cohesion Fund - Completion of previous projects (prior to 2007)	0	- 150 000 000
DEC 052	18 02 03 02	3a	N	European Agency for the Management of Operational Cooperation at the External Borders - Contribution to Title 3	0	- 11 000 000
DEC 052	18 03 03	3a	N	European Refugee Fund	0	- 18 000 000
DEC 052	18 03 04	3a	N	Emergency measures in the event of mass influxes of refugees	0	- 2 650 000
DEC 052	18 03 05	3a	N	European Migration Network	0	- 1 350 000
DEC 052	18 03 09	3a	N	European Fund for the Integration of Third-country Nationals	0	- 2 500 000
DEC 052	18 03 14 01	3a	N	European Asylum Support Office - Contribution to Titles 1 and 2	0	- 3 200 000
DEC 052	18 03 14 02	3a	N	European Asylum Support Office - Contribution to Title 3	0	- 800 000
DEC 052	18 05 08	3a	N	Prevention, preparedness and consequence management of terrorism	0	- 2 000 000
DEC 052	19 02 01	4	N	Cooperation with third countries in the areas of migration and asylum	0	- 7 000 000
DEC 052	19 06 01 01	4	N	Crisis response and preparedness (Instrument for Stability)	0	- 10 000 000
DEC 052	19 09 01	4	N	Cooperation with developing countries in Latin America	0	- 19 000 000
DEC 052	19 10 01 01	4	N	Cooperation with developing countries in Asia	0	- 15 000 000
DEC 052	19 10 02	4	N	Cooperation with developing countries in Central Asia	0	- 7 000 000
DEC 052	21 02 02	4	N	Completion of the food aid convention	0	- 3 406 000
DEC 052	21 02 03	4	N	Facility for rapid response to soaring food prices in developing countries	0	- 17 000 000
DEC 052	21 04 01	4	N	Environment and sustainable management of natural resources, including energy	0	- 30 000 000
DEC 052	21 07 04	4	N	Commodities Agreements	0	- 1 468 631
DEC 052	22 02 01	4	N	Transition and institution-building assistance to candidate countries	0	- 16 300 000
DEC 052	22 02 07 03	4	N	Financial support for encouraging the economic development of the Turkish Cypriot Community	0	- 4 200 000
DEC 052	25 02 04 02	5	N	Digital publications	0	275 000
DEC 052	32 05 03	1a	N	Nuclear safety - Transitional measures (decommissioning)	0	- 88 400 000
DEC 053	05 02 01 02	2	N	Intervention storage of cereals	166 000 000	- 166 000 000
DEC 053	05 02 03	2	N	Refunds on non-Annex 1 products	- 17 400 000	- 17 400 000
DEC 053	05 02 11 04	2	N	POSEI (excluding direct aids and MARE 11 02 03)	- 4 100 000	- 4 100 000
DEC 053	05 02 12 02	2	N	Intervention storage of skimmed-milk powder	- 60 000 000	- 60 000 000
DEC 053	05 03 02 01	2	N	Crops area payments	- 6 200 000	- 6 200 000
DEC 053	05 03 02 06	2	N	Suckler-cow premium	- 10 700 000	- 10 700 000
DEC 053	05 03 02 18	2	N	Payments to starch potato producers	- 20 700 000	- 20 700 000
DEC 053	05 03 02 19	2	N	Area aid for rice	- 3 600 000	- 3 600 000
DEC 053	05 03 02 39	2	N	Additional amount for sugar beet and cane producers	- 4 700 000	- 4 700 000
DEC 053	05 03 02 40	2	N	Area aid for cotton	- 8 500 000	- 8 500 000
DEC 053	05 03 02 41	2	N	Transitional fruit and vegetables payment - Tomatoes	- 6 600 000	- 6 600 000
DEC 053	05 03 02 44	2	N	Specific support (Article 68) - Coupled direct aids	- 24 700 000	- 24 700 000

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DEC 053	05 04 01 14	2	N	Rural development financed by the EAGGF Guarantee Section - Programming period 2000 to 2006	- 6 000 000	- 6 000 000
DEC 053	05 07 01 06	2	N	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	335 600 000	335 600 000
DEC 053	05 07 01 07	2	N	Conformity clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	3 600 000	3 600 000
INFO 001	13 03 16	1b	N	European Regional Development Fund (ERDF) - Convergence	0	125 000 000
INFO 001	13 04 01	1b	N	Cohesion Fund - Completion of previous projects (prior to 2007)	0	- 125 000 000
INFO 002	11 03 01	2	N	International fisheries agreements	0	10 166 558
INFO 002	11 06 12	2	N	European Fisheries Fund (EFF) - Convergence objective	0	- 10 166 558
INFO 003	05 04 02 01	2	N	Completion of the European Agricultural Guidance and Guarantee Fund, Guidance Section - Objective 1 regions (2000 to 2006)	0	- 30 450 000
INFO 003	05 05 02	4	N	Instrument for Pre-accession Assistance for Rural Development (IPARD)	0	30 450 000

ANNEX II CONSOLIDATED COMMUNITY ENTITLEMENTS GROUPED ACCORDING TO THE DATE OF ISSUE OF THE RECOVERY ORDER

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 fifth list is published hereafter. It consists of the number of open recovery orders at 31 December 2011 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 299 of the TFEU Treaty. The nature of the entitlements consists essentially of recovery of undue payments, fines and own resources.

(million EUR)

Year of Origin	Number of open recovery orders at 31.12.2011	Amount of the open balance of recovery orders at 31.12.2011
2011	1 708	630
2010	340	1 121
2009	264	194
2008	194	1 018
2007	107	372
2006	81	550
2005	88	145
2004	62	105
2003	92	36
2002	64	5
2001	42	3
2000	13	4
<=2000	63	14
TOTAL	3 118	4 197

ANNEX III: ABSORPTION OF OLDEST OUTSTANDING COMMITMENTS IN 2011

The basis of the regular monitoring of the oldest outstanding commitments 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 RAL (PAR)" 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

The declaration defines the category of commitments to be monitored. However, it has become clear that in the context of in the normal life cycle of the EU expenditure the criteria do not create a threshold which reliably separates justified old and dormant commitments from abnormal ones. Current monitoring concentrates on old commitments. The objective of the exercise is to assist the Commission services in identifying both unjustified cases, so that they can de-committed, and also justified (still ongoing) cases in order to accelerate their settlement.

The absorption of the RAL is the ultimate objective, but the actual absorption rate is not a satisfactory indicator when the target group contains also normal commitments. A 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.

The following tables illustrate some general absorption trends of the oldest commitments and show the amounts involved in comparison to the total RAL of EUR 207 million. The commitments are broken down to pre-2004 and 2004 commitments enabling comparisons with the previous year.

At the beginning of the year 2011 the open amount of these commitments was EUR 1 919 million, which presented 1% of the total RAL. In the PAR exercise, services classified some 2/3 of open amounts as related to normal or ongoing commitments. In spite of their high age, their settlement follows the general pattern of all outstanding commitments.

The tables below show how similar absorption trends are to the total amounts involved. Absorption rates per service are not presented, as the breakdown between normal cases/dispute cases/contracts which can be closed varies considerably.

Table 1: Absorption of commitments older than 6 years in 2011 and 2010

Service	Open at 31.12.2010	Remaining at 31.12.2011	Comparable commitments as at 31.12.2009	Remaining as at 31.12.2010
AGRI	6.1	6.1	34.5	3.9
DEVCO	246.0	141.3	356.2	201.9
EAC	18.7	5.1	21.9	15.6
EACEA	0.6	0.3	1.6	0.4
ECFIN	26.2	26.2	33.9	18.2
ECHO	1.7	0	1.7	1.7
ELARG	30.9	11.2	100.8	21.6
EMPL	162.1	108.7	150.4	136.6
ENER	5.5	2.5	12.4	3.8
ENTR	4.9	1.3	4.1	2.7
ENV	9.4	2.8	8.4	3.4
ESTAT	1.7	1.6	1.6	1.5
HOME	3.1	1.3	4.7	2.2
INFSO	18.5	11.5	12.6	9.9
JRC	0.5	0.1	1.4	0.5
JUST	0.1	0.1		
MARE	40.4	33.3	53.0	35.9
MOVE	5.7	2.4		
PMO/DEVCO	7.1	7.0	4.9	4.8
REGIO	1 074.9	680.6	888.2	521.5
RELEX/FPIS	5.5	2.5	10.6	0
RTD	209.8	105.1	184.2	114.3
SANCO	1.3	1.2	2	0.5
TENEA	38.0	14.6	39.6	26.8
TOTAL	1 919.2	1 170.9	1 928.9	1 127.7

Total absorption rates in 2011 was 39% and in 2010 in the sample of the same age 42%.

Table 2: Absorption of pre-2004 commitments in 2011

Service	Open amount at 31.12.2010	Open amount at 31.12.2011
AGRI	3.9	3.9
DEVCO	201.9	116.7
EAC	15.6	4.3
EACEA	0.4	0.2
ECFIN	18.2	18.2
ECHO	1.7	0.0
ELARG	21.6	11.0
EMPL	136.6	101.0
ENER	3.8	1.3
ENTR	2.7	1.3
ENV	3.4	2.0
ESTAT	1.5	1.5
HOME	2.2	1.2
INFSO	9.9	7.0
JRC	0.5	0.1
MARE	35.9	30.6
PMO	4.8	4.8
REGIO	521.5	315.0
RELEX	0	0
RTD	114.3	69.8
SANCO	0.5	0.5
TENEA	26.8	14.2
TOTAL	1 127.7	704.6
TOTAL ABSORPTION	38%	

Table 2: Absorption of 2004 commitments in 2011

Service	Open amount at 31.12.2010	Open amount at 31.12.2011
AGRI	2.2	2.2
DEVCO	44.1	24.6
EAC	3.1	0.8
EACEA	0.2	0.1
ECFIN	8.0	8.0
ECHO	0	0
ELARG	9.3	0.2
EMPL	25.5	7.7
ENER	1.7	1.2
ENTR	2.2	0
ENV	6.0	0.8
ESTAT	0.2	0.1
HOME	1.0	0.1
INFSO	8.6	4.5
JUST	0.1	0.1
MARE	4.5	2.7
MOVE	5.7	2.4
PMO	2.3	2.2
REGIO	553.4	365.6
RELEX	5.5	2.5
RTD	95.5	35.3
SANCO	0.8	0.7
TENEA	11.2	0.4
TOTAL RAL	791.5	462.1
TOTAL ABSORPTION	42%	

