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COMMISSION

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

accompanying the Community accounts

prepared by DG BUDGET

FINANCIAL YEAR 2010



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

Table of Contents

Introduction	1
PART A - Overview: Budget 2010.....	5
A.1 Establishing the Initial Budget	7
A.2 Carryover from 2009.....	10
A.3 Amending Budgets 2010.....	12
A.4 Transfers 2010	13
A.5 2010 Implementation Overview.....	15
A.6 RAL-Situation.....	22
PART B - Overview: Budget 2010.....	25
B.1 Heading 1A: Competitiveness for Growth and Employment	27
B.2 Heading 1B: Cohesion for Growth and Employment	36
B.3 Heading 2: Preservation and Management of Natural Resources	42
B.4 Heading 3a: Freedom, Security and Justice	47
B.5 Heading 3B: Citizenship	50
B.6 Heading 4: EU as a Global Player.....	56
B.7 Heading 5 - Administration.....	68
PART C – Own Resources	85
C.1. Budget Implementation Table.....	87
C.2 Legal Basis.....	88
C.3 The Budgetary Forecast of Own Resources.....	88
C.4 The Process of Adopting the Budget	89
C.5 Budget Forecasts Table 2010 Versus 2009.....	91
C.6 Breakdown of the Total Amount of Own Resources by Member State.....	92
C.7 Implementation of Own Resources.....	93
ANNEXES	95
Annex I: Summary Information on Transfers of Appropriations.....	97
Annex II Consolidated Community Entitlements Grouped According to the Date of Issue of the Recovery Order	110
Annex III: Absorption of Oldest Outstanding Commitments in 2010.....	111
Annex IV: Report on the Execution of the 2010 Budget of the European Agricultural Guarantee Fund (EAGF)	113
1. Introduction.....	113
2. The Implementation of the 2010 EAGF Budget	113
3. Comments on the Implementation of the 2010 Agricultural Budget	113
4. Assigned Revenue and its Implementation (Policy Area 05 Agriculture & Rural Development).....	123

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 2010, i.e. the operational appropriations of the European Union and the administrative appropriations of the Commission (including pensions of other institutions). The administrative appropriations of other institutions are included in some consolidated summary tables.

The Financial Regulation sets out the provisions on including a transfer summary per budget line (Article 122.2) and a list of consolidated recoveries (Article 72 together with Article 81 of the 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 2010 report

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

- a summary of the various stages of the budgetary procedure 2010, explaining how the appropriations for the 2010 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 2010;
- 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 with tables and text showing the appropriations made available, their implementation and the unused amounts carried forward. The evolution of the RAL in 2010 is integrated in these *implementation tables*.

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

- the programme allocation as revised in early 2011;
- 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 2010.

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 2009: 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 2010 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.
-	Actual 2009: Presented for comparison. The budget nomenclature of 2010 is applied.
-	Carryover to 2011: 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, 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 2009/to 2011
C3	Carry over on decision 31/03	9.2 a	Carry over from 2009/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 2009/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.

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 2011.

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 2010 budget outturn.

PART A - Overview: Budget 2010

A.1 ESTABLISHING THE INITIAL BUDGET

A.1.1 Budgetary procedure 2010

The Commission adopted the Preliminary Draft Budget for 2010 on 29 April 2009. Commitment appropriations were set at EUR 138 564 million, 1.5 % higher than the 2009 budget, and equivalent to 1.17 % of GNI. The level of payment appropriations proposed increased by 5.3 %, to a total of EUR 122 322 million, or 1.03 % of GNI. The margins remaining under the ceilings of the Multiannual Financial Framework were EUR 1 754 million for commitments and EUR 12 162 million for payments.

In July 2009, the Council took its first reading and established the Draft Budget 2010. The Council set commitment appropriations at EUR 137 944 million, a cut of EUR 619 million compared to the PDB¹. Payment appropriations were reduced by EUR 1 801 million to EUR 120 521 million, or 1.02 % of GNI. The biggest cuts were made in Heading 2 *Preservation and management of natural resources* (EUR 363 million in commitments and EUR 492 million in payments), in sub-heading 1a *Competitiveness for growth and employment* (EUR 100 million in commitments and EUR 408 million in payments), and in sub-heading 1b *Cohesion for growth and employment* (EUR 293 million in payments).

The European Parliament's first reading of the Draft Budget 2010 took place in October 2009. Total commitment appropriations were set at EUR 141 745 million; EUR 3 801 million higher than Council's first reading. The level of payments was set at EUR 127 526 million (1.08 % of GNI); EUR 7 006 million higher than the Council's Draft Budget.

During the course of the procedure, the Commission presented three letters of amendment to the PDB. Amending Letter n°1/2010 mainly proposed the mobilisation of new funds for an amount of EUR 95 million in commitment and EUR 60 million in payment appropriations to support the Palestinian Authority and the reconstruction efforts in Gaza, as well as EUR 50 million in commitment and EUR 20 million in payment appropriations in view of a successful outcome of the December 2009 Copenhagen Climate Change Conference.

Shortly after the Parliament's first reading, the Commission presented Amending Letter n°2/2010 updating the budget requests for the agricultural sector, in accordance with the Interinstitutional Agreement on budgetary discipline and sound financial management of 17 May 2006 (OJ C 139/2006). In addition, this Amending Letter included additional appropriations related to the second stage of the European Economic Recovery Package (EERP), as well as additional appropriations to provide continued support for the decommissioning of the Kozloduy nuclear power plant in Bulgaria. An overall increase for Heading 2 *Preservation and management of natural resources* of EUR 685 million in commitments and EUR 264 million in payments was proposed, as a consequence of an upwards revision of the estimated needs for agricultural expenditure (+ EUR 305 million, mostly due to the exceptional "milk" measures) and the proposed additional needs related to the rural development part of the second stage of the EERP (+ EUR 420 million in commitments). Furthermore, the "energy projects" part of the second stage of the EERP (EUR 1 587 million in commitments and EUR 378 million in payments) and the additional financing for the decommissioning of Kozloduy (+ EUR 75 million in commitments) led

1 Taking into account the final draft estimates of the institutions, the rectified PDB 2010 amounted to:
- EUR 122 315.8 million in commitment appropriations
- EUR 122 315.8 million in commitment appropriations
- EUR 138 557.1 million in payment appropriations.

to a proposed increase of expenditure under sub-heading 1a *Competitiveness for growth and employment* of EUR 1 662 million in commitments and EUR 378 million in payments.

Finally, the Commission presented Amending Letter n°3/2010, to take into account the additional expenditure (+ EUR 24 million) resulting from the entry into force of the Lisbon Treaty for the Council and the European Council, in the Council's Section of the budget.

The net effect of the three letters of amendment was to increase the Commission's PDB to EUR 141 466 million in commitments and EUR 123 061 million in payments (1.04 % of GNI).

The net effect of the three letters of amendment was to increase the Commission's PDB to EUR 141 466 million in commitments and EUR 123 061 million in payments (1.04 % of GNI).

- Agreement on payment appropriations of EUR 122 937 million (1.04 % of GNI).
- Agreement on Amending Budget n°10/2009 reducing appropriations and updating revenue needs, as amended by the Commission and including the budgetary aspects relating to the financing of the EERP.
- Agreement on Amending Letter n°2/2010 and the revision of the financial framework for the years 2009 and 2010 in view of the full financing of the second stage of the EERP in 2010, as well as on the mobilisation of the flexibility instrument for the EERP (EUR 120 million) and Kozloduy (EUR 75 million).
- Agreement on Amending Letter n°3/2010 as proposed by the Commission.

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

A.1.2 The Evolution from Preliminary Draft Budget to the Initial Budget 2010

A.1.2.1 Commitments

(million EUR)

MFF heading	Final budget 2009 (1)	Preliminary draft budget 2010 after Amending letters 1 -2 (2)	Council (1 st reading) (3)	Parliament (1 st reading) (4)	Council (2 nd reading) (5)	Voted budget 2010 (6)	Difference (6)/(1) (%)
Total - Heading 1a	13 775	14 824	12 670	14 867	14 745	14 862	7.9%
Margin		-157				-195	
Total - Heading 1b	48 427	49 382	49 382	49 388	49 382	49 388	2.0%
Margin		6				0	
Total - Heading 2	56 697	59 689	58 640	59 808	59 450	59 499	4.9%
Margin		266				456	
CAP	41 417	44 050	43 390	44 090	43 819	43 820	5.8%
Total - Heading 3a	866	980	974	1 006	974	1 006	16.2%
Margin		45				19	
Total - Heading 3b	1266	649	634	668	634	668	-47.2%
Margin		18				0	
Total - Heading 4	8 104	8 066	7 832	8 141	7 934	8 141	0.5%
Margin		76				1	
Total - Heading 5	7 597	7 875	7 812	7 866	7 853	7 889	3.8%
Margin		87				73	
Total CA	136 951²	141 466	137 944	141 745	140 972	141 453	3.3%
Margin		341				354	

2 Includes compensation EUR 209 million.

The commitment appropriations of the initial budget represent 1.04 % of GNI. Heading 3b is not comparable, as it includes the European Solidarity Fund which has no initial appropriations, but is rather financed as needed via amending budgets.

A.1.2.2 Payments

(million EUR)

Heading	Final budget 2009 (1)	Preliminary draft budget 2010 after Amending letters 1-2 (2)	Council (1st reading) (3)	Parliament (1st reading) (4)	Council (2nd reading) (5)	Voted budget 2010 (6)	Difference (6)/(1) (%)
Total – Heading 1a	10 318	11 360	10 574	12 568	10 972	11 342	9.9%
Total – Heading 1b	34 887	36 382	36 089	38 850	36 089	36 385	4.3%
Total – Heading 2	50 276	58 339	57 583	58 959	58 068	58 136	15.6%
CAP	41 338	43 931	43 271	43 971	43 698	43 701	5.7%
Total – Heading 3a	728	720	692	794	692	739	1.5%
Total – Heading 3b	1 293	640	614	668	614	659	-51.0%
Total – Heading 4	8 100	7 745	7 156	7 823	7 223	7 788	-3.9%
Total – Heading 5	7 600	7 875	7 812	7 865	7 853	7 889	3.8%
Total PA	113 410³	123 061	120 521	127 526	121 512	122 937	8.4%
Margin		11 557				11 681	
GNI %		0.90%				0.89%	

The difference between commitment and payment appropriations was EUR 19 billion.

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 249 million both in commitment and payment appropriations.
- Provisional appropriations of EUR 537 million in commitment appropriations and EUR 410 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 1a	Competitiveness	135	43
Heading 2	Natural Resources	328	318
Heading 3	Freedom Security and Justice	5	5
Heading 4	EU as a Global Player	55	30
Heading 5	Administration	14	14
TOTAL		537	410

3 Includes compensation EUR 209 million.

A.2 CARRYOVER FROM 2009

A.2.1 Carryover Decision for 2010

The carryover decisions of the Commission, taken on 9 February 2010⁴, 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	Commitments made available again	Carryover by decision PA
1a	Competitiveness	43.7		116.5
1b	Cohesion	20.2	0.8	691.8
2	Natural resources	252.9		14.8
3b	Citizenship	0.3		1.6
4	EU as global player	0.1		46.5
5	Administration (COM)	0.8		0.8
TOTAL		318.1	0.8	871.8

A.2.1.1 Carryover of Commitment Appropriations

The table below summarises the commitment appropriations carried over or made available by decision broken down to budget items. The carryover was made pursuant to Article 9.2.a, as all preparatory stages of the commitment procedure were completed in 2009. The commitments were all made by 31 March 2010 respecting the deadline stipulated in the same article.

(million EUR)

Budget Item	Heading	Amount carried over
04 05 01	European Globalisation Adjustment Fund (EGF)	40.0
10 01 05 03	Other management expenditure for research	1.5
10 05 01	Decommissioning of nuclear installations and waste management	2.3
	HEADING 1a – TOTAL CARRYOVER	43.7
13 03 19	European Regional Development Fund (ERDF) - European territorial cooperation	16.2
13 03 24	Preparatory action – Promoting a more favourable environment for micro-credit in Europe	4.0
	HEADING 1b – TOTAL CARRYOVER	20.2
04 02 03	Completion of European Social Fund (ESF) - Objective 1 (prior to 2000)	0.05
13 03 01	Completion of European Regional Development Fund (ERDF) - Objective 1 (2000 to 2006)	0.8
	HEADING 1B – TOTAL MADE AVAILABLE AGAIN	0.8
	HEADING 1b – TOTAL	21.0
05 04 05 01	Rural development programmes	252.0
11 03 01	International fisheries agreements	0.9
	HEADING 2 – TOTAL	252.9

4 SEC (2010) 128 final.

Budget Item	Heading	Amount carried over
15 05 11	Preparatory action in the field of sport	0.3
	HEADING 3b – TOTAL	0.3
20 02 01	External trade relations, including access to the markets of non-Community countries	0.1
	HEADING 4 – TOTAL	0.1
22 01 02 11	Other management expenditure of 'Enlargement' Directorate-General	0.8
	HEADING 5 – TOTAL	0.8
	GRAND TOTAL	318.9

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 31.12.2010
04 05 01	European Globalisation Adjustment Fund (EGF)	40.0	0
06 04 14 01	Energy projects to aid economic recovery - Energy networks	75.0	0
10 01 05 03	Other management expenditure for research	1.5	0
	HEADING 1a – TOTAL	116.5	0
04 02 01	Completion of European Social Fund (ESF) - Objective 1 (2000 to 2006)	510.4	510.4
04 02 04	Completion of European Social Fund (ESF) - Objective 2 (2000 to 2006)	5.8	5.8
04 02 06	Completion of European Social Fund (ESF) - Objective 3 (2000 to 2006)	175.1	106.5
04 02 08	Completion of EQUAL (2000 to 2006)	0.5	0.5
	HEADING 1b – TOTAL	691.8	623.2
07 03 03	Completion of LIFE III (Financial Instrument for the Environment - 2000 to 2006) - Projects on Community territory - Part I (nature protection)	1.7	0.04
07 03 04	Completion of LIFE III (Financial Instrument for the Environment - 2000 to 2006) - Projects on Community territory - Part II (environmental protection)	1.0	0.05
07 03 06	Completion of awareness-raising and other general actions based on the Community action programmes in the field of the environment	0.3	0.3
07 03 10	Natura 2000 preparatory action	0.3	0
07 03 13	Preparatory action - An integrated coastal communication and risk management system	0.08	0
11 02 01 01	Intervention in fishery products - New measures	2.0	2.0
11 02 03 01	Fisheries programme for the outermost regions – New measures	5.5	5.5
11 03 01	International fisheries agreements	3.9	3.9
	HEADING 2 – TOTAL	14.8	11.8
07 04 02	Pilot project - Cross-border cooperation in the fight against natural disasters	1.5	0.8
07 04 03	Completion of previous programmes and actions in the field of civil protection and marine pollution	0.1	0.08
	HEADING 3b – TOTAL	1.6	0.9
07 02 01	Contribution to multilateral and international environmental activities	0.2	0.2
07 02 02	Completion of LIFE (European Financial Instrument for the Environment - 2000 to 2006) - Operations outside Community territory	0.8	0.8
19 11 02	Information programmes for non-member countries	5.5	1.1
23 02 01	Humanitarian aid	16.0	0
23 02 02	Food aid	24.0	0
	HEADING 4 – TOTAL	46.5	2.1
22 01 02 11	Other management expenditure of 'Enlargement' Directorate-General	0.8	0.36
	HEADING 5 – TOTAL	0.8	0.04
	GRAND TOTAL	871.8	638.0

A.2.2 Implementation of Carryover from 2009

The commitment appropriations carried over were used in full.

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

(million EUR)

MFF Heading	Description	PA carryover by decision	Implemented	PA automatic carryover	Implemented	Total PA	Implemented	%
1a	Competitiveness	116.5	116.5	110.2	85.9	226.7	202.4	89%
1b	Cohesion	691.8	68.6	13.9	10.9	705.6	79.5	11%
2	Natural resources	14.8	3.0	46.9	43.5	61.6	46.5	75%
3a	Freedom, security, justice	0	0	1.3	1.1	1.3	1.1	85%
3b	Citizenship	1.6	0.7	5.3	4.6	6.9	5.3	77%
4	EU as global player	46.5	44.4	43.8	36.5	90.3	80.9	90%
5	Administration (COM)	0.8	0.8	356.6	315.4	357.4	316.2	88%
TOTAL		871.8	233.8	578.0	497.8	1 449.8	731.6	50%

A.3 AMENDING BUDGETS 2010

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
2	16/06	2009 Surplus	OJ L 206-06/08/2010		
3	07/09	Establishment plan of Body of European Regulators for Electronic Communications (BEREC)	OJ L 289 - 05/11/2010		
4	21/09	OLAF and revision of Traditional Own Resources	OJ L 337 - 21/12/2010		
5	22/09	New budget item for EU guarantees	OJ L 337 - 21/12/2010		
6	13/09	Setting-up of the European External Action Service (EEAS)	OJ L 20 - 22/01/2010	5: +10	5: +10
7	24/11	Mobilisation of the Solidarity Fund Ireland	OJ L 50 - 24/02/2011	3b: +13	1b: -13 3b: +13
8	14/12	Mobilisation of the Solidarity Fund Portugal and France	OJ L 50 - 24/02/2011	3b: +67	1a: -67 3b: +67

It should be noted that Amending Budget 1/2010 did not have any implications for the Commission's administrative budget, and as such is outside the scope of this report.

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

A.3.2 Impact of Amending Budgets between MFF Headings

(million EUR)

MFF Heading	CA	PA
1a Competitiveness	0	-67
1b Cohesion	0	-13
3 Citizenship	+80	+80
4 Administration (COM)	+10	+10
TOTAL	+90	+10

The effect of Amending Budget 1/2010 is not included, since it is outside the budget of the Commission.

A.4 TRANSFERS 2010

A.4.1 Total Impact of Transfers

In 2010, 54 transfers (2009: 54) were submitted to the Budget authority, 61 for decision (2009: 52) and 3 for info (2009: 2). Of the transfers for decision, 28 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. 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 2010, all significant changes in the breakdown between MFF headings were made via the Global transfer. The impact of all transfers is summarised in the tables below:

Commitments

(million EUR)

MFF Heading	(1) Transfers from the provisional appropriations	(2) Unused provisional appropriations	(3) Transfers from other reserves	(4) Unused other reserves	(5) Transfers to budget lines	(6) Transfers from budget lines	(7=1+5+6) Total impact of transfers
1a Competitiveness	136	0	85	415	93	-93	136
1b Cohesion	0	0	0	0	15	-15	0
2 Natural resources	300	28	0	0	416	-416	300
3a Freedom, security, justice	5	0	0	0	3	-3	5
3b Citizenship	0	0	0	0	2	-2	0
4 EU as a global player	55	0	249	0	381	-381	55
5 Administration	14	0			25	-25	14
TOTAL	509	28	334	415	935	-935	509

Payments

(million EUR)

MFF Heading	(1) Transfers from the provisional appropriations	(2) Unused provisional appropriations	(3) Transfers from other reserves	(4) Unused other reserves	(5) Transfers to budget lines	(6) Transfers from budget lines	(7=5+6) Difference of BA transfers	(8) Difference of COM transfers	(9=1+7+8) Total impact of transfers
1a Competitiveness	43	0	0	0	405	-354	51	14	107
1b Cohesion	0	0	0	0	1 125	-21	1 104	-14	1 090
2 Natural resources	300	18	0	0	500	-1 617	-1 117	0	-816
3a Freedom, security, justice	5	0	0	0	3	-27	-24	0	-19
3b Citizenship	0	0	0	0	17	-31	-14	0	-14
4 EU as a global player	0	30	56	193	440	-440	0	0	0
5 Administration	14	0	0	0	22	-22	0	0	14
TOTAL	362	48	56	193	2 512	-2 512	0	0	362

The amounts in the provisional appropriations which remained unused were:

(million EUR)

Budget line	Heading	Description	Provisional appropriations CA	Provisional appropriations PA
11 03 01	2	International fisheries agreements	13	13
07 03 23	2	EU action programme to combat climate change	15	5
19 08 02 03	4	EU Baltic Sea Strategy		20
19 10 04	4	Co-operation activities other than Official Development Assistance (Asia, Central Asia, Iraq, Iran and Yemen)		5
19 09 03	4	Co-operation activities other than Official Development Assistance (Latin America)		5
Total			28	48

A.4.2 The Global Transfer

The Global Transfer, adopted on 3 December, concerned only payment appropriations, the volume of reinforcement and reductions totalled EUR 1 792 million (2009: EUR 487 million) broken down by heading as follows:

(million EUR)

MFF Heading	Reinforcements	Reductions	Impact between headings
1a Competitiveness	277	-247	30
1b Cohesion	1 125	0	1 125
2 Natural resources	84	-1 201	-1 117
3a Freedom, security, justice	3	-27	-24
3b Citizenship	17	-32	-15
4 EU as a global player	285	-285	0
5 Administration	0	0	0
TOTAL	1 792	-1 792	0

In total, 96 budget lines (2009: 192) were concerned, 50 for reinforcement and 146 for reductions (2009: 59 and 133).

In headings 3a, 3b, 4 and 5 the Global Transfer was the sole adjustment by transfer between headings.

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

A.5 2010 IMPLEMENTATION OVERVIEW

A.5.1 Implementation of authorised appropriations 2010

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

(million EUR)

Consolidated Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	Internal transfers	Assigned revenue	Total appropriations ⁵	Actual 2010	Rate	Actual 2009	Carryover to 2011
CA	140 915	329	98	368	141	5 390	147 271	142 744	97%	142 546	3 787
PA	122 527	1 774	19	314	48	5 795	130 527	122 231	94%	118 361	5 557
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	177 272	60 249	142 744	61 982		-3 390		194 395	10%		

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

(million EUR)

Implementation Table Commission											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ⁵	Actual 2010	Rate	Actual 2009	Carryover to 2011
CA	137 978	319	89	368	141	5 176	144 100	139 833	97%	139 799	3 645
PA	119 590	1 450	10	314	48	5 572	127 032	119 374	94%	115 590	5 073
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	176 944	59 971	139 833	59 403		- 3 352		194 051	10%		

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

5 Includes the provisional appropriations CA EUR 28 million and PA EUR 48 million.

6 Includes the provisional appropriations CA EUR 28 million and PA EUR 48 million.

The table below gives the 2010 implementation by policy area:

Implementation by Policy area					
Title	Policy Area	CA implemented	%	PA implemented	%
01	Economic and Financial Affairs	451	99 %	289	72 %
02	Enterprise	845	93 %	658	85 %
03	Competition	92	97 %	92	89 %
04	Employment and Social Affairs	11 378	100 %	7 481	88 %
05	Agriculture and Rural Development	58 880	97 %	55 611	95 %
06	Energy and Transport	4 864	96 %	2 859	85 %
07	Environment	459	93 %	358	82 %
08	Research	5 545	94 %	4 507	84 %
09	Information Society	1 692	93 %	1 786	90 %
10	Direct Research	462	54 %	438	56 %
11	Fisheries	977	97 %	656	79 %
12	Internal Market	76	98 %	71	89 %
13	Regional Policy	38 981	100 %	30 623	100 %
14	Taxation and Customs Union	133	96 %	126	93 %
15	Education and Culture	1 641	90 %	1 572	88 %
16	Press and Communication	217	98 %	206	89 %
17	Health and Consumer Protection	676	96 %	590	89 %
18	Area of freedom. security and justice	1 070	95 %	745	89 %
19	External Relations	4 359	98 %	3 683	95 %
20	Trade	78	97 %	77	85 %
21	Development and Relation with ACP Countries	1 686	97 %	1 708	94 %
22	Enlargement	1 023	99 %	1 130	98 %
23	Humanitarian Aid	1 058	99 %	971	99 %
24	Fight against Fraud	77	99 %	73	88 %
25	Commission's Policy Coordination and Legal Advice	193	97 %	189	88 %
26	Commission's Administration	1 070	96 %	1 044	84 %
27	Budget	63	95 %	65	84 %
28	Audit	11	96 %	11	87 %
29	Statistics	139	91 %	126	85 %
30	Pensions	1 205	100 %	1 205	100 %
31	Language services	431	93 %	427	88 %
	TOTAL COMMISSION	139 833	97%	119 374	94%
	Other institutions	2 911	92 %	2 857	82 %
	GRAND TOTAL	142 744	97 %	122 231	94 %

Before the analysis on the implementation of budgetary appropriations (appropriations adopted in the budget 2010 and the carried over appropriations of the budget 2009) 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 2010 (million EUR)

End-December 2010 implementation of assigned revenue: commitments				
MFF Heading	Assigned revenue available in 2010	Implementation as at end-December	Implementation as at end-December	Available at end-December
			(%)	
1a. Competitiveness	1 927	798	41%	1 130
1b. Cohesion	2	1	60%	1
2. Natural Resources	2 560	592	23%	1 968
3a. Freedom, Security, Justice	59	31	53%	28
3b. Citizenship	93	47	50%	46
4. EU as a Global player	277	164	59%	113
5. Commission Administration	260	148	57%	112
Decentralised Agencies	82	52	64%	30
Total Commission	5 176	1 780	34%	3 396
Other institutions	213	81	38%	132
TOTAL	5 389	1 861	35%	3 528

End-December 2010 implementation of assigned revenue: payments				
MFF Heading	Assigned revenue available in 2010	Implementation as at end-December	Implementation as at end-December	Available at end-December
			(%)	
1a. Competitiveness	2 369	735	31%	1 634
1b. Cohesion	0	0	42%	0
2. Natural Resources	2 549	587	23%	1963
3a. Freedom, Security, Justice	56	17	30%	39
3b. Citizenship	113	51	45%	63
4. EU as a Global player	222	147	66%	76
5. Commission Administration	262	125	48%	137
Decentralised Agencies	80	51	63%	30
Total Commission	5 572	1 661	30%	3 912
Other institutions	224	80	36%	144
TOTAL	5 796	1 741	30%	4 056

(million EUR)

Implementation of assigned revenue by source: commitments			
	Assigned revenue available in 2010	Implementation as at end-December	Implementation as at end-December
EAGF receipts*	1 618	102	6%
- clearance, irregularities, milk levy	1 011	106	10%
- Sugar Restructuring Fund receipts	607	-4	-1%
Other recoveries	489	112	23%
- Decentralised Agencies	35	6	17%
Sub-total of recoveries in 2010	2 107	214	10%
EAGF receipts*	915	481	53%
- clearance, irregularities, milk levy	146	146	100%
- Sugar Restructuring Fund receipts	768	334	44%
Other recoveries	317	284	89%
- Decentralised Agencies	38	38	100%
Sub-total of recoveries carried over from 2009	1 232	764	62%
Reimbursement of advances	1	1	100%
EFTA	268	267	100%
PECO	202	85	42%
JRC competitive income	365	56	15%
Other earmarked revenues	935	333	36%
Coal and Steel income	66	61	93%
Total Commission	5 176	1 780	34%
Other institutions	213	81	38%
GRAND TOTAL	5 389	1 861	35%

Implementation of assigned revenue by source: payments			
	Assigned revenue available in 2010	Implementation as at end-December	Implementation as at end-December
EAGF receipts*	1 618	102	6%
- clearance, irregularities, milk levy	1 011	106	10%
- Sugar Restructuring Fund receipts	607	-4	-1%
Other recoveries	470	117	25%
- Decentralised Agencies	35	6	17%
Sub-total of recoveries in 2010	2 088	218	10%
EAGF receipts*	910	476	52%
- clearance, irregularities, milk levy	142	142	100%
- Sugar Restructuring Fund receipts	768	334	44%
Other recoveries	250	226	90%
- Decentralised Agencies	36	36	100%
Sub-total of recoveries carried over from 2009	1 160	702	61%
EFTA	230	217	94%
PECO	238	87	36%
JRC competitive income	275	53	19%
Other earmarked revenues	1 522	332	22%
Coal and Steel income	59	51	87%
Total Commission	5 572	1 661	30%
Other institutions	224	80	36%
GRAND TOTAL	5 796	1 741	30%

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

(million EUR)

Implementation of recoveries carried over from 2009: commitments				
MFF Heading	Assigned revenue carried forward from 2009	Implementation as at end-December	Implementation as at end-December (%)	Available at end-December
1a. Competitiveness	102	89	88%	12
1b. Cohesion	0.4	0	0%	0.4
2. Natural Resources	927	485	52%	441
3a. Freedom, Security, Justice	11	9	80%	2
3b. Citizenship	11	11	95%	1
4. EU as a Global player	82	73	89%	9
5. Commission Administration	99	97	98%	2
Total	1 232	764	62%	468

Implementation of recoveries carried over from 2009: payments				
MFF Heading	Assigned revenue carried forward from 2009	Implementation as at end-December	Implementation as at end-December (%)	Available at end-December
1a. Competitiveness	84	81	96%	3
1b. Cohesion	0.2	0.1	39%	0.1
2. Natural Resources	919	478	52%	441
3a. Freedom, Security, Justice	8	8	96%	0
3b. Citizenship	9	9	98%	0
4. EU as a Global player	40	33	82%	7
5. Commission Administration	99	93	94%	6
Total	1 160	702	61%	458

A.5.3 Implementation of Budgetary Appropriations 2010

A.5.3.1 2010 Implementation Overview Table

(million EUR)

Implementation as at 31 December 2010: commitment and payment appropriations (excluding reserves)								
Heading	Implementation as at end-2010		Implementation as at end-2010 (%)		Under-implementation as at end-2010		Under-implementation after carry over	
	CA	PA	CA	PA	CA	PA	CA	PA
1a. Competitiveness	14 282	10 914	99%	94%	209	652	25	371
1b. Cohesion	49 373	37 179	100%	97%	36	989	36	989
2. Natural Resources of which:	59 659	56 061	100%	98%	65	1 002	63	583
<i>Market expenditure & direct aids</i>	43 794	43 697	100%	100%	25	100	25	43
3a. Freedom, Security, Justice	977	667	97%	93%	29	49	5	-49
3b. Citizenship	740	638	99%	87%	8	93	8	93
4. EU as a Global Player	8 083	7 340	99%	94%	58	317	16	279
5. Commission Administration	4 938	4 914	100%	92%	24	404	24	-272
Total	138 052	117 713	99%	97%	429	3 505	179	3 505
Other institutions	2 830	2 776	96%	85%	127	496	118	496
Total consolidated	140 883	120 490	99%	97%	556	4 001	297	2 489

A.5.3.2 Implementation Compared to Initial Budget 2010

(million EUR)

Comparison of the implementation of the 2010 appropriations						
Heading	Actual implementation		As % of the final budget		As % of the initial budget	
	CA	PA	CA	PA	CA	PA
1a. Competitiveness	14 238	10 712	99%	95%	93%	95%
1b. Cohesion	49 352	37 099	100%	99%	100%	102%
2. Natural Resources	59 406	56 014	100%	98%	100%	97%
3a. Freedom, Security, Justice	977	666	97%	93%	97%	90%
3b. Citizenship	740	633	99%	88%	111%	96%
4. EU as a Global player	8 083	7 259	99%	94%	100%	94%
5. Commission Administration	4 937	4 598	100%	100%	93%	93%
Total Commission	137 733	116 981	100%	100%	98%	98%
5. Other institutions	2 821	2 490	96%	96%	85%	85%
Grand total	140 554	119 472	100%	100%	98%	98%

In this comparison, carryovers and assigned revenue are excluded as additional appropriations; the initial budget is presented without reserves and the final budget without unreleased reserves. 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 2010 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%	97%	100%
1.1.2	Decommissioning	99%	99%	100%	67%
1.1.3	Trans-European networks	100%	100%	93%	92%
1.1.4	EGNOS & Galileo	100%	100%	96%	96%
1.1.5	Marco Polo	100%	100%	99%	82%
1.1.6	Lifelong Learning	100%	100%	99%	99%
1.1.7	Competitiveness and innovation framework programme (CIP)	100%	100%	75%	63%
1.1.8	Social policy agenda	97%	111%	91%	106%
1.1.9	Customs and Fiscalis	94%	94%	97%	136%
1.1.10	Nuclear decommissioning	100%	142%	100%	100%
1.1.12	EEPR - Energy projects to aid economic recovery	93%	93%	78%	68%
	TOTAL— Competitiveness	99%	99%	95%	95%
1b. Cohesion For Growth And Employment					
1.2.1	Structural Funds	100%	100%	95%	99%
1.2.11	Convergence objective	100%	100%	99%	110%
1.2.12	Regional competitiveness and employment objective	100%	100%	95%	80%
1.2.13	European territorial cooperation objective	99%	99%	81%	76%
1.2.14	Technical assistance	85%	85%	81%	76%
1.2.2	Cohesion Fund	100%	100%	100%	116%
	TOTAL— Cohesion	100%	100%	99%	102%
2. Preservation and Management of Natural Resources					
2.0.1	Market related expenditure and direct aids	100%	101%	100%	100%
2.02	Rural development	100%	100%	94%	86%
2.03	European Fisheries Fund	100%	100%	82%	82%
2.0.4	Fisheries governance and international agreements	96%	96%	86%	83%
2.0.5	Life+	99%	99%	84%	95%
	TOTAL— Natural Resources	100%	100%	98%	97%

Comparison of 2010 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
3a. Freedom, Security and Justice					
3.1.1	Solidarity and management of migration flows	95%	95%	95%	85%
3.1.2	Security and safeguarding liberties	100%	100%	69%	47%
3.1.3	Fundamental rights and justice	100%	100%	95%	89%
	TOTAL— Freedom, Security and Justice	97%	97%	93%	90%
3b. Citizenship					
3.2.1	Public health and consumer protection programme	100%	100%	95%	116%
3.2.2	Culture 2007	100%	100%	98%	98%
3.2.3	Youth in action	100%	100%	100%	100%
3.2.4	Media	100%	100%	100%	100%
3.2.5	Europe for citizens	99%	99%	99%	99%
3.2.6	Civil protection Financial instrument	77%	77%	71%	71%
3.2.7	Communication actions	98%	98%	92%	94%
	TOTAL— Citizenship	99%	111%⁷	88%	96%
4. The EU as a global player					
4.0.1	Instrument for Pre-Accession (IPA)	99%	99%	92%	82%
4.0.2	European Neighbourhood and Partnership Instrument (ENPI)	100%	106%	100%	109%
4.0.3	Development Cooperation Instrument (DCI)	100%	99%	99%	94%
4.0.4	Instrument for Stability	100%	100%	88%	78%
4.0.5	Humanitarian aid	99%	129%	100%	113%
4.0.6	Macroeconomic assistance	100%	91%	73%	112%
4.0.7	Common Foreign and Security Policy (CFSP)	100%	100%	88%	111%
4.0.8	EC guarantees for lending operations	100%	100%	100%	100%
4.0.10	Industrialised Countries Instrument	100%	100%	100%	117%
4.0.11	Democracy and Human Rights	85%	100%	97%	97%
4.0.12	Instrument for Nuclear Safety Cooperation	100%	100%	100%	143%
	TOTAL— EU as a global player	99%	100%	93%	93%
5. Administration					
5.0.1	Commission (excluding pensions)	99%	100%	90%	91%
5.0.3	Pensions (all institutions)	100%	100%	100%	100%
5.0.4	European schools	99%	99%	99%	99%
	Other institutions	96%	96%	85%	84%
	TOTAL— Administration	98%	98%	90%	90%
GRAND TOTAL		99%	99%	97%	97%

A.6 RAL-SITUATION

A.6.1 Consolidated summary of commitments outstanding

RAL evolution per heading in 2010							
Policy Area	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 Commitments	Decommitments 2010	RAL as at 31.12.2010	Evolution of the RAL (%)
1a. Competitiveness	19 518	7 041	15 079	4 608	-471	22 478	15%
1b. Cohesion	117 384	36 637	49 374	542	-1 591	127 989	9%
2. Natural Resources	19 541	10 280	60 251	46 367	-182	22 963	18%
3a. Freedom, Security and Justice	1 044	216	1 008	468	-91	1 277	22%
3b. Citizenship	618	237	787	453	-82	634	3%
4. The EU as a global player	18 462	5 231	8 247	2 255	-890	18 332	-1%
5. Administration	377	329	5 086	4 710	-45	379	1%
TOTAL	176 944	59 971	139 833	59 403	-3 352	194 051	10%
Other institutions	328	278	2 911	2 579	-38	344	5%
TOTAL CONSOLIDATED	177 272	60 249	142 744	61 982	-3 390	194 395	10%

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 2010

Heading	Increase in million EUR	Evolution in %
1a Competitiveness	2 960	+15%
1b. Cohesion	10 604	+9%
2. Natural Resources	3 422	+18%
3a. Freedom, Security and Justice	233	+22%
3b. Citizenship	16	+3%
4. The EU as a global player	-129	-1%
5. Administration (COM)	2	+1%
Total	17 107	+10%

A.6.3 Main programmes

	RAL amount billion EUR	As % of RAL	As % of 2010 differentiated CA
Total Heading 1a	22	12%	16%
7 th Research Framework Programme	13	6%	8%
Transport programmes	4	25%	2%
Energy projects	3	2%	2%
Total Heading 1b	128	66%	55%
Convergence objective	77	40%	34%
Competitiveness objective	22	11%	9%
Cohesion fund	25	13%	11%
Total Heading 2	22	12%	18%
Rural development	20	10%	16%
Total Heading 3	2	1%	2%
Total Heading 4	18	10%	9%
Pre-accession (IPA)	5	3%	2%
Neighbourhood (ENPI)	4	2%	2%
Development cooperation	7	4%	3%
Total	193	100%	100%

This indicative table was constructed by eliminating CAP and Administration as non-differentiated expenditure from the total RAL and choosing 2010 as reference year for differentiated appropriations.

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 2.4 years of commitments at 2010 level and to 2.5 years in payments. This is in line with the N+2 reference. Cohesion and External Actions are slightly behind this speed. The volumes of RAL vary considerably, but the issue of outstanding commitments concern all the headings operating with differentiated appropriations in a very comparative way, i.e. 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 by policy area									
MFF Heading	<2005	2005	2006	2007	2008	2009	2010	TOTAL of individual commitments	Total RAL
1a Competitiveness	292	307	645	565	2 173	4 744	10 033	18 758	22 478
1b. Cohesion	928	1 068	12 661	1 422	20 555	42 515	48 754	127 903	127 989
2. Natural Resources	55	45	1 518	39	617	6 591	13 788	22 653	22 962
3a. Freedom, Security and Justice	0.4	6	13	9	211	347	418	1 004	1 277
3b. Citizenship	12	10	16	31	49	119	324	561	634
4. The EU as a global player	630	348	820	493	1 590	3 004	4 594	11 479	18 332
5. Administration	0	0.01	0.2	0.3	2	21	373	396	379
TOTAL COMMISSION	1 919	1 783	15 673	2 558	25 196	57 340	78 285	182 754	194 051
Other Institutions						11	332	344	344
GRAND TOTAL	1 919	1 783	15 673	2 558	25 196	57 351	78 617	183 098	194 395

This table shows that about 10 % of the RAL consists of outstanding commitments from the previous programming periods; ca 1 % of pre-2005 RAL, 1 % of 2005 RAL and the balance from individual commitments made either in 2006 or 2007. The absorption of old RAL will depend on a successful final closure of Cohesion programmes 2000-2006, expected to take place before end 2012. A more detailed analysis of the situation of the oldest RAL is presented in Annex III of this report.

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

Year of Commitment	% of Total RAL
2007	1%
2008	14%
2009	33%
2010	45%
To be contracted	6%
Total	100%

PART B - Overview: Budget 2010

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	14 726	44	0	0	136	1 927	16 832	15 079	90%	14 040	1 295
PA	11 299	227	-67	51	56	2 369	13 935	11 649	84%	10 753	1 892
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	19 518	7 041	15079	4608		-471		22 478	15%		

The above table shows the full implementation of all available appropriations including amounts carried over from 2009 into 2010 and assigned revenue. Focusing on the implementation of the initial budget without the unmobilised reserve for European Globalisation Adjustment Fund (EUR 415 million), the implementation of commitments amounted to 99 %, leaving a balance of EUR 209 million unused. The largest variation between initial appropriations and their actual implementation in implementation took place on Energy Projects to aid Economic Recovery (under-implementation of EUR 147 million). Implementation of payments amounted to 94% of the credits in the initially voted budget, leaving a balance of EUR 641 million unused. The largest variation in implementation took place on Energy Projects to aid Economic Recovery (under-implementation of EUR 402 million), Competitiveness and Innovation (under-implementation of EUR 132 million), Trans-European Networks (under-implementation of EUR 77 million), European Globalisation Adjustment Fund (over-implementation of EUR 64 million) and Heading 1a Other Programmes (under-implementation of EUR 30 million). Unused payment appropriations of EUR 270 million are carried forward to 2011.

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	7 542	2	0	0	0	1 395	8 939	8 039	90%	7 237	896
PA	6 374	89	0	100	-2	1 829	8 391	6 920	82%	6 674	1 442
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	11 580	4 333	8 039	2 587		-236		12 464	8%		

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	25 845	5 529	15 267	10 578	12 464	85%
2011	8 609							
2012	8 912							
2013	9 925							
TOTAL	53 316							

B.1.2 Trans-European networks (MFF 1.1.3)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	1 084	0	0	0	0	18	1 102	1 087	99%	967	13
PA	932	3	0	-4	0	17	949	869	92%	852	63
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	1 916	655	1 087	215		-45		2 089	9%		

In payments, the variation between initial appropriations and their actual implementation concerns principally *Completion of financial support for projects of common interest in the trans-European transport network*, under-implementation of EUR 83 million. The lower than expected submission of cost claims for the 2000-2006 Programme resulted in a lower than planned financial execution. The remaining balance was transferred to the 2007-2013 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	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	1061	3 896	771	2 027	1 761	2 089	84%
2011	1 241							
2012	1 357							
2013	1 542							
TOTAL	8 037							

B.1.3 EGNOS and Galileo (MFF 1.1.4)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	894	0	0	0	0	30	924	924	100%	849	1
PA	454	1	0	0	0	24	479	453	95%	723	11
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	885	452	924	1		0		1 355	53%		

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							
2012	172							
2013	2							
TOTAL	3 004							

B.1.4 Marco Polo (MFF 1.15)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	64	0	0	0	0	2	66	65	99%	68	0
PA	37	0	0	-7	1	3	33	32	97%	31	1
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	142	30	65	2		-18		157	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	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							
2012	70							
2013	73							
TOTAL	433							

B.1.5 Lifelong learning (MFF 1.1.6)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	1 107	0	0	0	0	245	1 353	1 222	90%	1 196	131
PA	1 076	6	0	0	-1	250	1 331	1 188	89%	1 146	142
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments	Decommitments 2010	RAL as at 31.12.2010	Evolution of the RAL (%)				
RAL	403	223	1 222	965	-26	410	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	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	3 749	981	3 401	338	410	82%
2011	1 055							
2012	1 084							
2013	1 117							
TOTAL	6 996							

B.1.6 Competitiveness and Innovation Framework Programme (CIP) (MFF 1.1.7)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	526	0	0	0	0	37	563	553	98%	538	10
PA	360	4	0	-67	14	53	363	243	67%	310	113
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	949	202	553	42		-19		1 240	31%		

In payments, the variation between initial appropriations and their actual implementation concerns principally:

- *Entrepreneurship and Innovation Programme*, under-implementation of EUR 92 million. The financial crisis had a major effect on the disbursement profile of financial instruments, particularly those in the area of venture capital. Moreover, in order to avoid excessive balances on the trust accounts, the EIF and the Commission services reviewed the method of calculating payment appropriations and agreed to a number of adjustments to improve their precision. No payments were therefore made in 2010 and it was thus possible to redeploy payment credits of EUR 57 million in 2010 to finance other programmes. The remaining payment credits of EUR 34.6 million are being carried forward to 2011.
- Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs), under-implementation of EUR 35 million. Consequently, for similar reasons to those outlined above, no payments were made in 2010 and payment credits of EUR 14 million are being carried forward to 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	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							
2012	594							
2013	647							
TOTAL	3 645							

B.1.7 Social policy agenda (MFF 1.1.8)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	189	0	0	0	24	10	223	214	96%	180	4
PA	155	3	0	1	26	9	194	171	88%	140	7
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	184	83	214	88		-22		205	12%		

B.1.7.1 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							
2012	97							
2013	102							
TOTAL	683							

B.1.8 Customs and Fiscalis (MFF 1.1.9)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	75	0	0	0	0	1	77	72	94%	67	0
PA	47	1	0	18	0	1	67	66	99%	63	1
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	73	45	72	21		-14		65	-10%		

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							
2012	89							
2013	92							
TOTAL	474							

B.1.9 Nuclear Decommissioning (MFF 1.1.10)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	180	0	0	0	75	0	255	255	100%	255	0
PA	220	0	0	0	0	0	220	219	100%	110	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010		Evolution of the RAL (%)	
RAL	573	219	255	0		0		609		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	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							
2012	262							
2013	267							
TOTAL	1 789							

B.1.10 European Globalisation Adjustment Fund (EGF) (MFF 1.1.11)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	500	40	0	0	0	0	540	105	19%	13	19
PA	0	40	0	85	0	0	125	104	84%	12	20
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	0	0	105	104		0		1	-		

B.1.11 Energy projects to aid economic recovery (MFF 1.1.12)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	1 980	0	0	0	0	0	1 980	1 833	93%	2 000	146
PA	1 027	75	-67	-55	-9	0	972	701	72%	0	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	2 000	506	1833	195		0		3 132	57%		

In commitments, the variation between initial appropriations and their actual implementation concerns:

- *Energy projects to aid economic recovery - Energy networks*, under-implementation of EUR 97 million. The under-implementation concerns one project of interconnection for which the call for proposal attracted no candidate and nine other projects for which the beneficiaries requested less co-financing than was foreseen in the regulation. The unused credits will be carried forward to 2011 to finance a new financial facility supporting energy efficiency and renewable energy which will be operational in 2011.
- *Energy projects to aid economic recovery - Carbon Capture and Storage (CCS)*, under-implementation of EUR 50 million. The under-implementation concerns one project of carbon capture and storage for which the evaluation was not positive. The unused credits will be carried forward to 2011 to finance a new financial facility supporting energy efficiency and renewable energy which will be operational in 2011.

In payments the variation concerns principally:

- *Energy projects to aid economic recovery - Energy networks*, under-implementation of EUR 238 million. Contrary to expectations, some beneficiaries have not requested pre-financing payments because certain conditions were not met, e.g. bank guarantees, environmental permits or a formal investment decision. Others minimised the number of intermediate payments requests to avoid the production of costly audit certificates.

- *Energy projects to aid economic recovery - European Offshore wind grid system*, under-implementation of EUR 107 million. When the requirements for payment appropriations were estimated, the projects had not yet been negotiated. It appears that beneficiaries of six projects have foregone pre-financing because of the need to provide bank guarantees. On the other hand, their reporting timetable is now tighter. Pre-financing requirements were therefore lower than expected. Most of the under execution amount has been reused for the European Union Solidarity Fund or made available as part of the global transfer.
- *Energy projects to aid economic recovery - Carbon Capture and Storage (CCS)*, under-implementation of EUR 55 million. The under execution concerns mainly a project which is under suspension as a parent company went bankrupt.

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								
2012								
2013								
TOTAL	3 980							

B.1.12 Statistical Information (MFF 1.1.OTH_ 29)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	65	0	0	-5	0	13	73	62	84%	57	6
PA	45	0	0	4	0	13	62	49	78%	44	10
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	95	41	62	8		-5		103	9%		

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	52	48	145	38	68	77	103	75%
2011	57							
2012	59							
TOTAL	269							

B.1.13 Others

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	520	2	0	5	37	176	742	648	87%	613	520
PA	572	5	0	-24	27	170	749	634	85%	648	572
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	718	252	648	380		-86		648	-10%		

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	49 388	21	0	0	0	2	49 410	49 374	100%	48 407	17
PA	36 385	706	-13	1 104	-14	0	38 168	37 179	97%	33 933	12
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	117 384	36 637	49 374	542		-1 591		127 989	9%		

Implementation of commitments amounted to 99.9% of the credits in the initial budget.

Implementation of payments amounted to 102% of the credits in the initial budget, representing over-implementation of EUR 715 million. The situation was very different for the two sub-divisions in heading 1b: for social policy there was under-implementation of EUR 1 227 million, whereas for regional policy and the cohesion fund there was over-implementation of EUR 1 941 million.

B.2.2 Implementation by Fund

B.2.2.1 European Social Fund

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	10 844	0	0	0	0	1	10 846	10 842	100%	10 806	0
PA	8 233	697	-13	-21	-842	0	8 054	7 079	88%	8 576	5
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	25 930	6 976	10 842	103		-1 478		28 215	9%		

For Social Policy, the variation between initial payment appropriations and their actual implementation concerns principally:

- European Social Fund (ESF) - Convergence. The under-execution of is mainly due to blocked payments to some Polish and Spanish programmes. In Poland, one Operational Programme was found to present a high risk of error unless deficiencies in the management and control system were corrected before payments are made. In Spain, the compliance assessment of one Operational Programme could not yet be accepted and consequently no payment could be made. As a result, part of the unused appropriations was transferred to regional policy budget lines.
- Completion of European Social Fund (ESF) - Objective 1 (2000 to 2006), The under-implementation is mainly due to blocked payments following audit results for some Spanish, French and Italian programmes, for which payment appropriations were carried forward from 2009 to 2010. These remain blocked at this stage and, in most cases, the financial suspension and correction procedures will be merged with the final payments to be processed in the context of the 2000-2006 winding up declarations. In addition, fewer final closures could be processed in 2010 than foreseen.
- Completion of European Social Fund (ESF) - Objective 2 (2000 to 2006), under-implementation of EUR 25 million.
- European Social Fund (ESF) - Regional competitiveness and employment, under-implementation of EUR 22 million.

B.2.2.2 *European Regional Development Fund*

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	28 257	17	0	0	14	0	28 288	28 262	100%	28 226	17
PA	21 226	6	0	625	237	0	22 094	22 086	100%	18 243	4
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	68 258	21 711	28 262	374		-45		74 390	9%		

For Regional Policy and the Cohesion Fund, the variation between initial payment appropriations and their actual implementation concerns principally:

- European Regional Development Fund (ERDF) – Convergence: Convergence programmes for the new period are progressing much better than was predicted, and therefore it was possible to make payments of EUR 1 109 million more than entered in the budget. The discipline imposed by the "n+2 rule" continues to encourage Member States to submit payment claims regularly, and the simplifications introduced in the current programming period lead to more rapid payments.
- Completion of European Regional Development Fund (ERDF) - Objective 1 (2000 to 2006), under-implementation of EUR 729 million. Analysis of the closure documents (final reports and winding-up declarations) by the desk-officers and by the auditors has taken longer than anticipated, and so the closure payments are expected in 2011 and 2012.
- European Regional Development Fund (ERDF) - Regional competitiveness and employment: Programmes for the new period are progressing much better than was predicted, and therefore it was possible to make payments of EUR 522 million more than entered in the budget. The discipline imposed by the "n+2 rule" continues to encourage Member States to submit payment claims regularly, and the simplifications introduced in the current programming period lead to more rapid payments.
- Completion of European Regional Development Fund (ERDF) - Objective 2 (2000 to 2006): Unblocking of blocked payments to Spain meant that interim payments were EUR 126 million above the planned amounts.
- Completion of Interreg III Community initiative (2000 to 2006), under-implementation of EUR 112 million, Analysis of the closure documents (final reports and winding-up declarations) by the desk-officers and by the auditors has taken longer than anticipated, and so the closure payments are expected in 2011 and 2012.
- European Regional Development Fund (ERDF) - European territorial cooperation. The Territorial Cooperation programmes are by definition more complicated than other programmes, and the involvement of several Member States causes longer lead-times in the preparation and certification of payment claims. Claims received late in 2010 and paid in early 2011 exceed the difference of EUR 68 million between implementations and final appropriations.

- European Regional Development Fund (ERDF) - PEACE, The PEACE programme is progressing faster than was predicted, and it was possible to make EUR 12 million more payments for than entered 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							
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	17 642	1 740	2 811	14 833	19 977	74%
2009	8 111	8 111	25 753	4 704	7 515	18 239	21 866	83%
2010	7 605	7 605	33 359	6 247	13 762	19 597	21 524	91%
2011	7 087							
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							
2012	1 352							
2013	1 369							
TOTAL	8 723							

B.2.4 Cohesion Fund (MFF 1.2.2)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	10 190	0	0	0	0	0	10 190	10 184	100%	9 294	0
PA	6 855	2	0	500	607	0	7964	7 960	100%	7 084	2
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	23 077	7 898	10 184	62		-67		25 233	9%		

- Cohesion Fund: Convergence programmes for the new period are progressing much better than was predicted, and therefore it was possible to make payments of EUR 1 286 million more than entered in the initial budget. The discipline imposed by the "n+2 rule" continues to encourage Member States to submit payment claims regularly, and the simplifications introduced in the current programming period lead to more rapid payments.
- Cohesion Fund - Completion of previous projects (prior to 2007), under-implementation of EUR 179 million. Analysis of the closure documents (final reports and winding-up declarations) for the old Cohesion Fund projects by the desk-officers and by the auditors has taken longer than anticipated, and so the closure payments are expected to continue into 2011 and 2012 and beyond.

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							
2012	11 800							
2013	12 362							
TOTAL	69 163							

This table includes Technical Assistance for Cohesion Fund.

B.2.5 Cross-border Cooperation

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	91	0	0	0	-14	0	76	76	100%	75	0
PA	63	0	0	0	-14	0	49	49	100%	30	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	113	49	76	0		0		140	24%		

B.2.6 Others

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	6	4	0	0	0	0	10	9	100%	7	0
PA	8	0	0	0	-2	0	6	5	84%	1	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	7	3	9	2		0		11	60%		

A complete analysis of the implementation 2010 will be presented in the Commission staff working paper *Analysis of the budgetary implementation of the Structural and Cohesion funds in 2010* in May 2011.

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ⁸	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	59 171	253	0	300	0	2 560	62 284	60 251	97%	61 484	1 970
PA	57 818	62	0	-817	0	2 549	59 612	56 647	95%	55 877	2 381
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	19 541	10 280	60 251	46 367		-182		22 963	18%		

Implementation of heading 2 payments amounted to 96.4% of the credits in the initial budget, leaving a balance of EUR 2 103 million unused. The largest variations in implementation took place on Rural Development (under-implementation of EUR 1 909 million), the European Fisheries Fund (under-implementation of EUR 86 million) and Fisheries Governance and International Agreements (under-implementation of EUR 40 million).

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	43 520	0	0	300	0	2 533	46 352	44 376	96%	46 468	1 950
PA	43 401	39	0	359	0	2 528	46 327	44 276	96%	46 335	2 007
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	571	289	44376	43 988		-49		622	9%		

Please see Annex IV - Report on the Execution of the 2010 Budget of the European Agricultural Guarantee Fund (EAGF).

B.3.2 Rural development (MFF 2.0.2)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	14 364	252	0	0	0	8	14 623	14 597	100%	13 732	8
PA	13 399	3	0	-1 190	0	8	12 220	11 493	94%	8 753	340
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	16 660	9 356	14 597	2 137		-39		19 725	18%		

⁸ Includes the current reserve CA EUR 28 million and PA EUR 18 million.

For Rural Development, the variation between initial payment appropriations and their actual implementation concerns principally:

- Rural Development Programme 2007-2013 (EAFRD): The revised forecast submitted by Member States in September 2010 showed that the declarations of expenditure from Member States would be below the available appropriations. Consequently, an amount of EUR 1 160 million was redeployed for other programmes through the Global Transfer. The reasons for the low level of payments continued to be the current economic situation, which still makes it difficult in some cases to provide national co-financing, and the impact on the payments profile of the late approval of certain programmes. The actual amount finally declared for the third quarter was even lower than the September Member States' revised forecasts and, moreover, for part of the claims received from several Members States, it was not possible to make any reimbursement because the commitment appropriations of the year were already exhausted. Thus at year end a further EUR 330 million is being carried over to 2011 through a non-automatic carry-over.
- Completion of the European Agricultural Guidance and Guarantee Fund, Guidance Section - Objective 1 regions (2000 to 2006), under-implementation of EUR 357 million. The payment appropriations in the budget were intended for the closure of Objective 1 programmes. However, the number of programmes closed and the amounts involved were below the initial plans.
- Completion of Leader (2000 to 2006), under-implementation of EUR 37 million, after including EUR 14 million in the Global Transfer. The number of programmes closed and the amounts involved were below the initial plans and, in many cases, the final payment requests were submitted very close to the final deadline.

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	6 289	6 289	3 233	7 769	42%
2008	13 303	14 646	24 169	8 547	14 836	9 332	11 699	80%
2009	14 002	13 732	37 901	8 217	23 054	14 837	16 660	89%
2010	14 364	14 597	52 498	11 125	34 179	18 306	19 725	93%
2011	14 436							
2012	14 617							
2013	14 816							
TOTAL	96 444							

B.3.3 European Fisheries fund (MFF 2.0.3)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	644	0	0	0	0	0	644	643	100%	631	0
PA	481	0	0	0	0	0	481	395	82%	291	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	1 358	385	643	10		-8		1 598	18%		

For the European Fisheries Fund, the variation between initial payment appropriations and their actual implementation concerns principally:

- European Fisheries Fund (EFF) - Convergence objective, under-implementation of EUR 81 million. The under-implementation is attributable to a number of factors. There were delays in the submission by some Member States of satisfactory Management and Control Systems descriptions, which is a precondition for interim payments. In addition, implementation on the ground is lagging behind for some operational programmes and some cost claims were received too late for the corresponding payments to be made in 2010.
- Completion of the Financial Instrument for Fisheries Guidance (FIFG) - Objective 1 (2000 to 2006). In 2010, the requests for interim payments by Member States were less than foreseen. The unused appropriations of EUR 16 million were transferred to the budget line for European Fisheries Fund (EFF) - Outside convergence objective (see below).
- European Fisheries Fund (EFF) - Outside convergence objective: In 2010, the requests of payment by the Member States were higher than foreseen and the required appropriations to cover these claims were transferred from the budget line for Completion of the Financial Instrument for Fisheries Guidance (FIFG) - Objective 1 (2000 to 2006).

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	1 669	177	657	1 012	1 358	74%
2010	644	643	2 312	385	1 042	1 270	1 598	79%
2011	658							
2012	673							
2013	688							
TOTAL	4 340							

B.3.4 Common Fisheries Policy (MFF 2.0.4)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ⁹	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	265	1	0	0	0	0	265	254	96%	261	2
PA	239	5	0	-8	0	0	236	200	85%	222	17
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	212	35	254	165		-55		211	-1%		

For Fisheries Governance and International Agreements, the variation between initial payment appropriations and their actual implementation concerns principally:

- International fisheries agreements, under-implementation of EUR 10 million. The under-implementation results mainly from the suspension of payment of part of the sectoral support under the Fisheries Partnership Agreements with Morocco (EUR 7 million) and Guinea Bissau (EUR 3 million). To proceed with the payment, additional information on the implementation of the sectoral support was required. This was provided at the end of the year but too late for the payments to be made in 2010. The unused EUR 10 million is being carried forward to 2011.
- Support for the management of fishery resources (collection of basic data), under-implementation of EUR 10 million. Final payments for the 2009 national data collection programmes could not be made before the end of the year because Member States had not fully respected the provisions of the data collection framework in the execution of the programmes. Part of the unused credits, EUR 6 million, was carried forward to 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	317	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	273	254	992	193	741	196	211	93%
2011	263							
2012	282							
2013	287							
TOTAL	2 008							

⁹ Includes the provisional appropriations CA EUR 13 million and PA EUR 13 million.

B.3.5 LIFE + (MFF 2.0.5)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	307	0	0	0	0	12	319	309	97%	313	9
PA	216	14	0	25	5	7	267	221	83%	215	14
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	695	204	309	18		-24		759	9%		

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	340							
2012	354							
2013	377							
TOTAL	2 201							

B.3.6 Others

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ¹⁰	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	72	0	0	0	0	7	79	71	89%	79	1
PA	81	0	0	-3	-5	7	81	61	76%	61	2
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	46	12	71	50		-7		49	7%		

10 Includes the provisional appropriations CA EUR 15 million.

B.4

HEADING 3A: FREEDOM, SECURITY AND JUSTICE

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	1 001	0	0	0	5	59	1 065	1 008	95%	948	52
PA	733	1	0	-24	5	56	771	684	89%	684	65
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	1 044	216	1 008	468		-91		1 277	22%		

Implementation of commitments amounted to 97% of the credits in the initial budget, leaving a balance of EUR 29 million unused. The largest variation in implementation took place on Solidarity and Management of Migration Flows (under-implementation of EUR 25 million), in particular on the External Borders Fund (under-implementation of EUR 24 million). In 2010, five annual programmes that had been planned for the External Borders Fund were not adopted. These programmes are related to the countries participating in this Fund in 2010 for the first time. The inter-service consultation for these annual programmes was finalised at the end of 2010 and the adoption process will be completed by the end of March 2011. Commitment credits of EUR 24 million were carried forward.

Implementation of payments amounted to 90% of the credits in the initial budget, leaving a balance of EUR 72 million unused. The largest variations in implementation took place on Solidarity and Management of Migration Flows (under-implementation of EUR 51 million) and Security and Safeguarding Liberties (under-implementation of EUR 39 million). Unused heading 3a payment appropriations of EUR 24 million were redeployed on other programmes and a further EUR 26 million are being carried forward to 2011.

B.4.1 Solidarity and management of migration flows (MFF 3.1.1)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	517	0	0	0	0	33	550	516	94%	536	34
PA	349	1	0	0	-35	32	347	303	87%	403	43
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	583	80	516	223		-51		746	28%		

The variation between initial payment appropriations and their actual implementation concerns principally *External Borders Fund*, EUR 33 million was redeployed on other programmes, with the balance and EUR 7 million carried forward to 2011. The level of consumption of payments appropriations was lower than initially foreseen at the time of the preparation of the draft budget 2010 for the following reasons:

- late adoption of the new associated Countries programmes. All the related pre-financings will be done in 2011.
- several requests for second pre-financing, announced by some Member States, have not been sent to the Commission
- there were delays in the transmission of the final reports for the 2007 programmes.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	Outstanding of 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	604							
2012	780							
2013	981							
TOTAL	4 032							

B.4.2 Security and safeguarding liberties (MFF 3.1.2)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	107	0	0	0	0	2	109	107	98%	91	2
PA	74	0	0	-21	-2	2	53	36	67%	43	2
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	147	35	107	1		-23		195	33%		

The variation between the initial appropriations and their actual implementation concerns principally *Prevention of and fight against crime*, under-implementation of EUR 28 million after the transfer of EUR 17 million was redeployed on other programmes). The level of consumption of payments appropriations was lower than initially foreseen at the time of the preparation of the draft budget 2010 for the following reasons:

- lower than expected response rate to the calls for proposals.
- delays in concluding 2010 grant agreements: no pre-financing payments were made against 2010 calls for proposals.
- delays in preparing terms of reference, which impacted on the launching of tendering procedures and postponed the majority of commitments and 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	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	134							
2012	142							
2013	147							
TOTAL	748							

B.4.3 Fundamental rights and justice (MFF 3.1.3)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	78	0	0	0	0	2	80	78	98%	81	2
PA	59	0	0	-2	-1	2	58	54	94%	48	3
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	125	45	78	10		-10		138	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	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							
2012	81							
2013	83							
TOTAL	551							

B.4.4 Others

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	300	0	0	0	5	21	326	308	94%	239	14
PA	252	0	0	-1	43	19	313	291	93%	191	17
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	189	57	308	234		-7		198	5%		

B.5 HEADING 3B: CITIZENSHIP

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	668	0	80	0	0	93	841	787	94%	1 315	46
PA	659	7	80	-15	0	113	845	689	82%	1 307	135
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	618	237	787	453		-82		634	3%		

Implementation of commitments amounted to 97% of the credits in the initial budget, in payments to 96 % leaving a balance of EUR 27 million unused.

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	73	0	0	0	0	3	76	76	100%	81	0
PA	63	2	0	13	2	3	83	77	93%	79	3
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010		Evolution of the RAL (%)	
RAL	180	61	76	16		-18		161		-10%	

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	9	14	172	8%
2008	70	70	90	21	27	63	181	35%
2009	79	9	169	48	75	94	180	52%
2010	73	79	248	55	130	116	161	72%
2011	76							
2012	78							
2013	81							
TOTAL	477							

B.5.2 Culture 2007 (MFF 3.2.2)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	54	0	0	0	0	8	62	58	93%	56	4
PA	45	0	0	0	0	9	55	47	86%	49	7
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010		Evolution of the RAL (%)	
RAL	53	15	58	32		-4		60		14%	

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							
2012	63							
2013	65							
TOTAL	400							

B.5.3 Youth in action (MFF 3.2.3)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	125	0	0	0	0	50	175	145	83%	145	30
PA	122	0	0	0	1	57	180	144	80%	140	36
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	76	17	145	127		-14		63	-17%		

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	120	117	117	91	91	26	87	30%
2008	125	122	239	120	211	28	76	37%
2009	128	125	364	121	332	32	76	42%
2010	128	125	489	122	454	35	63	56%
2011	133							
2012	130							
2013	131							
TOTAL	895							

B.5.4 Media (MFF 3.2.4)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	112	0	0	0	0	13	125	123	98%	123	2
PA	104	0	0	0	0	26	130	119	91%	111	12
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010		Evolution of the RAL (%)	
RAL	95	49	123	70		-5		94		-0%	

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	111	406	102	323	83	94	88%
2011	114							
2012	116							
2013	119							
TOTAL	755							

B.5.5 Europe for citizens (MFF 3.2.5)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	33	0	0	0	0	1	34	33	97%	32	1
PA	24	0	0	0	0	1	25	24	96%	25	1
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010		Evolution of the RAL (%)	
RAL	22	10	33	13		-3		27		25%	

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	32							
2012	32							
2013	30							
TOTAL	220							

B.5.6 Civil protection (MFF 3.2.6)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	18	0	0	0	0	1	20	15	73%	15	1
PA	12	0	0	0	0	1	14	9	69%	10	1
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	22	8	15	1		-1		26	20%		

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							
2012	20							
2013	21							
TOTAL	132							

B.5.7 Communication actions (MFF 3.2.7)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	95	0	0	0	0	0	96	94	98%	95	0
PA	87	2	0	1	0	0	91	84	92%	87	2
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	70	48	94	35		-5		75	7%		

B.5.8 EU Solidarity Fund (MFF 3.2.8)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	0	0	80	0	0	0	80	80	100%	623	0
PA	0	0	80	0	0	0	80	13	16%	623	67
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	0	0	80	13		0		67	0%		

B.5.9 Others

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	157	0	0	0	0	15	173	164	95%	146	7
PA	203	2	0	-29	-3	15	188	172	92%	183	8
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	101	28	164	144		-32		60	-40%		

The largest variation between the initial appropriations and the actual implementation took place in heading 3b Other Programmes (under-implementation of EUR 37 million), in particular on the Transition Facility (under-implementation of EUR 28 million). For Bulgaria this is due to the withdrawal of EDIS (Extended Decentralised Implementation System) accreditation for two Agencies. For Romania, it is due to slow contracting on the part of the Romanian authorities.

B.6

HEADING 4: EU AS A GLOBAL PLAYER

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ¹¹	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	8 087	0	0	55	0	277	8 418	8 247	98%	8 481	154
PA	7 758	90	0	0	1	222	8 072	7 487	93%	7 983	114
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	18 462	5 231	8 247	2 255		-890		18 332	-1%		

Implementation of commitments amounted to 99 % of the credits in the initial budget, leaving a balance of EUR 58 million unused. The largest variation between the initial appropriations and their actual implementations in implementation took place on *Heading 4 Other Programmes* (under-implementation of EUR 39 million, mainly Facility for rapid response to soaring food prices in developing countries, under-implementation of EUR 17.million), the *European Neighbourhood & Partnership Instrument* (over-implementation of EUR 38 million) and the *Development Cooperation Instrument* (under-implementation of EUR 29 million). The unused balance of EUR 58 million of budgetary appropriations is reduced to EUR 17 million after taking into account the carryover of EUR 41 million to 2011.

Implementation of payments amounted to 96 % of the credits in the initial budget, leaving a balance of EUR 307 million unused. The largest variation between the initial appropriations and their actual implementations in implementation took place on the *Instrument for Pre-Accession* (under-implementation of EUR 323 million), the *European Neighbourhood & Partnership Instrument* (over-implementation of EUR 123 million), the *Development Cooperation Instrument* (under-implementation of EUR 122 million), *Heading 4 Other Programmes* (under-implementation of EUR 51 million), *Humanitarian Aid* (over-implementation of EUR 46 million), the *Instrument for Stability* (under-implementation of EUR 42 million), the *Instrument for Nuclear Safety Cooperation* (over-implementation of EUR 27 million) and *Common Foreign & Security Policy* (over-implementation of EUR 26 million). Unused budgetary payment appropriations of EUR 38 million were carried forward to 2011.

11 Includes the provisional appropriations PA EUR 30 million.

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	1 587	0	0	-2	0	23	1 609	1 586	99%	1 554	21
PA	1 782	6	0	-211	1	24	1 602	1 473	92%	2 203	19
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	5 313	1 323	1 586	150		-450		4 977	-6%		

For payments, the variation between the initial appropriations and their actual implementation mainly concerns:

Post-2007 instruments:

- *Transition and institution-building assistance to candidate countries*, under-implementation of EUR 57 million. Under-execution is mostly due to Turkey, where the national authorities overestimated their payment forecast for 2010 for IPA 2007 and 2008 National Programmes. The reasons include the complexity and need for change to the technical design and additional time required for the preparation of the tender documentation for a number of projects, as well as capacity limitations and additional unforeseen workload for the Implementing Agency.
- *Transition and institution-building assistance to potential candidate countries*, under-implementation of EUR 82 million, transferred to other programmes. In all potential candidate countries, the occasionally fluctuating staff levels in the national administrations and their weaknesses in project implementation lead to delays in the corresponding advance payments.
- *Regional and horizontal programmes*, over-implementation of EUR 43 million, mainly due to an agreement on frontloading reached with the International Financial Institutions to pay two PHARE programmes in 2010 rather than in coming years in relation to increased implementation.
- *Instrument for Pre-accession Assistance for Rural Development (IPARD)*: For the IPARD programmes, the payment appropriations of the voted budget were reduced by EUR 39 million in the framework of the Global Transfer. This reduction was due to the fact that only two candidate countries had sufficiently prepared administrative systems to receive the corresponding advance in 2010.
- *Regional Development component*: Interim claims received from Turkey showed that these programmes were progressing better than had been expected, which allowed payments of an additional EUR 30 million.
- *Instrument for Pre-Accession Assistance (IPA) - Human resources development, under-implementation of EUR 27 million*:
 - In Croatia the implementation of the operations was more or less according to the forecast of the procurement plan. Nevertheless, in terms of submitting payment claims for certified expenditure, the Croatian authorities were slightly under the targets for the use of payment appropriations in 2010.

- In Turkey, the level of expenditure incurred and paid by the final beneficiaries and certified by the National Authorising Officer was far under the forecasts. Even if significant progress has been achieved in the signature of contracts by the end of the year 2010.
- For the Former Yugoslav Republic of Macedonia the reasons are due to the delays in implementation, as only one direct grant has been awarded so far. The state of readiness of operations to be financed under the Human Resources Development operational programme remains insufficient due to a lack of administrative capacity.

Pre-2007 instruments:

- *Instrument for structural policies for pre-accession - Closure of pre-accession assistance*, relating to eight applicant countries, under-implementation of EUR 130 million. The transfer of payment credits to this line late in 2009 to allow payment of the claims received in 2009 meant that the amounts entered in the 2010 budget exceeded the balance of the open commitments. Consequently, the excess credits were transferred to other lines under External Actions in the Global Transfer.
- *Sapard pre-accession instrument - Completion of the programme (2000 to 2006)*, under-implementation of EUR 78 million. For this item, the payment appropriations in the 2010 budget were intended for the closure of the three outstanding programmes. However, the closure of programmes did not result in any payments but in recoveries to be settled in 2011 as the controls that accompanied the interruption of payments in 2008-2009 resulted in a final amount contracted by beneficiaries below the budgetary commitments. The surplus of payment appropriations was made available in the draft amending budget No 10/2010.
- *Completion of former cooperation with Turkey*, Two payment requests totalling EUR 56 million originally forecasted for 2009 were received from the Turkish authorities only in 2010.
- *Instrument for structural policies for pre-accession (ISPA) - Completion of other previous projects (2000 to 2006)*, under-implementation of EUR 47 million due to the agreement to allow an extension of the final date of eligibility of expenditure for these ex-ISPA projects.

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	1 263	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	1 201	3 025	5 313	57%
2010	1 587	1 579	5 844	789	1 989	3 792	4 977	76%
2011	1 797							
2012	1 936							
2013	2 024							
TOTAL	11 622							

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	1 673	0	0	80	20	66	1 839	1 805	98%	1 633	34
PA	1 360	4	0	111	16	49	1 540	1 511	98%	1 478	28
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	3 871	974	1 805	537		-136		4 028	4%		

For commitments, the variation between the initial appropriations and their actual implementation concerns principally:

- *Financial assistance to Palestine, the peace process and UNRWA*, over-implementation of EUR 30 million because of the crisis situation in Palestine.
- *Financial cooperation with Mediterranean countries*, over-implementation of EUR 21 million. The funds were committed in favour of Egypt as a frontloading of expenditure originally budgeted in 2011.

In payments, the variation between the initial appropriations and their actual implementation concerns principally:

- *European Neighbourhood and Partnership financial cooperation with Eastern Europe*, over-implementation of EUR 124 million. Since the coming into force of the ENPI regulation, the move towards an increased use of budget support has brought considerable advantages in terms of quality and continuity of the policy dialogue between the Commission and each beneficiary country, as well as in terms of rapidity of disbursement and simplification of administrative procedures. This has a positive impact on the disbursement rate of the programmes, which has materialised more rapidly than anticipated.
- *European Neighbourhood and Partnership financial assistance to Palestine, the peace process and UNRWA*, over-implementation of EUR 60 million, because of the crisis situation in Palestine.
- *European Neighbourhood and Partnership financial cooperation with Mediterranean countries*, under-implementation of EUR 46 million. It was possible to finance part of this programme through assigned revenue credits and to redeploy the balance for the urgent needs in Palestine.

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	1 139	2 129	3 766	57%
2009	1 617	1 620	4 946	989	2 128	2 739	3 871	71%
2010	1 776	1 771	6 717	1 237	3 366	3 243	4 028	81%
2011	1 831							
2012	1 917							
2013	2 089							
TOTAL	12 558							

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	2 468	0	0	-29	1	72	2 511	2 474	98%	2 419	37
PA	2 061	17	0	-56	-13	30	2 039	1 976	97%	1 972	21
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	6 674	1 729	2 474	247		- 212		6 960	4%		

For commitments, the variation between the initial appropriations and their actual implementation concerns principally:

- *Adjustment support for sugar protocol countries*, under-implementation of EUR 24 million because of a transfer of appropriations to other policies.
- *Cooperation with developing countries in Asia*, under-implementation of EUR 19 million. *Cooperation with developing countries in Central Asia*, over-implementation of EUR 17 million. These adjustments to commitments were necessary to ensure the completion of all the orders for service contained in the respective Multi-Annual Indicative Programmes (MIP) for the period 2007-2010 for both Asia and Central Asia.

For payments, the variation between the initial appropriations and their actual implementation concerns principally:

- *Non-State actors in development*, over-implementation. Additional payment credits of EUR 70 million were necessary to meet the legal engagements following a fast implementation of the budget for 2010, in line with the recommendations on "Streamlining financial rules and accelerating budget implementation to help economic recovery". As a result, the evaluation results of calls for proposals for two years credits have been available much earlier compared to previous budgetary exercises.

- *Cooperation with developing countries in Asia*, under-implementation of EUR 56 million because several payments foreseen in 2010 have been reduced or cancelled. These reductions concerned mainly the following countries:
 - Cambodia: due to the non-release of a tranche of budget support.
 - Pakistan: mainly due to the new approval procedure adopted by the government of Pakistan for the signature of the financing agreements (including extensive stakeholder consultations and additional internal procedures). The security situation in the country also remains a challenge and had a negative impact on the execution of projects and consequently on disbursements.
 - Thailand/Laos/Sri Lanka: Problems in the implementation of projects and late submission of requests for payment by beneficiaries/contractors.
- *Environment and sustainable management of natural resources, including energy*, under-implementation of EUR 53 million as it was possible to finance part of this programme through assigned revenue credits and as advance payments that were foreseen for some projects did not actually take place because of the late adoption of the second part of the Annual Action Programme. Credits of EUR 25.3 million were redeployed on other programmes.
- *Adjustment support for sugar protocol countries*, over-implementation of EUR 21 million because of increased demand from beneficiary countries, notably St Kitts and Guyana.
- *Food security*, under-implementation of EUR 20 million because the late finalisation of contracts for projects selected under calls for proposals has prevented numerous advance payments from being made before the end of the year.
- *Cooperation with developing countries in Latin America*, under-implementation of EUR 20 million. The payment situation in Latin America continued to be negatively influenced in 2010 by the political situation in Nicaragua and Honduras. Furthermore a slower pace of implementation has been recorded in other Latin American countries, in particular concerning decentralised cooperation programmes in Argentina, Chile, Uruguay and Venezuela.
- *Aid for the rehabilitation and reconstruction of Afghanistan*, under-implementation of EUR 19 million, mainly because payments originally foreseen for 2010 and amounting to EUR 12 million were implemented in 2009. Worsening security has also continued to hamper the implementation of projects.

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	2 648							
2012	2 605							
2013	2 754							
TOTAL	17 259							

B.6.4 Instrument for Stability (MFF 4.0.4)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	220	0	0	0	0	5	224	224	100%	187	1
PA	191	2	0	0	-25	4	173	154	89%	144	2
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	249	90	224	64		-17		301	21%		

The variation between the initial appropriations and their actual implementation concerns principally *Crisis response and preparedness* (under-implementation of EUR 37 million). In 2009, the Instrument for Stability (IfS) budget was reduced in order to contribute to the Food Facility. Although EUR 74 million in commitment appropriations were transferred, payment appropriations were not reduced accordingly. During the summer of 2010, the likely under-spending of payment appropriations for the IfS was already signalled and EUR 25 million was transferred. At the end of the year, another EUR 12 million was reserved for possible use for cases of international humanitarian disasters and crises. Final implementation of payment appropriations was in line with the reduced 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	139	136	136	19	19	113	165	68%
2008	181	176	312	114	134	164	211	78%
2009	186	186	498	137	271	211	249	84%
2010	220	219	717	150	421	261	301	86%
2011	290							
2012	362							
2013	442							
TOTAL	1 820							

B.6.5 Humanitarian aid (MFF 4.0.5)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	801	0	0	243	0	4	1 048	1 037	99%	893	2
PA	801	44	0	106	0	3	954	950	100%	780	4
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	511	333	1 037	618		-19		579	13%		

Appropriations had to be reinforced in order to respond to the new crises and natural disasters occurring during the year, in particular the earthquake in Haiti and flooding in Pakistan.

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	825							
2012	850							
2013	875							
TOTAL	6 144							

B.6.6 Macroeconomic assistance (MFF 4.0.6)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	99	0	0	-9	0	0	90	90	100%	81	0
PA	90	0	0	49	0	0	139	101	73%	16	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	131	61	90	40		0		120	-8%		

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	99	90	247	71	147	100	120	83%
2011	105							
2012	123							
2013	137							
TOTAL	623							

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	282	0	0	0	0	11	293	287	98%	243	5
PA	226	0	0	60	0	10	295	256	87%	316	5
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	169	86	287	170		-23		177	5%		

The variation between the initial appropriations and their actual implementation concerns principally Conflict resolution and other stabilisation measures (over-implementation of EUR 33 million in payment appropriations). EULEX Kosovo has been running at normal capacity since the end of 2009 with the result that more payments were due (catching up and high pre-financing payments) than originally envisaged.

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	552	129	169	76%
2010	282	281	968	251	803	157	177	88%
2011	327							
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 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	94	0	0	0	0	0	94	94	100%	92	0
PA	94	0	0	0	0	0	94	94	100%	92	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	0	0	94	94		0		0	-		

B.6.9 Emergency aid reserve (MFF 4.0.9)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	249	0	0	-249	0	0	0	0	0%	0	0
PA	249	0	0	-56	0	0	193	0	0%	0	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	0	0	0	0		0		0	-		

B.6.10 Industrialised countries instrument (ICI) (MFF 4.0.10)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	24	0	0	0	0	0	24	24	99%	25	0
PA	17	0	0	3	1	0	21	20	96%	14	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	56	18	24	2		-2		57	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	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	25							
2012	26							
2013	24							
TOTAL	178							

B.6.11 Democracy and Human rights (MFF 4.0.11)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	164	0	0	29	0	8	201	166	83%	162	34
PA	158	2	0	0	0	8	168	160	95%	131	7
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	308	105	166	55		-6		308	0%		

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	88	196	286	69%
2009	157	157	444	101	189	244	308	79%
2010	193	163	607	151	340	245	308	79%
2011	167							
2012	169							
2013	176							
TOTAL	1 150							

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

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	70	0	0	0	0	0	71	71	100%	75	0
PA	62	0	0	2	25	0	89	89	99%	77	0
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	247	70	71	19		-14		215	-13%		

The variation between the initial payment appropriations and their actual implementation concerns principally *Assistance in the nuclear sector* (over-implementation of EUR 27 million in payment appropriations). Two important contracts with the European Bank for Reconstruction and Development (EBRD) were signed at the end of 2009 and the related pre-financing payments, originally foreseen in 2009, could only be made at the beginning of 2010.

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	109	178	215	83%
2011	76							
2012	77							
2013	79							
TOTAL	519							

B.6.13 Others

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ¹²	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	357	0	0	-10	-20	87	415	391	94%	1 117	20
PA	668	14	0	-8	-3	94	764	703	92%	762	28
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	932	443	391	260		-12		608	-35%		

12 Includes the provisional appropriations PA EUR 30 million.

For Heading 4 Other Programmes, which are mainly, but not exclusively, relatively small programmes, the under-implementation is mostly made up of small variation between the initial appropriations and their actual implementations spread across the sub-heading. The only significant variation between the initial appropriations and their actual implementations concern:

Financial support for encouraging the economic development of the Turkish Cypriot Community, under-implementation of EUR 14 million. Progress in implementation and payments has been hampered more than expected by problems arising from the unique political and legal environment in the northern part of Cyprus.

Facility for rapid response to soaring food prices in developing countries, over-implementation of EUR 11 million. In view of the short duration of the Food Facility some International Organisations have submitted progress reports and payment requests in 2010 that were initially forecasted for early 2011.

B.7 HEADING 5 - ADMINISTRATION

B.7.1 Administration (all institutions)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	Internal transfers	Assigned revenue	Total appropriations ¹³	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	7 875	10	19	14	0	473	8 392	7 997	95%	7 662	254
PA	7 874	682	19	14	0	486	9 075	7 895	87%	7 615	957
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	704	607	7 997	7 289		-83		723	3%		

B.7.2 Commission Administration

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2009	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ¹⁴	Actual 2010	Rate	Actual 2009	Carry-over to 2011
CA	4 938	1	10	14	0	260	5 222	5 086	97%	4 894	112
PA	4 937	357	10	14	0	262	5 580	5 039	90%	4 843	472
	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payments on 2010 commitments		Decommitments 2010		RAL as at 31.12.2010	Evolution of the RAL (%)		
RAL	377	329	5 086	4 710		-45		379	1%		

13 Includes the provisional appropriations CA EUR 28 million and PA EUR 48 million.

14 Includes the provisional appropriations CA EUR 28 million and PA EUR 48 million.

The above table shows implementation on all available credits, including assigned revenue. However, focussing on the initial budget voted, implementation of commitments amounted to 99.7 %, leaving a balance of EUR 14 million unused. Implementation of Heading 5 payments amounted to 93 % of the credits in the initially voted budget, leaving a balance of EUR 353 million unused. The automatic carryover of administrative payment credits (non-differentiated expenditure) is provided for in Article 9 § 4 of the Financial Regulation. This concerns, for example, rental contracts, IT contracts, missions and conferences for which commitments are made in a given year and for which the corresponding payments can be made until the end of the following year (n + 1). The amount to be carried over to 2011 in this way is EUR 336 million.

B.7.3 Implementation Tables

B.7.3.1 Commission administration (MFF 5.0.1)

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2011
01 01 01	Expenditure related to staff in active employment of 'Economic and financial affairs' policy area	50.77	0.05	0.00	0.14	0.00	2.39	53.35	52.04	98%	1.31
02 01 01	Expenditure related to staff in active employment of 'Enterprise' policy area	68.35	0.07	0.00	0.19	0.00	3.24	71.86	70.10	98%	1.76
03 01 01	Expenditure related to staff in active employment of 'Competition' policy area	72.63	0.08	0.00	0.20	0.00	3.45	76.36	74.49	98%	1.87
04 01 01	Expenditure related to staff in active employment of 'Employment and social affairs' policy area	61.98	0.07	0.00	0.17	0.00	2.94	65.16	63.56	98%	1.59
05 01 01	Expenditure related to staff in active employment of 'Agriculture and rural development' policy area	96.30	0.10	0.00	0.27	0.00	4.57	101.24	98.76	98%	2.48
06 01 01	Expenditure related to staff in active employment of 'Energy and transport' policy area	92.02	0.09	0.00	0.26	0.00	4.27	96.65	94.25	98%	2.39
07 01 01	Expenditure related to staff in active employment of 'Environment' policy area	58.75	0.06	0.00	0.16	0.00	2.79	61.76	60.25	98%	1.51
08 01 01	Expenditure related to staff in active employment of 'Research' policy area	8.94	0.01	0.00	0.03	0.00	0.43	9.40	9.17	98%	0.23
09 01 01	Expenditure related to staff in active employment of 'Information society and media' policy area	40.97	0.04	0.00	0.12	0.00	1.93	43.06	42.00	98%	1.06

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2011
11 01 01	Expenditure related to staff in active employment of 'Maritime affairs and Fisheries' policy area	28.33	0.03	0.00	0.08	0.00	1.35	29.79	29.07	98%	0.73
12 01 01	Expenditure related to staff in active employment of 'Internal market' policy area	44.87	0.05	0.00	0.13	0.00	2.11	47.16	46.00	98%	1.16
13 01 01	Expenditure related to staff in active employment of 'Regional policy' policy area	57.04	0.06	0.00	0.16	0.00	2.70	59.97	58.50	98%	1.47
14 01 01	Expenditure related to staff in active employment of 'Taxation and customs union' policy area	42.30	0.04	0.00	0.12	0.00	2.01	44.47	43.38	98%	1.09
15 01 01	Expenditure related to staff in active employment of 'Education and culture' policy area	51.15	0.05	0.00	0.14	0.00	2.37	53.71	52.37	98%	1.33
16 01 01 01	Expenditure related to staff in active employment of 'Communication' policy area: Headquarters	52.86	0.05	0.00	0.15	0.00	2.47	55.53	54.15	98%	1.37
17 01 01	Expenditure related to staff in active employment of 'Health and consumer protection' policy area	71.49	0.08	0.00	0.20	0.00	3.40	75.17	73.33	98%	1.84
18 01 01	Expenditure related to staff in active employment of 'Area of freedom, security and justice' policy area	48.29	0.05	0.00	0.14	0.00	2.30	50.78	49.54	98%	1.24
19 01 01 01	Expenditure related to staff in active employment of 'External relations' Directorates-General	90.31	0.10	1.21	0.25	-0.95	4.35	95.27	92.64	97%	2.42
19 01 01 02	Expenditure related to staff in active employment of 'External relations' delegations of the Commission of the European Communities	89.81	0.56	5.59	0.00	-1.85	0.43	94.54	93.90	99%	0.56
20 01 01 01	Expenditure related to staff in active employment of 'Trade' Directorate-General	44.87	0.05	0.00	0.13	0.00	2.14	47.18	46.03	98%	1.15
20 01 01 02	Expenditure related to staff in active employment of 'Trade' delegations of the Commission of the European Communities	3.68	0.02	0.00	0.00	-0.00	0.01	3.71	3.69	100%	0.01
21 01 01 01	Expenditure related to staff in active employment of 'Development' Directorates-General	55.23	0.06	0.00	0.16	0.00	2.63	58.07	56.65	98%	1.42

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2008	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2009	Rate	Carryover to 2011
21 01 01 02	Expenditure related to staff in active employment of 'Development' delegations of the Commission of the European Communities	85.61	0.53	0.00	0.00	-0.12	0.23	86.26	85.91	100%	0.28
22 01 01 01	Expenditure related to staff in active employment of 'Enlargement' Directorate-General	22.44	0.02	0.00	0.06	0.00	1.08	23.60	23.03	98%	0.57
22 01 01 02	Expenditure related to staff in active employment of 'Enlargement' delegations of the Commission of the European Communities	8.64	0.05	0.00	0.00	-0.01	0.02	8.70	8.67	100%	0.03
23 01 01	Expenditure related to staff in active employment of 'Humanitarian aid' policy area	15.69	0.02	0.00	0.04	0.00	0.75	16.49	16.09	98%	0.40
25 01 01 01	Expenditure related to staff in active employment 'Commission's policy coordination and legal advice' policy area	133.38	0.14	0.00	0.37	0.00	6.34	140.24	136.81	98%	3.43
26 01 01	Expenditure related to staff in active employment in 'Commission's administration' policy area	100.87	0.11	0.00	0.28	0.00	4.83	106.09	103.50	98%	2.58
27 01 01	Expenditure related to staff in active employment of 'Budget' policy area	39.74	0.04	0.00	0.11	0.00	1.90	41.79	40.77	98%	1.02
28 01 01	Expenditure related to staff in active employment of 'Audit' policy area	8.27	0.01	0.00	0.02	0.00	0.39	8.70	8.48	98%	0.21
29 01 01	Expenditure related to staff in active employment of 'Statistics' policy area	60.75	0.06	0.00	0.17	0.00	2.88	63.86	62.30	98%	1.56
31 01 01	Expenditure related to staff in active employment of 'Language services' policy area	304.21	0.32	0.00	0.85	0.00	14.43	319.82	311.98	98%	7.83
		2 010.55	3.10	6.79	5.12	-2.93	87.12	2 109.75	2 061.42	98%	47.89

External Staff Working within the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
01 01 02 01	External staff	3.77	1.93	0.00	0.03	0.32	0.00	6.05	3.73	62%	2.14
02 01 02 01	External staff	6.52	2.11	0.00	-0.62	0.61	0.01	8.63	5.82	67%	2.22
03 01 02 01	External staff	5.88	2.40	0.00	0.19	-0.32	0.00	8.15	5.48	67%	2.27
04 01 02 01	External staff	4.79	2.03	0.00	0.00	0.35	0.13	7.29	4.66	64%	2.27
05 01 02 01	External staff	3.70	0.85	0.00	0.00	-0.18	0.00	4.36	3.22	74%	0.68
06 01 02 01	External staff	5.15	1.76	0.00	0.23	0.57	0.01	7.72	4.99	65%	1.56
07 01 02 01	External staff	5.44	2.35	0.00	0.00	0.10	0.05	7.95	4.85	61%	2.22
08 01 02 01	External staff	0.21	0.00	0.00	0.03	0.01	0.00	0.25	0.20	81%	0.00
09 01 02 01	External staff	2.56	0.60	0.00	-0.21	-0.07	0.00	2.89	2.14	74%	0.48
11 01 02 01	External staff	2.49	0.24	0.00	0.19	0.39	0.00	3.31	2.50	76%	0.50
12 01 02 01	External staff	6.42	3.06	0.00	0.31	-0.41	0.00	9.38	6.15	66%	2.96
13 01 02 01	External staff	2.05	1.03	0.00	-0.04	-0.21	0.00	2.83	2.20	78%	0.45
14 01 02 01	External staff	5.78	4.14	0.00	0.00	0.35	0.00	10.26	5.93	58%	4.02
15 01 02 01	External staff	3.82	1.33	0.00	0.06	0.08	1.28	6.57	4.27	65%	2.01
16 01 02 01	External staff of 'Communication' Directorate-General: Headquarters	5.82	3.04	0.00	0.91	0.08	0.01	9.86	6.40	65%	2.91
17 01 02 01	External staff	6.76	1.81	0.00	0.54	0.70	0.04	9.85	7.09	72%	2.11
18 01 02 01	External staff	4.30	2.33	0.00	0.18	0.32	0.00	7.13	4.65	65%	2.01
19 01 02 01	External staff of 'External relations' Directorates-General	7.35	1.75	0.22	0.14	0.55	0.00	10.01	7.52	75%	1.09
19 01 02 02	External staff of 'External relations' delegations of the Commission of the European Communities	31.71	1.28	0.50	0.00	-1.69	0.11	31.91	30.96	97%	0.44
20 01 02 01	External staff of 'Trade' Directorate-General	3.59	1.38	0.00	0.19	-0.09	0.00	5.07	3.45	68%	1.52
20 01 02 02	External staff of 'Trade' delegations of the Commission of the European Communities	1.30	0.05	0.00	0.00	-0.06	0.00	1.29	1.26	97%	0.02
21 01 02 01	External staff of 'Development' Directorates-General	5.02	1.19	0.00	0.10	0.19	0.00	6.49	4.80	74%	1.33
21 01 02 02	External staff of 'Development' delegations of the Commission of the European Communities	30.23	1.22	0.00	0.00	-1.42	0.10	30.13	29.26	97%	0.40
22 01 02 01	External staff of 'Enlargement' Directorate-General	3.35	0.66	0.00	0.15	-0.07	0.00	4.09	3.29	81%	0.47
22 01 02 02	External staff of 'Enlargement' delegations of the Commission of the European Communities	3.05	0.12	0.00	0.00	-0.14	0.01	3.04	2.95	97%	0.04
23 01 02 01	External staff	1.27	0.32	0.00	0.55	0.38	0.00	2.54	1.83	72%	0.69
25 01 02 01	External staff of 'Commission's policy coordination and legal advice' policy area	6.02	0.68	0.00	0.08	-0.38	0.00	6.40	4.84	76%	0.96
26 01 02 01	External staff	5.33	1.44	0.00	0.17	0.03	0.56	7.53	5.97	79%	1.35

External Staff Working within the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
27 01 02 01	External staff of the Directorate-General for the Budget	4.45	2.97	0.00	0.00	0.45	1.61	9.48	6.00	63%	3.51
27 01 02 09	External staff Non-decentralised management	4.59	0.00	0.00	-3.82	-0.74	0.00	0.03	0.00	0%	0.00
28 01 02 01	External staff	1.10	0.21	0.00	0.35	0.00	0.06	1.72	0.98	57%	0.63
29 01 02 01	External staff	5.46	2.68	0.00	0.33	0.07	0.19	8.72	5.82	67%	2.26
31 01 02 01	External staff	9.51	0.84	0.00	0.12	-0.46	0.65	10.67	8.81	83%	1.10
		198.80	47.79	0.72	0.16	-0.70	4.84	251.60	192.02	76%	46.61

Other Management Expenditure of the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
01 01 02 11	Other management expenditure	5.36	1.35	0.00	0.23	0.06	0.02	7.01	5.12	73%	1.51
02 01 02 11	Other management expenditure	5.87	1.81	0.00	0.00	-0.05	0.17	7.80	4.96	64%	2.12
03 01 02 11	Other management expenditure	6.78	3.24	0.00	0.22	0.20	0.01	10.45	6.08	58%	2.99
04 01 02 11	Other management expenditure	7.53	3.12	0.00	-0.20	-0.20	0.34	10.59	5.48	52%	3.77
05 01 02 11	Other management expenditure	11.33	3.54	0.00	-0.45	-0.07	0.17	14.53	8.45	58%	4.40
06 01 02 11	Other management expenditure	6.69	2.59	0.00	0.00	0.02	0.23	9.53	5.61	59%	2.52
07 01 02 11	Other management expenditure	6.34	2.02	0.00	0.00	0.52	0.16	9.03	6.39	71%	2.20
08 01 02 11	Other management expenditure	0.48	0.20	0.00	0.00	0.00	0.00	0.68	0.48	70%	0.06
09 01 02 11	Other management expenditure	2.27	1.01	0.00	-0.12	0.00	0.09	3.25	2.35	73%	0.83
11 01 02 11	Other management expenditure	2.87	0.70	0.00	0.17	-0.15	0.01	3.60	2.82	78%	0.46
12 01 02 11	Other management expenditure	3.78	0.83	0.00	0.00	0.08	0.01	4.70	3.50	74%	0.83
13 01 02 11	Other management expenditure	3.60	0.50	0.00	0.00	-0.20	0.02	3.91	2.96	76%	0.76
14 01 02 11	Other management expenditure	3.83	0.78	0.00	0.00	-0.30	0.11	4.41	3.09	70%	1.13
15 01 02 11	Other management expenditure	5.42	1.98	0.00	-0.07	-0.24	3.22	10.31	4.60	45%	5.02
16 01 02 11	Other management expenditure of 'Communication' Directorate-General: Headquarters	3.75	1.07	0.00	0.52	0.00	0.01	5.35	3.82	71%	1.05
17 01 02 11	Other management expenditure	11.00	4.63	0.00	0.41	-0.60	0.30	15.73	10.97	70%	4.47
18 01 02 11	Other management expenditure	3.36	1.20	0.00	0.56	-0.43	0.01	4.70	2.87	61%	1.54
19 01 02 11	Other management expenditure of 'External relations' Directorates-General	8.47	2.32	0.06	0.94	-0.72	0.03	11.09	8.22	74%	1.40

Other Management Expenditure of the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
20 01 02 11	Other management expenditure of 'Trade' Directorate-General	5.05	2.17	0.00	0.07	0.13	0.01	7.44	5.57	75%	1.10
21 01 02 11	Other management expenditure of 'Development' Directorates-General	6.00	1.86	0.00	0.00	-0.19	0.02	7.69	5.67	74%	2.60
22 01 02 11	Other management expenditure of 'Enlargement' Directorate-General	2.14	1.24	0.00	0.00	-0.03	0.01	3.36	2.50	75%	0.63
23 01 02 11	Other management expenditure	1.74	0.64	0.00	0.26	-0.08	0.07	2.63	1.69	64%	0.59
25 01 02 11	Other management expenditure of 'Commission's policy coordination and legal advice' policy area	12.79	5.08	0.00	2.01	0.63	0.03	20.54	13.54	66%	6.32
26 01 02 11	Other management expenditure	13.07	9.98	0.00	6.89	-0.38	3.49	33.06	20.01	61%	12.77
27 01 02 11	Other management expenditure of the Directorate-General for the Budget	7.78	5.14	0.00	0.00	-0.39	1.63	14.17	9.35	66%	4.66
27 01 02 19	Other management expenditure Non-decentralised management	7.10	0.00	0.00	-6.56	-0.18	0.00	0.36	0.00	0%	0.00
28 01 02 11	Other management expenditure	0.62	0.14	0.00	0.10	0.00	0.00	0.87	0.48	55%	0.29
29 01 02 11	Other management expenditure	4.93	1.46	0.00	0.00	-0.54	0.16	6.00	4.22	70%	1.00
31 01 02 11	Other management expenditure	5.59	2.27	0.00	0.30	0.53	3.12	11.80	6.89	58%	4.36
		165.53	62.87	0.06	5.28	-2.59	13.44	244.59	157.69	64%	71.37

Buildings and Related Expenditure of the Commission											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
01 01 03 01	Expenditure related to equipment, furniture and services of 'Economic and financial affairs' policy area	3.71	1.71	0.00	0.00	0.00	0.50	5.92	4.04	68.20%	2.05
02 01 03	Expenditure related to equipment, furniture and services of 'Enterprise' policy area	5.00	2.35	0.00	0.00	0.00	0.67	8.02	5.49	68.42%	2.76
03 01 03	Expenditure related to equipment, furniture and services of 'Competition' policy area	5.31	2.50	0.00	0.00	0.00	0.71	8.52	5.83	68.36%	2.94
04 01 03	Expenditure related to equipment, furniture and services of 'Employment and social affairs' policy area	4.53	2.13	0.00	0.00	0.00	0.61	7.27	4.97	68.35%	2.51

Buildings and Related Expenditure of the Commission

Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
05 01 03	Expenditure related to equipment, furniture and services of 'Agriculture and rural development' policy area	7.04	3.31	0.00	0.00	0.00	0.95	11.30	7.73	68.36%	3.90
06 01 03	Expenditure related to equipment, furniture and services of 'Energy and transport' policy area	6.73	2.98	0.00	0.00	0.00	0.89	10.60	7.20	67.94%	3.70
07 01 03	Expenditure related to equipment, furniture and services of 'Environment' policy area	4.30	2.02	0.00	0.00	0.00	0.58	6.89	4.71	68.41%	2.37
08 01 03	Expenditure related to equipment, furniture and services of 'Research' policy area	0.65	0.32	0.00	0.00	0.00	0.09	1.06	0.73	68.64%	0.36
09 01 03	Expenditure related to equipment, furniture and services of 'Information society and media' policy area	3.00	1.38	0.00	0.00	0.00	0.40	4.78	3.26	68.27%	1.65
11 01 03	Expenditure related to equipment, furniture and services of 'Maritime affairs and Fisheries' policy area	2.07	0.99	0.00	0.00	0.00	0.28	3.34	2.29	68.51%	1.15
12 01 03	Expenditure related to equipment, furniture and services of 'Internal market' policy area	3.28	1.51	0.00	0.00	0.00	0.44	5.23	3.57	68.20%	1.81
13 01 03	Expenditure related to equipment, furniture and services of 'Regional policy' policy area	4.17	1.96	0.00	0.00	0.00	0.56	6.69	4.57	68.35%	2.31
14 01 03	Expenditure related to equipment, furniture and services of 'Taxation and customs union' policy area	3.09	1.45	0.00	0.00	0.00	0.42	4.96	3.39	68.34%	1.71
15 01 03	Expenditure related to equipment, furniture and services of 'Education and culture' policy area	3.74	1.65	0.00	0.00	0.00	0.49	5.88	3.99	67.88%	2.06
16 01 03 01	Expenditure related to equipment, furniture and services of 'Communication' Directorate-General: Headquarters	3.87	1.74	0.00	0.00	0.00	0.51	6.12	4.16	68.01%	2.13
17 01 03 01	Expenditure related to equipment, furniture and services of 'Health and consumer protection' policy area: Headquarters	5.23	2.48	0.00	0.00	0.00	0.70	8.41	5.76	68%	2.89
17 01 03 03	Buildings and related expenditure of 'Health and consumer protection' policy area: Grange	5.62	1.10	0.00	0.00	0.00	0.00	6.72	5.46	81%	0.87

Buildings and Related Expenditure of the Commission

Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
18 01 03	Expenditure related to equipment, furniture and services of 'Area of freedom, security and justice' policy area	3.53	1.67	0.00	0.00	0.00	0.48	5.68	3.89	68%	1.95
19 01 03 01	Expenditure related to equipment, furniture and services of 'External relations' Directorates-General	6.60	3.14	0.04	0.00	1.11	0.89	11.77	7.28	62%	4.78
20 01 03 01	Expenditure related to equipment, furniture and services of 'Trade' Directorate-General	3.28	1.56	0.00	0.00	0.00	0.44	5.29	3.62	68%	1.82
21 01 03 01	Expenditure related to equipment, furniture and services of 'Development' Directorate-General	4.04	1.91	0.00	0.00	0.00	0.54	6.49	4.44	68%	2.24
22 01 03 01	Expenditure related to equipment, furniture and services of 'Enlargement' Directorate-General	1.64	0.80	0.00	0.00	0.00	0.22	2.67	1.83	69%	0.91
23 01 03	Expenditure related to equipment, furniture and services of 'Humanitarian aid' policy area	1.15	0.54	0.00	0.00	0.00	0.15	1.85	1.26	68%	0.63
25 01 03	Expenditure related to equipment, furniture and services of 'Commission policy coordination and legal advice' policy area	9.75	4.62	0.00	0.00	0.00	1.31	15.69	10.74	68%	5.40
26 01 03	Expenditure related to equipment, furniture and services of 'Commission's administration' policy area	7.38	3.55	0.00	0.00	0.00	1.00	11.93	8.18	69%	4.09
26 01 22 02	Acquisition and renting of buildings in Brussels	213.58	4.87	0.08	0.00	-5.60	10.41	223.33	218.58	98%	5.57
26 01 22 03	Expenditure related to buildings in Brussels	75.63	38.32	0.03	0.00	2.69	10.99	127.65	82.00	64%	48.15
26 01 22 04	Expenditure for equipment in Brussels	4.90	2.51	0.00	2.40	-0.03	1.46	11.24	5.84	52%	5.19
26 01 22 05	Services and other operating expenditure in Brussels	7.22	2.18	0.00	0.00	-0.40	0.91	9.91	6.54	66%	3.07
26 01 23 02	Acquisition and renting of buildings in Luxembourg	42.84	1.34	0.00	0.00	1.82	1.57	47.56	47.36	100%	0.33
26 01 23 03	Expenditure related to buildings in Luxembourg	15.72	6.15	0.00	0.00	1.46	0.36	23.68	17.45	74%	4.61
26 01 23 04	Expenditure for equipment in Luxembourg	0.71	0.19	0.00	0.00	-0.21	0.05	0.74	0.51	69%	0.19
26 01 23 05	Services and other operating expenditure in Luxembourg	0.72	0.18	0.00	0.00	0.03	0.01	0.93	0.68	73%	0.18
26 01 23 06	Guarding of buildings in Luxembourg	5.54	0.65	0.00	0.00	0.13	0.00	6.31	5.33	84%	0.86
26 01 40 01	Security and monitoring	6.92	3.09	0.00	0.00	0.40	1.05	11.46	6.20	54%	5.34
26 01 40 02	Guarding of buildings in Brussels	31.94	9.27	0.01	0.00	5.20	4.55	50.98	34.23	67%	18.98

Buildings and Related Expenditure of the Commission											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
27 01 03	Expenditure related to equipment, furniture and services of 'Budget' policy area	2.91	1.39	0.00	0.00	0.00	0.39	4.69	3.22	69%	1.61
28 01 03	Expenditure related to equipment, furniture and services of 'Audit' policy area	0.60	0.29	0.00	0.00	0.00	0.08	0.97	0.67	68%	0.33
29 01 03	Expenditure related to equipment, furniture and services of 'Statistics' policy area	4.44	2.09	0.00	0.00	0.00	0.60	7.13	4.87	68%	2.46
31 01 03 01	Expenditure related to equipment, furniture and services of 'Language services' policy area	22.25	10.46	0.00	0.00	0.00	2.99	35.70	24.40	68%	12.31
		544.63	132.37	0.16	2.40	6.59	49.23	735.38	576.24	78%	168.16

Representation Offices											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
16 01 02 03	Local staff of 'Communication' Directorate-General: Representation offices	16.36	0.00	0.00	0.00	0.00	0.01	16.37	16.12	98%	0.01
16 01 03 03	Buildings and related expenditure of 'Communication' Directorate-General: Representation offices	25.10	6.31	0.00	0.00	0.25	0.07	31.73	25.77	81%	4.34
		41.46	6.31	0.00	0.00	0.25	0.08	48.10	41.88	87%	4.36

External Relations Delegations											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
19 01 02 12	Other management expenditure of 'External relations' delegations of the Commission of the European Communities	8.84	1.48	0.20	0.00	-0.70	0.03	9.85	7.94	81%	1.45
19 01 03 02	Buildings and related expenditure of 'External relations' delegations of the Commission of the European Communities	69.67	17.51	1.58	0.00	4.24	1.23	94.23	76.64	81%	16.11

External Relations Delegations											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
20 01 02 12	Other management expenditure of 'Trade' delegations of the Commission of the European Communities	0.36	0.06	0.00	0.00	-0.03	0.00	0.40	0.32	81%	0.06
20 01 03 02	Buildings and related expenditure of 'Trade' delegations of the Commission of the European Communities	2.85	0.72	0.00	0.00	0.09	0.05	3.71	3.07	83%	0.58
21 01 02 12	Other management expenditure of 'Development' delegations of the Commission of the European Communities	8.43	1.41	0.00	0.00	-0.59	0.03	9.28	7.53	81%	1.31
21 01 03 02	Buildings and related expenditure of 'Development' delegations of the Commission of the European Communities	66.41	16.69	0.00	0.00	2.12	1.13	86.34	71.47	83%	13.45
22 01 02 12	Other management expenditure of 'Enlargement' delegations of the Commission of the European Communities	0.85	0.14	0.00	0.00	-0.06	0.00	0.94	0.76	81%	0.13
22 01 03 02	Buildings and related expenditure of 'Enlargement' delegations of the Commission of the European Communities	6.70	1.68	0.00	0.00	0.21	0.11	8.71	7.21	83%	1.35
		164.11	39.70	1.78	0.00	5.29	2.58	213.46	174.95	82%	34.44

Interinstitutional Cooperation in the Social Sphere											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
26 01 50 04	Interinstitutional Cooperation in the Social Sphere	8.55	3.78	0.00	0.00	-1.08	14.28	25.53	12.80	50%	12.40

Other Specific Administrative Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
01 01 03 04	Other working expenditure	0.63	0.55	0.00	0.00	-0.08	0.00	1.10	0.83	76%	0.22
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	0.31	0.00	0.00	0.00	0.00	0.61	0.26	43%	0.24
06 01 06	Euratom subsidy for operation of the Supply Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00
15 01 60 01	Library stocks. subscriptions and purchase and preservation of books	2.72	0.74	0.00	0.00	0.00	0.05	3.52	2.64	75%	0.83
15 01 61	Cost of organising graduate traineeships with the institution	7.04	1.01	0.00	0.00	0.00	0.47	8.52	7.26	85%	1.12
16 01 03 04	Other working expenditure	1.50	0.51	0.00	0.00	-0.25	0.00	1.77	1.46	83%	0.22
25 01 01 03	Salaries. allowances and payments of members of the institution	9.03	1.22	0.00	0.00	0.25	0.00	10.50	10.18	97%	0.00
25 01 02 03	Special advisers	0.65	0.22	0.00	0.00	0.00	0.00	0.88	0.47	53%	0.34
25 01 02 13	Other management expenditure of members of the institution	4.63	0.78	0.00	0.00	-0.30	0.02	5.13	3.61	70%	1.16
25 01 07 01	Codification of Community law	2.00	0.48	0.00	0.00	-0.25	0.00	2.23	0.85	38%	0.69
25 01 08 01	Legal expenses	4.00	2.64	0.00	0.00	0.00	0.94	7.58	3.83	51%	3.30
26 01 08	Pilot project _ Minimising administrative burdens	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0%	1.00
26 01 10 01	Consolidation of Community law	2.00	0.89	0.00	0.00	-0.44	0.00	2.45	2.26	92%	0.17
26 01 11 01	Official Journal of the European Union	13.50	3.21	0.00	0.00	-2.31	2.23	16.63	11.15	67%	4.21
26 01 49	Administrative appropriations carried over automatically	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00
26 01 50 01	Medical service	6.68	1.47	0.00	0.00	-0.12	1.83	9.86	6.61	67%	2.89
26 01 50 02	Competitions. selection and recruitment expenditure	2.35	0.77	0.00	0.00	-0.20	0.07	2.99	1.81	61%	0.87
26 01 50 06	Institution officials temporarily assigned to national civil services. to international organisations or to public or private institutions or undertakings	0.52	0.08	0.00	0.00	-0.28	0.01	0.32	0.20	64%	0.05
26 01 50 07	Damages	0.20	0.07	0.00	0.00	5.69	0.00	5.96	0.19	3%	5.76
26 01 50 08	Miscellaneous insurances	0.06	0.03	0.00	0.00	0.00	0.00	0.09	0.04	46%	0.03
26 01 50 09	Language courses	4.22	2.07	0.00	0.00	0.04	1.17	7.49	4.70	63%	2.68
27 01 04	Support expenditure for operations of _Budget_ policy area	0.23	0.19	0.00	0.00	0.00	0.00	0.42	0.29	68%	0.12

Other Specific Administrative Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
27 01 11	Exceptional crisis expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00
27 01 12 01	Financial charges	1.10	0.37	0.00	0.00	0.00	0.00	1.47	0.76	52%	0.48
27 01 12 02	Coverage of expenditure incurred in connection with treasury management	0.00	0.00	0.00	4.46	0.00	0.00	4.46	4.17	94%	0.00
27 01 12 03	Purchase of financial information on the solvency of beneficiaries of European budget funds and of Commission debtors	0.25	0.06	0.00	0.00	0.00	0.00	0.31	0.14	46%	0.08
		64.60	17.69	0.01	4.46	1.75	6.78	95.29	63.73	67%	26.45

Other Operational Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
01 02 02	Coordination and surveillance of economic and monetary union	8.50	0.00	0.00	0.00	0.00	0.28	8.78	6.83	78%	0.02
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	0.05	0.00	0.00	0.05	0.05	96%	0.00
08 24 01	European Institute of Innovation and Technology _ Governing Structure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00
15 06 02	Completion of cost of organising graduate traineeships with the institution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00
15 06 07	Pilot project _ European political foundations	6.50	0.00	0.00	0.00	0.00	0.00	6.50	5.83	90%	0.00
16 02 04	Operation of radio and television studios and audiovisual equipment	1.50	0.00	0.00	0.00	0.00	0.00	1.50	0.00	0%	0.00
		1.44	0.00	0.00	0.00	0.00	0.00	1.44	0.66	46%	0.00
16 04 04	Written publications for general use	3.30	0.00	0.00	0.00	0.00	0.01	3.31	3.20	97%	0.00
25 01 06 01	Impact Assessment Board	0.08	0.05	0.00	0.00	0.00	0.00	0.13	0.00	0%	0.00
25 02 01 01	Historical archives of the European Union	2.02	0.00	0.00	0.00	0.00	0.03	2.05	1.93	94%	0.03
25 02 04 01	Documentary databases	0.70	0.00	0.00	0.00	0.00	0.00	0.70	0.69	98%	0.00
25 02 04 02	General publications	1.46	0.00	0.00	0.00	0.00	0.00	1.46	1.21	83%	0.12
26 03 02	PP Erasmus public administration programme	0.75	0.00	0.00	0.00	0.00	0.00	0.75	0.54	71%	0.00
26 03 03	PA Erasmus public administration programme	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0%	0.00
		27.25	0.05	0.00	0.05	0.00	0.33	27.68	20.93	76%	0.18

Offices											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
24 01 06	European Anti-fraud Office (OLAF)	57.15	6.82	0.00	0.00	0.00	0.01	63.97	55.12	86%	6.59
26 01 09 01	Publications Office	84.08	9.20	0.00	0.00	-1.88	15.49	106.89	88.12	82%	18.32
26 01 20	European Personnel Selection Office	30.99	6.79	0.00	0.00	0.00	0.98	38.77	28.47	73%	8.02
26 01 21	Office for the Administration and Payment of Individual Entitlements	33.73	2.36	0.00	0.11	1.07	7.00	44.27	39.32	89%	5.06
26 01 22 01	Office for Infrastructure and Logistics in Brussels	67.34	3.97	0.00	0.00	-3.41	8.30	76.21	67.96	89%	8.60
26 01 23 01	Office for Infrastructure and Logistics in Luxembourg	24.43	1.07	0.00	0.00	-0.39	0.02	25.13	23.36	93%	1.41
		297.72	30.20	0.00	0.11	-4.61	31.81	355.23	302.34	85%	48.00

Language Services											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
31 01 03 04	Technical equipment for conference rooms	1.66	3.00	0.00	0.00	0.50	0.00	5.16	3.41	66%	1.72
31 01 06 01	Interpreting and conference expenditure	25.29	1.93	0.00	0.00	-0.50	42.47	69.18	49.91	72%	18.96
31 01 06 02	Training and further training of conference interpreters	0.57	0.43	0.00	0.00	0.00	1.72	2.72	1.22	45%	1.26
31 01 06 03	Information technology expenditure of the 'Interpretation' Directorate-General	1.28	1.42	0.00	0.00	0.00	3.39	6.09	2.89	47%	3.84
31 01 07 01	Support services for the 'Translation' Directorate-General	14.73	2.08	0.00	0.78	-0.15	3.26	20.68	14.32	69%	6.29
31 01 07 02	Support expenditure for operations of 'Language services' policy area	1.63	1.09	0.00	0.00	0.00	0.00	2.72	1.77	65%	0.79
31 01 08 01	Interinstitutional cooperation activities in the language field	0.58	0.51	0.00	0.00	0.00	0.45	1.54	0.92	60%	0.72
31 01 09 01	Translation Centre for the Bodies of the European Union Subsidy under Titles 1 and 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00
31 01 03 02	Translation Centre for the Bodies of the European Union Subsidy under Title 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00
		45.73	10.46	0.00	0.78	-0.15	51.28	108.10	74.44	69%	33.58

B.7.3.2 Pensions (MFF 5.0.3)

Pensions											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
30 01 13 01	Temporary allowances	3.87	0.00	0.00	0.00	-1.50	0.00	2.37	2.09	88%	0.00
30 01 13 02	Pensions of former members and surviving dependants	4.70	0.00	0.00	0.00	0.00	0.00	4.70	4.50	96%	0.00
30 01 13 03	Weightings	0.64	0.00	0.00	0.00	0.00	0.00	0.64	0.21	33%	0.00
30 01 13 04	Allowances for staff assigned to non-active status, retired in the interests of the service or dismissed	11.23	0.00	0.00	-2.46	-1.50	0.00	7.27	6.79	93%	0.00
30 01 13 05	Insurance against sickness	0.38	0.00	0.00	0.00	0.00	0.00	0.38	0.16	42%	0.00
30 01 13 06	Adjustments to various allowances	0.48	0.00	0.00	0.00	0.00	0.00	0.48	0.17	36%	0.00
30 01 13 07	Pensions and severance grants	1111.17	0.00	0.00	0.00	15.00	0.01	1126.18	1124.25	100%	0.01
30 01 13 09	Insurance against sickness	36.72	0.00	0.00	0.00	0.00	0.00	36.72	36.41	99%	0.00
30 01 13 11	Adjustments to pensions and various allowances	44.90	0.00	0.00	-2.00	-12.00	0.00	30.90	30.60	99%	0.00
		1 214.09	0.00	0.00	-4.46	0.00	0.01	1 209.65	1 205.17	100%	0.01

B.7.3.3 European Schools (MFF 5.0.4)

European Schools											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
26 01 51 01	European Schools: Office of the representative of the Board of Governors (Brussels)	8.55	0.07	0.00	0.00	-0.80	0.00	7.82	7.82	100%	0.00
26 01 51 02	European Schools: Brussels I (Uccle)	24.20	0.35	0.00	0.00	-0.12	0.00	24.43	24.42	100%	0.00
26 01 51 03	European Schools: Brussels II (Woluwe)	22.31	0.35	0.00	0.00	-0.55	0.00	22.11	22.11	100%	0.00
26 01 51 04	European Schools: Brussels III (Ixelles)	21.60	0.35	0.00	0.00	-0.20	0.00	21.75	21.74	100%	0.00
26 01 51 05	European Schools: Brussels IV (Transition)	4.84	0.16	0.00	0.00	0.17	0.00	5.17	5.17	100%	0.00
26 01 51 11	European Schools: Luxembourg I	26.42	0.52	0.00	0.00	-0.61	0.00	26.33	26.33	100%	0.00
26 01 51 12	European Schools: Luxembourg II	4.83	0.10	0.00	0.00	0.23	0.00	5.16	5.16	100%	0.00
26 01 51 21	European Schools: Mol (BE)	7.02	0.16	0.00	0.00	0.10	0.00	7.29	7.29	100%	0.00
26 01 51 22	European Schools: Frankfurt am Main (DE)	4.37	0.23	0.00	0.00	1.34	0.00	5.94	5.94	100%	0.00
26 01 51 23	European Schools: Karlsruhe (DE)	3.13	0.12	0.00	0.00	-0.36	0.00	2.89	2.89	100%	0.00

European Schools											
Official Position	Description	Initial Budget Payments	Carryover from 2009	AB	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2010	Rate	Carryover to 2011
26 01 51 24	European Schools: Munich (DE)	0.49	0.03	0.00	0.00	0.00	0.00	0.52	0.44	84%	0.08
26 01 51 25	European Schools: Alicante (ES)	7.06	0.16	0.00	0.00	-0.89	0.00	6.33	6.33	100%	0.00
26 01 51 26	European Schools: Varese (IT)	10.16	0.28	0.00	0.00	-0.23	0.00	10.21	10.21	100%	0.00
26 01 51 27	European Schools: Bergen (NL)	4.95	0.13	0.00	0.00	-0.60	0.00	4.48	4.48	100%	0.00
26 01 51 28	European Schools: Culham (UK)	4.27	0.13	0.00	0.00	0.68	0.00	5.08	5.08	100%	0.00
		154.21	3.12	0.00	0.00	-1.83	0.00	155.51	155.40	100%	0.08

B.7.4 RAL Overview

	RAL as at 01.01.2010	Payments on RAL	Commitments 2010	Payment on 2010 commitments	Decommitments	RAL as at 31.12.2010	Evolution
Staff	3.10	2.97	-2 062.00	2 058.46	-0.17	2.70	-13%
External Staff	48.04	42.02	-202.26	150.00	-5.99	43.79	-9%
Other Mgmt Exp.	62.49	50.33	-168.16	107.37	-11.77	63.80	+2%
Buildings	132.37	126.53	-577.02	449.72	-5.84	137.44	+4%
Repr. Offices	6.31	4.70	-45.57	37.18	-1.70	4.32	-32%
Delegations	39.70	34.56	-186.99	140.39	-5.14	32.80	-17%
Social Sphere	6.17	4.51	-15.52	8.29	-1.57	5.01	-18%
Other SP. Admin	17.69	13.49	-62.83	50.23	-4.24	22.83	+29%
Other OP. Admin	17.15	11.74	-21.63	9.18	-2.32	18.76	+9%
Lang. Services	10.46	9.72	-71.80	64.73	-0.75	13.85	+32%
Offices	30.20	25.18	-304.32	277.16	-5.37	33.58	+11%
Sub-Total	373.68	325.74	-3 718.11	3 352.71	-44.85	378.88	+1%
Pensions	0.00	0.00	-1 205.17	1 205.17	0.00	0.00	-
Schools	3.12	3.12	-158.44	152.27	0.00	0.08	-3%
TOTAL	376.80	328.87	-5 081.72	4 710.16	-44.85	378.96	-1%

PART C – Own Resources

C.1. BUDGET IMPLEMENTATION TABLE

(EUR)

Own Resources Related to the Financial Year 2010								
Title	Chapter	Budget Heading	Budget 2010 Final ¹	Outturn 2010 ²	Outturn 2009	Difference Final Budget vs. Outturn	Outturn as %	Outturn variation as % (2010/2009)
			(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	145 607 642	131 589 897	22 207 642	118.00%	10.65%
	12	- customs duties	15 595 800 000	15 513 683 187	14 396 633 126	-82 116 813	99.47%	7.76%
	13	- own resources accruing from VAT	13 277 325 100	13 392 516 750	13 742 628 001	115 191 650	100.87%	-2.55%
	14	- own resources based on GNI	90 273 463 621	90 947 943 529	82 413 255 470	674 479 908	100.75%	10.36%
	15	- correction of budgetary imbalances granted to UK	0	-128 002 984	-315 228 369	-128 002 984	-	-59.39%
	16	- gross reduction in the annual GNI-based contribution granted to the Netherlands and Sweden	0	-3 247 773	4 142 308	-3 247 773	-	-178.40%
		TOTAL	119 269 988 721	119 868 500 351	110 373 020 433	598 511 630	100.50%	8.60%

1 The figures in this column correspond to those in the 2010 budget (OJ L 64, 12.3.2010, p.1) plus Amending Budgets No 1/2010 to No 08/2010.

2 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 Revenue¹⁵ (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 EU¹⁶.

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.

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)¹⁷. 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 2011 as well as the updated forecasts for the year 2010 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.

15 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.

16 In 2010 the own resources ceiling has been adapted from 1.24% to 1.23% of GNI – see Commission Communication COM (2010) 162 of 16.4.2010 on the adaptation of the ceiling of own resources and of the ceiling for appropriations for commitments following the decision to apply FISIM for own resources purposes.

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

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 2010 own resources forecast was approved at the ACOR forecasts meeting of 18 May 2010 and budgeted in the Amending Budget No 4/2010.

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 17 December 2009, was fixed at EUR 122 937.0 million, which was EUR 614.8 million higher than the EUR 122 322.2 million in the PDB. In order to ensure equilibrium between budgeted revenue and expenditure this increase was compensated by an increase in the GNI-based resource, which is the "variable" resource that is used for balancing the budget. The forecast amounts of all other own resources remained the same as in the PDB.

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 2010, altogether eight amending budgets were adopted. Their impact on the revenue side of the 2010 budget is indicated in the next table.

(million EUR)

Amending Budgets in 2010							
Budget	Date of Adoption	Main Subject	Total Revenue 2010	Difference with Previous Budget	Total Amount of Own Resources	Difference with Previous Budget	
Budget 2010	17/12/2009	Final adoption budget 2010	122 937 000 000		121 506 703 728		
AB 1/2010	19/05/2010	- Impact related to the entry into force of the Lisbon Treaty for the European Parliament increasing the 2010 budget of the European Parliament by approximately EUR 9.4 million and its establishment plan by 150 posts.	122 946 397 164	+ 9 397 164	121 514 703 716	+ 7 999 988	
AB 2/2010	16/06/2010	- Budgeting the surplus resulting from the implementation of the budget year 2009.	122 946 397 164	0	119 261 112 517	- 2 253 591 199	
AB 3/2010	07/09/2010	- Modifications to the establishment plan of BEREC (Body of European Regulators for Electronic Communications) Office, without additional financial provisions and posts.	122 946 397 164	0	119 261 112 517	0	
AB 4/2010	21/09/2010	- Modifications to the establishment plan of OLAF, without additional financial provisions. - Revision of the forecast of Traditional Own Resources (customs duties and sugar levies), VAT and GNI bases. - Budgeting of the relevant UK corrections as well as their financing. - Revision of the financing of GNI reductions in favour of the Netherlands and Sweden in 2010.	122 946 397 164	0	119 261 112 517	0	
AB 5/2010	22/09/2010	- Creation of a new budget item 01 04 01 03 for the guarantee provided by the European Union in accordance with the provisions of Art. 122 (2) TFEU and, correspondingly, a new budget article 802 on the revenue side. Both lines carry token entries (p.m.).	122 946 397 164	0	119 261 112 517	0	
AB 6/2010	20/10/2010	- Setting-up of the EEAS (European External Action Service), by modifying the budget of Section II (European Council and Council) and of Section III (Commission), as well as by creating a new Section X (European External Action Service).	122 955 918 526	+ 9 521 362	119 269 988 721	+ 8 876 204	
AB 7/2010	24/11/2010	- Mobilisation of the EU Solidarity Fund for an amount of EUR 13.0 million in commitment and payment appropriations relating to the effects of severe flooding affecting Ireland. There is a corresponding reduction in payment appropriations from the line 04 02 01 — Completion of European Social Fund (ESF) — Objective 1 (2000 to 2006).	122 955 918 526	0	119 269 988 721	0	
AB 8/2010	14/12/2010	- Mobilisation of the EU Solidarity Fund for an amount of EUR 66,9 million in commitment and payment appropriations relating to the effects of landslides and severe flooding on Madeira island (Portugal) and the effects of Storm Xynthia in France. There is a corresponding reduction in payment appropriations from the line 06 04 14 03 — Energy projects to aid economic recovery — European Offshore wind grid system.	122 955 918 526	0	119 269 988 721	0	

C.5 BUDGET FORECASTS TABLE 2010 VERSUS 2009

(EUR)

Title	Chapter	Budget Heading	Budget 2010 ¹		Budget 2009	Final Budget vs. Initial Budget	Variation as % (2010)	Variation as % (2010/2009)
			Initial	Final ¹	Final ²			
			(1)	(2)	(3)	(4) = (2) - (1)	(5) = (4) / (1)	(6) = (2 - 3) / (3)
1		Own resources						
	11	-levies and other duties in the sugar sector	123 400 000	123 400 000	139 400 000	0	0,00%	-11.48%
	12	- customs duties	14 079 700 000	15 595 800 000	14 441 100 000	1 516 100 000	10,77%	8.00%
	13	- own resources accruing from VAT	13 950 917 375	13 277 325 100	13 668 391 900	-673 592 275	-4,83%	-2.86%
	14	- own resources based on GNI	93 352 686 353	90 273 463 621	81 989 065 204	-3 079 222 732	-3,30%	10.10%
	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	121 506 703 728	119 269 988 721	110 237 957 104	-2 236 715 007	-1,84%	8.19%

- 1 The figures of the final budget correspond to those of the Amending Budget No 08/2010.
- 2 The figures of the final budget correspond to those of the Amending Budget No 10/2009.

C.6

BREAKDOWN OF THE TOTAL AMOUNT OF OWN RESOURCES BY MEMBER STATE

(EUR)

Member State	Initial budget 2010	Final budget 2010
Belgium	4 878 629 964	4 691 988 225
Bulgaria	416 368 245	364 523 574
Czech Republic	1 477 325 313	1 423 522 176
Denmark	2 639 768 199	2 464 819 598
Germany	23 725 743 634	23 826 722 708
Estonia	156 076 262	139 962 574
Ireland	1 523 872 181	1 387 866 526
Greece	2 618 477 820	2 405 105 642
Spain	11 340 792 729	10 489 129 648
France	20 328 123 322	19 754 577 567
Italy	16 206 969 670	15 690 191 819
Cyprus	214 699 446	191 002 039
Latvia	186 282 883	180 721 074
Lithuania	310 376 552	293 275 269
Luxembourg	298 584 153	271 248 097
Hungary	925 226 751	964 084 663
Malta	68 627 416	62 162 486
Netherlands	6 107 855 735	5 942 710 496
Austria	2 661 879 705	2 586 301 897
Poland	3 210 076 249	3 520 283 290
Portugal	1 664 097 742	1 653 957 651
Romania	1 408 224 533	1 203 526 301
Slovenia	442 461 123	402 222 035
Slovakia	805 439 902	687 167 664
Finland	1 905 603 453	1 765 511 390
Sweden	2 771 492 345	2 810 021 157
United Kingdom	13 213 628 401	14 097 383 155
Total	121 506 703 728	119 269 988 721

The figures of the final budget are those of the Amending Budget No 8/2010.

C.7 IMPLEMENTATION OF OWN RESOURCES

The custom duties collected amounted to 99.47 % of the amounts forecasted. The budgetary estimates were modified at the time the Amending Budget No 4/2010 was established (they were increased by EUR 1.5 billion). These adjustments were based, on the new macroeconomic forecasts of spring 2010 being more optimistic than the previous ones. Actual amounts versus budgetary estimates for sugar levies reached 118.0 %.

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 2010 had a positive impact of EUR 115 million and EUR 674 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 negative amount of EUR 128 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 the other Member States so there should be no net effect on the budget. However, a negative amount of EUR 3 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 TRANSFERS OF APPROPRIATIONS

KEY

H	Financial Framework Heading
R	Reserve
DE	Differentiated expenditure
NDE	Non-differentiated expenditure

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 001	05 02 12 99	2	N	Other measures (milk and milk products)	NDE	300 000 000	300 000 000
DEC 001	40 02 40 02		N	Non-differentiated appropriations (compulsory expenditure)	NDE	-300 000 000	-300 000 000
DEC 002	04 02 17	1b	N	European Social Fund (ESF) - Convergence	DE	0	-258 163
DEC 002	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	258 163	258 163
DEC 002	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-258 163	0
DEC 003	04 02 17	1b	N	European Social Fund (ESF) - Convergence	DE	0	-6 199 341
DEC 003	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	6 199 341	6 199 341
DEC 003	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-6 199 341	0
DEC 004	04 02 17	1b	N	European Social Fund (ESF) - Convergence	DE	0	-662 088
DEC 004	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	662 088	662 088
DEC 004	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-662 088	0
DEC 005	04 02 17	1b	N	European Social Fund (ESF) - Convergence	DE	0	-1 118 893
DEC 005	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	1 118 893	1 118 893
DEC 005	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-1 118 893	0
DEC 006	04 02 17	1b	N	European Social Fund (ESF) - Convergence	DE	0	-523 481
DEC 006	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	523 481	523 481
DEC 006	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-523 481	0
DEC 007	06 01 02 01	5	N	External staff	NDE	11 480	11 480
DEC 007	07 01 02 01	5	N	External staff	NDE	30 612	30 612
DEC 007	08 01 02 01	5	N	External staff	NDE	30 612	30 612
DEC 007	11 01 02 01	5	N	External staff	NDE	190 728	190 728
DEC 007	15 01 02 01	5	N	External staff	NDE	61 224	61 224
DEC 007	20 01 02 01	5	N	External staff of 'Trade' Directorate-General	NDE	192 864	192 864
DEC 007	22 01 02 01	5	N	External staff of 'Enlargement' Directorate-General	NDE	145 104	145 104
DEC 007	26 01 02 01	5	N	External staff	NDE	89 285	89 285
DEC 007	27 01 02 09		N	External staff - Non-decentralised management	NDE	-904 969	-904 969
DEC 007	29 01 02 01	5	N	External staff	NDE	30 612	30 612
DEC 007	31 01 02 01	5	N	External staff	NDE	122 448	122 448
DEC 008	23 02 01	4	N	Humanitarian aid	DE	112 000 000	56 000 000
DEC 008	40 02 42	4	N	Emergency aid reserve	DE	-112 000 000	-56 000 000
DEC 009	04 02 17	1b	N	European Social Fund (ESF) - Convergence	DE	0	-2 570 853
DEC 009	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 570 853	2 570 853
DEC 009	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 570 853	0

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 010	04 01 04 14	1a	N	European Globalisation Adjustment Fund (EGF) - Expenditure on administrative management	NDE	1 110 000	1 110 000
DEC 010	04 02 20	1b	N	European Social Fund (ESF) - Operational technical assistance (2007 to 2013)	DE	0	-1 110 000
DEC 010	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-1 110 000	0
DEC 011	04 02 17	1b	N	European Social Fund (ESF) - Convergence	DE	0	-6 598 735
DEC 011	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	6 598 735	6 598 735
DEC 011	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-6 598 735	0
DEC 012	04 02 17	1b	N	European Social Fund (ESF) - Convergence	DE	0	-1 950 000
DEC 012	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	1 950 000	1 950 000
DEC 012	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-1 950 000	0
DEC 013	01 04 05	1a	N	Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs)	DE	0	-2 405 671
DEC 013	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 405 671	2 405 671
DEC 013	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 405 671	0
DEC 014	01 04 05	1a	N	Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs)	DE	0	-8 893 336
DEC 014	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	8 893 336	8 893 336
DEC 014	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-8 893 336	0
DEC 015	01 04 05	1a	N	Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs)	DE	0	-1 213 508
DEC 015	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	1 213 508	1 213 508
DEC 015	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-1 213 508	0
DEC 016	26 01 02 11	5	N	Other management expenditure	NDE	3 735 263	3 735 263
DEC 016	40 01 40 – 26 01 02 11	5	Y	Other management expenditure	NDE	-3 735 263	-3 735 263
DEC 017	26 01 22 04	5	N	Expenditure for equipment in Brussels	NDE	2 400 000	2 400 000
DEC 017	40 01 40 – 40 01 40		Y	Administrative reserve	NDE	-2 400 000	-2 400 000
DEC 018	01 01 02 01	5	N	External staff	NDE	31 788	31 788
DEC 018	01 01 02 11	5	N	Other management expenditure	NDE	230 000	230 000
DEC 018	02 01 02 01	5	N	External staff	NDE	-622 960	-622 960
DEC 018	03 01 02 01	5	N	External staff	NDE	186 203	186 203
DEC 018	03 01 02 11	5	N	Other management expenditure	NDE	270 000	270 000
DEC 018	04 01 02 11	5	N	Other management expenditure	NDE	-200 000	-200 000
DEC 018	05 01 02 11	5	N	Other management expenditure	NDE	-450 000	-450 000
DEC 018	06 01 02 01	5	N	External staff	NDE	216 006	216 006
DEC 018	07 01 02 01	5	N	External staff	NDE	-27 918	-27 918
DEC 018	09 01 02 01	5	N	External staff	NDE	-206 870	-206 870
DEC 018	09 01 02 11	5	N	Other management expenditure	NDE	-120 000	-120 000
DEC 018	11 01 02 11	5	N	Other management expenditure	NDE	170 000	170 000
DEC 018	12 01 02 01	5	N	External staff	NDE	307 470	307 470
DEC 018	13 01 02 01	5	N	External staff	NDE	-42 900	-42 900
DEC 018	15 01 02 11	5	N	Other management expenditure	NDE	-71 160	-71 160
DEC 018	16 01 02 01	5	N	External staff of 'Communication' Directorate-General: Headquarters	NDE	908 834	908 834
DEC 018	16 01 02 11	5	N	Other management expenditure of 'Communication' Directorate-General: Headquarters	NDE	519 600	519 600
DEC 018	17 01 02 01	5	N	External staff	NDE	542 360	542 360
DEC 018	17 01 02 11	5	N	Other management expenditure	NDE	408 314	408 314

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 018	18 01 02 01	5	N	External staff	NDE	182 655	182 655
DEC 018	18 01 02 11	5	N	Other management expenditure	NDE	559 968	559 968
DEC 018	19 01 02 01	5	N	External staff of 'External relations' Directorates-General	NDE	138 264	138 264
DEC 018	19 01 02 11	5	N	Other management expenditure of 'External relations' Directorates-General	NDE	942 264	942 264
DEC 018	20 01 02 11	5	N	Other management expenditure of 'Trade' Directorate-General	NDE	74 134	74 134
DEC 018	21 01 02 01	5	N	External staff of 'Development' Directorates-General	NDE	95 364	95 364
DEC 018	21 01 02 11	5	N	Other management expenditure of 'Development' Directorates-General	NDE	2 225	2 225
DEC 018	23 01 02 01	5	N	External staff	NDE	554 040	554 040
DEC 018	23 01 02 11	5	N	Other management expenditure	NDE	264 166	264 166
DEC 018	25 01 02 01	5	N	External staff of 'Commission's policy coordination and legal advice' policy area	NDE	76 779	76 779
DEC 018	25 01 02 11	5	N	Other management expenditure of 'Commission's policy coordination and legal advice' policy area	NDE	2 010 000	2 010 000
DEC 018	26 01 02 01	5	N	External staff	NDE	81 528	81 528
DEC 018	26 01 02 11	5	N	Other management expenditure	NDE	1 395 000	1 395 000
DEC 018	27 01 02 09	5	N	External staff - Non-decentralised management	NDE	-2 912 003	-2 912 003
DEC 018	27 01 02 19	5	N	Other management expenditure - Non-decentralised management	NDE	-6 558 623	-6 558 623
DEC 018	28 01 02 01	5	N	External staff	NDE	349 000	349 000
DEC 018	28 01 02 11	5	N	Other management expenditure	NDE	100 000	100 000
DEC 018	29 01 02 01	5	N	External staff	NDE	300 000	300 000
DEC 018	31 01 02 11	5	N	Other management expenditure	NDE	296 472	296 472
DEC 019	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-15 000 000
DEC 019	14 04 02	1a	N	Customs 2013	DE	0	11 000 000
DEC 019	14 05 03	1a	N	Fiscalis 2013	DE	0	4 000 000
DEC 020	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-1 844 700
DEC 020	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	1 844 700	1 844 700
DEC 020	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-1 844 700	0
DEC 021	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-7 521 359
DEC 021	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	7 521 359	7 521 359
DEC 021	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-7 521 359	0
DEC 022	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-2 752 935
DEC 022	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 752 935	2 752 935
DEC 022	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 752 935	0
DEC 023	31 01 07 01	5	N	Support services for the 'Translation' Directorate-General	NDE	775 000	775 000
DEC 023	40 01 40 – 31 01 07 01	5	Y	Support services for the 'Translation' Directorate-General	NDE	-775 000	-775 000
DEC 024	19 08 02 03	4	N	EU Baltic Sea Strategy	DE	20 000 000	0
DEC 024	40 02 41 01		N	Differentiated appropriations (non-compulsory expenditure)	DE	-20 000 000	0

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 025	01 01 01	5	N	Expenditure related to staff in active employment of 'Economic and financial affairs' policy area	NDE	142 485	142 485
DEC 025	02 01 01	5	N	Expenditure related to staff in active employment of 'Enterprise' policy area	NDE	191 847	191 847
DEC 025	03 01 01	5	N	Expenditure related to staff in active employment of 'Competition' policy area	NDE	203 854	203 854
DEC 025	04 01 01	5	N	Expenditure related to staff in active employment of 'Employment and social affairs' policy area	NDE	173 970	173 970
DEC 025	05 01 01	5	N	Expenditure related to staff in active employment of 'Agriculture and rural development' policy area	NDE	270 293	270 293
DEC 025	06 01 01	5	N	Expenditure related to staff in active employment of 'Energy and transport' policy area	NDE	258 286	258 286
DEC 025	07 01 01	5	N	Expenditure related to staff in active employment of 'Environment' policy area	NDE	164 898	164 898
DEC 025	08 01 01	5	N	Expenditure related to staff in active employment of 'Research' policy area	NDE	25 081	25 081
DEC 025	09 01 01	5	N	Expenditure related to staff in active employment of 'Information society and media' policy area	NDE	115 001	115 001
DEC 025	11 01 01	5	N	Expenditure related to staff in active employment of 'Maritime affairs and Fisheries' policy area	NDE	79 514	79 514
DEC 025	12 01 01	5	N	Expenditure related to staff in active employment of 'Internal market' policy area	NDE	125 941	125 941
DEC 025	13 01 01	5	N	Expenditure related to staff in active employment of 'Regional policy' policy area	NDE	160 094	160 094
DEC 025	14 01 01	5	N	Expenditure related to staff in active employment of 'Taxation and customs union' policy area	NDE	118 737	118 737
DEC 025	15 01 01	5	N	Expenditure related to staff in active employment of 'Education and culture' policy area	NDE	143 552	143 552
DEC 025	16 01 01 01	5	N	Expenditure related to staff in active employment of 'Communication' policy area: Headquarters	NDE	148 355	148 355
DEC 025	17 01 01	5	N	Expenditure related to staff in active employment of 'Health and consumer protection' policy area	NDE	200 652	200 652
DEC 025	18 01 01	5	N	Expenditure related to staff in active employment of 'Area of freedom, security and justice' policy area	NDE	135 547	135 547
DEC 025	19 01 01 01	5	N	Expenditure related to staff in active employment of 'External relations' Directorates-General	NDE	253 484	253 484
DEC 025	20 01 01 01	5	N	Expenditure related to staff in active employment of 'Trade' Directorate-General	NDE	125 941	125 941
DEC 025	21 01 01 01	5	N	Expenditure related to staff in active employment of 'Development' Directorates-General	NDE	155 025	155 025
DEC 025	22 01 01 01	5	N	Expenditure related to staff in active employment of 'Enlargement' Directorate-General	NDE	62 971	62 971
DEC 025	23 01 01	5	N	Expenditure related to staff in active employment of 'Humanitarian aid' policy area	NDE	44 026	44 026
DEC 025	25 01 01 01	5	N	Expenditure related to staff in active employment 'Commission's policy coordination and legal advice' policy area	NDE	374 355	374 355
DEC 025	26 01 01	5	N	Expenditure related to staff in active employment in 'Commission's administration' policy area	NDE	283 102	283 102
DEC 025	27 01 01	5	N	Expenditure related to staff in active employment of 'Budget' policy area	NDE	111 533	111 533
DEC 025	28 01 01	5	N	Expenditure related to staff in active employment of 'Audit' policy area	NDE	23 214	23 214
DEC 025	29 01 01	5	N	Expenditure related to staff in active employment of 'Statistics' policy area	NDE	170 501	170 501
DEC 025	31 01 01	5	N	Expenditure related to staff in active employment of 'Language services' policy area	NDE	853 841	853 841
DEC 025	40 01 40 – 01 01 01	5	Y	Expenditure related to staff in active employment of 'Economic and financial affairs' policy area	NDE	-142 485	-142 485

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 025	40 01 40 - 02 01 01	5	Y	Expenditure related to staff in active employment of 'Enterprise' policy area	NDE	-191 847	-191 847
DEC 025	40 01 40 - 03 01 01	5	Y	Expenditure related to staff in active employment of 'Competition' policy area	NDE	-203 854	-203 854
DEC 025	40 01 40 - 04 01 01	5	Y	Expenditure related to staff in active employment of 'Employment and social affairs' policy area	NDE	-173 970	-173 970
DEC 025	40 01 40 - 05 01 01	5	Y	Expenditure related to staff in active employment of 'Agriculture and rural development' policy area	NDE	-270 293	-270 293
DEC 025	40 01 40 - 06 01 01	5	Y	Expenditure related to staff in active employment of 'Energy and transport' policy area	NDE	-258 286	-258 286
DEC 025	40 01 40 - 07 01 01	5	Y	Expenditure related to staff in active employment of 'Environment' policy area	NDE	-164 898	-164 898
DEC 025	40 01 40 - 08 01 01	5	Y	Expenditure related to staff in active employment of 'Research' policy area	NDE	-25 081	-25 081
DEC 025	40 01 40 - 09 01 01	5	Y	Expenditure related to staff in active employment of 'Information society and media' policy area	NDE	-115 001	-115 001
DEC 025	40 01 40 - 11 01 01	5	Y	Expenditure related to staff in active employment of 'Maritime affairs and Fisheries' policy area	NDE	-79 514	-79 514
DEC 025	40 01 40 - 12 01 01	5	Y	Expenditure related to staff in active employment of 'Internal market' policy area	NDE	-125 941	-125 941
DEC 025	40 01 40 - 13 01 01	5	Y	Expenditure related to staff in active employment of 'Regional policy' policy area	NDE	-160 094	-160 094
DEC 025	40 01 40 - 14 01 01	5	Y	Expenditure related to staff in active employment of 'Taxation and customs union' policy area	NDE	-118 737	-118 737
DEC 025	40 01 40 - 15 01 01	5	Y	Expenditure related to staff in active employment of 'Education and culture' policy area	NDE	-143 552	-143 552
DEC 025	40 01 40 - 16 01 01 01	5	Y	Expenditure related to staff in active employment of 'Communication' policy area: Headquarters	NDE	-148 355	-148 355
DEC 025	40 01 40 - 17 01 01	5	Y	Expenditure related to staff in active employment of 'Health and consumer protection' policy area	NDE	-200 652	-200 652
DEC 025	40 01 40 - 18 01 01	5	Y	Expenditure related to staff in active employment of 'Area of freedom, security and justice' policy area	NDE	-135 547	-135 547
DEC 025	40 01 40 - 19 01 01 01	5	Y	Expenditure related to staff in active employment of 'External relations' Directorates-General	NDE	-253 484	-253 484
DEC 025	40 01 40 - 20 01 01 01	5	Y	Expenditure related to staff in active employment of 'Trade' Directorate-General	NDE	-125 941	-125 941
DEC 025	40 01 40 - 21 01 01 01	5	Y	Expenditure related to staff in active employment of 'Development' Directorates-General	NDE	-155 025	-155 025
DEC 025	40 01 40 - 22 01 01 01	5	Y	Expenditure related to staff in active employment of 'Enlargement' Directorate-General	NDE	-62 971	-62 971
DEC 025	40 01 40 - 23 01 01	5	Y	Expenditure related to staff in active employment of 'Humanitarian aid' policy area	NDE	-44 026	-44 026
DEC 025	40 01 40 - 25 01 01 01	5	Y	Expenditure related to staff in active employment 'Commission's policy coordination and legal advice' policy area	NDE	-374 355	-374 355
DEC 025	40 01 40 - 26 01 01	5	Y	Expenditure related to staff in active employment in 'Commission's administration' policy area	NDE	-283 102	-283 102
DEC 025	40 01 40 - 27 01 01	5	Y	Expenditure related to staff in active employment of 'Budget' policy area	NDE	-111 533	-111 533
DEC 025	40 01 40 - 28 01 01	5	Y	Expenditure related to staff in active employment of 'Audit' policy area	NDE	-23 214	-23 214
DEC 025	40 01 40 - 29 01 01	5	Y	Expenditure related to staff in active employment of 'Statistics' policy area	NDE	-170 501	-170 501
DEC 025	40 01 40 - 31 01 01	5	Y	Expenditure related to staff in active employment of 'Language services' policy area	NDE	-853 841	-853 841

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 026	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-1 809 434
DEC 026	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	1 809 434	1 809 434
DEC 026	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-1 809 434	0
DEC 027	21 02 02	4	N	Completion of the food aid convention	DE	0	-8 000 000
DEC 027	21 02 03	4	N	Facility for rapid response to soaring food prices in developing countries	DE	0	-10 000 000
DEC 027	21 03 01	4	N	Non-State actors in development	DE	0	43 000 000
DEC 027	21 04 01	4	N	Environment and sustainable management of natural resources, including energy	DE	0	-25 000 000
DEC 028	01 04 05	1a	N	Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs)	DE	0	-7 445 863
DEC 028	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	7 445 863	7 445 863
DEC 028	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-7 445 863	0
DEC 029	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-2 326 459
DEC 029	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 326 459	2 326 459
DEC 029	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 326 459	0
DEC 030	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-2 266 625
DEC 030	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 266 625	2 266 625
DEC 030	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 266 625	0
DEC 031	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-2 890 027
DEC 031	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 890 027	2 890 027
DEC 031	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 890 027	0
DEC 032	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-549 946
DEC 032	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	549 946	549 946
DEC 032	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-549 946	0
DEC 033	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-2 013 619
DEC 033	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 013 619	2 013 619
DEC 033	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 013 619	0
DEC 034	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-453 632
DEC 034	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	453 632	453 632
DEC 034	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-453 632	0
DEC 035	19 08 01 02	4	N	European Neighbourhood and Partnership financial assistance to Palestine, the peace process and UNRWA	DE	40 000 000	0
DEC 035	40 02 42	4	N	Emergency aid reserve	DE	-40 000 000	0

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 036	26 01 02 11	5	N	Other management expenditure	NDE	1 867 632	1 867 632
DEC 036	40 01 40 - 26 01 02 11	5	Y	Other management expenditure	NDE	-1 867 632	-1 867 632
DEC 037	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-2 247 940
DEC 037	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 247 940	2 247 940
DEC 037	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 247 940	0
DEC 038	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-8 308 555
DEC 038	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	8 308 555	8 308 555
DEC 038	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-8 308 555	0
DEC 039	01 04 05	1a	N	Completion of programme for enterprises: improvement of the financial environment for small and middle-sized enterprises (SMEs)	DE	0	-1 422 850
DEC 039	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	1 422 850	1 422 850
DEC 039	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-1 422 850	0
DEC 040	23 02 01	4	N	Humanitarian aid	DE	40 000 000	0
DEC 040	40 02 42	4	N	Emergency aid reserve	DE	-40 000 000	0
DEC 041	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-1 560 000
DEC 041	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	1 560 000	1 560 000
DEC 041	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-1 560 000	0
DEC 042	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-633 077
DEC 042	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	633 077	633 077
DEC 042	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-633 077	0
DEC 043	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-2 059 466
DEC 043	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 059 466	2 059 466
DEC 043	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 059 466	0
DEC 044	12 02 02	1a	N	Solvit programme and Single Market Assistance Services Action plan	DE	800 000	0
DEC 044	29 02 03	1a	N	Community statistical programme 2008-2012	DE	-800 000	0
DEC 045	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-382 200
DEC 045	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	382 200	382 200
DEC 045	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-382 200	0
DEC 046				EGF Mobilisation decision not finalised in 2010			
DEC 047	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-114 250
DEC 047	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	114 250	114 250
DEC 047	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-114 250	0

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 048	01 04 04	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	-2 557 135
DEC 048	04 05 01	1a	N	European Globalisation Adjustment Fund (EGF)	DE	2 557 135	2 557 135
DEC 048	40 02 43	1a	N	Reserve for the European Globalisation Adjustment Fund	DE	-2 557 135	0
DEC 049	23 02 01	4	N	Humanitarian aid	DE	40 000 000	0
DEC 049	40 02 42	4	N	Emergency aid reserve	DE	-40 000 000	0
DEC 051				EGF Mobilisation decision not finalised in 2010			
DEC 052	03 01 02 11	5	N	Other management expenditure	NDE	-53 000	-53 000
DEC 052	03 03 02	5	N	Damage requests resulting from legal procedures against the Commission's decisions in the field of competition policy	DE	53 000	53 000
DEC 053	01 03 02	4	N	Macro-economic assistance	DE	0	48 700 000
DEC 053	02 02 01	1a	N	Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	DE	0	11 700 000
DEC 053	02 03 01	1a	N	Operation and development of the internal market, particularly in the fields of notification, certification and sectoral approximation	DE	0	-5 000 000
DEC 053	02 03 03 01	1a	N	Chemicals legislation and European Chemicals Agency - Subsidy under Titles 1 and 2	DE	0	-5 561 000
DEC 053	02 03 03 02	1a	N	Chemicals legislation and European Chemicals Agency - Subsidy under Title 3	DE	0	-3 177 000
DEC 053	02 04 01 01	1a	N	Space research	DE	0	-5 000 000
DEC 053	04 04 01 02	1a	N	Social protection and inclusion	DE	0	422 000
DEC 053	04 04 01 04	1a	N	Anti-discrimination and diversity	DE	0	500 000
DEC 053	04 04 10	1a	N	Pilot project - Accompanying workers during industrial change	DE	0	300 000
DEC 053	05 04 02 06	2	N	Completion of Leader (2000 to 2006)	DE	0	-13 900 000
DEC 053	05 04 04	2	N	Transitional instrument for the financing of rural development by the EAGGF Guarantee Section for the new Member States - Completion of programmes (2004 to 2006)	DE	0	-13 250 000
DEC 053	05 04 05 01	2	N	Rural development programmes	DE	0	1 160 000 000
DEC 053	05 04 05 02	2	N	Operational technical assistance	DE	0	-2 500 000
DEC 053	05 05 02	4	N	Instrument for Pre-accession Assistance for Rural Development (IPARD)	DE	0	-39 115 000
DEC 053	06 02 06	1a	N	Marco Polo II programme	DE	0	-4 800 000
DEC 053	06 02 07	1a	N	Completion of Marco Polo programme	DE	0	-2 200 000
DEC 053	06 03 04	1a	N	Financial support for projects of common interest in the trans-European energy network	DE	0	0
DEC 053	06 03 05	1a	N	SESAR Joint Undertaking	DE	0	-3 600 000
DEC 053	06 04 06	1a	N	Competitiveness and Innovation Framework Programme - 'Intelligent Energy - Europe' programme	DE	0	0
DEC 053	06 04 14 01	1a	N	Energy projects to aid economic recovery - Energy networks	DE	0	-22 000 000
DEC 053	06 04 14 03	1a	N	Energy projects to aid economic recovery - European Offshore wind grid system	DE	0	-33 000 000
DEC 053	06 06 02 01	1a	N	Research related to transport (including Aeronautics)	DE	0	-9 000 000
DEC 053	06 06 02 03	1a	N	SESAR Joint Undertaking	DE	0	-11 500 000
DEC 053	06 06 05 02	1a	N	Completion of the sixth EC framework programme (2003 to 2006)	DE	0	0
DEC 053	07 03 03	2	N	Completion of LIFE III (Financial Instrument for the Environment - 2000 to 2006) - Projects on Community territory - Part I (nature protection)	DE	0	0

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 053	07 03 04	2	N	Completion of LIFE III (Financial Instrument for the Environment - 2000 to 2006) - Projects on Community territory - Part II (environmental protection)	DE	0	0
DEC 053	07 03 04	2	N	Completion of LIFE III (Financial Instrument for the Environment - 2000 to 2006) - Projects on Community territory - Part II (environmental protection)	DE	0	3 000 000
DEC 053	07 03 07	2	N	LIFE+ (Financial Instrument for the Environment - 2007 to 2013)	DE	0	22 000 000
DEC 053	07 03 09 02	2	N	Subsidy for the European Environment Agency - Subsidy under Title 3	DE	0	0
DEC 053	08 02 02	1a	N	Cooperation - Health - Innovative Medicines Initiative (IMI) Joint Undertaking	DE	0	-58 436 000
DEC 053	08 02 03	1a	N	Cooperation - Health - Support expenditure for Innovative Medicines Initiative (IMI) Joint Undertaking	DE	0	-1 353 000
DEC 053	08 04 01	1a	N	Cooperation - Nanosciences, nanotechnologies, materials and new production technologies	DE	0	-6 800 000
DEC 053	08 06 01	1a	N	Cooperation - Environment (including climate change)	DE	0	20 000 000
DEC 053	08 07 02	1a	N	Cooperation - Transport - Clean Sky Joint Undertaking	DE	0	-6 951 000
DEC 053	08 07 03	1a	N	Cooperation - Transport - Support expenditure for Clean Sky Joint Undertaking	DE	0	-1 687 000
DEC 053	08 08 01	1a	N	Cooperation - Socioeconomic sciences and the humanities	DE	0	20 000 000
DEC 053	08 11 01	1a	N	People	DE	0	25 866 000
DEC 053	08 13 01	1a	N	Capacities - Research for the benefit of small and medium-sized enterprises (SMEs)	DE	0	22 250 000
DEC 053	08 14 01	1a	N	Capacities - Regions of knowledge	DE	0	1 300 000
DEC 053	08 15 01	1a	N	Capacities - Research potential	DE	0	12 000 000
DEC 053	08 16 01	1a	N	Capacities - Science in society	DE	0	4 300 000
DEC 053	08 17 01	1a	N	Capacities - International cooperation activities	DE	0	1 000 000
DEC 053	08 19 01	1a	N	Capacities - Support for coherent development of research policies	DE	0	-4 184 000
DEC 053	08 21 01	1a	N	Euratom - Nuclear fission and radiation protection	DE	0	46 800 000
DEC 053	08 22 02 01	1a	N	Completion of the fifth EC framework programme (1998 to 2002)	DE	0	0
DEC 053	08 22 03 01	1a	N	Completion of the sixth EC framework programme (2003 to 2006)	DE	0	-46 616 000
DEC 053	09 02 04 01	1a	N	Body of European Regulators for Electronic Communications (BEREC) - Office - Subsidy under Titles 1 and 2	DE	0	-2 100 000
DEC 053	09 02 04 02	1a	N	Body of European Regulators for Electronic Communications (BEREC) - Office - Subsidy under Title 3	DE	0	-620 000
DEC 053	09 04 01 01	1a	N	Support for research cooperation in the area of information and communication technologies (ICTs - Cooperation)	DE	0	70 000 000
DEC 053	09 04 03	1a	N	Completion of previous EC framework programmes (prior to 2007)	DE	0	15 000 000
DEC 053	09 05 01	1a	N	Capacities - Research infrastructures	DE	0	13 500 000
DEC 053	10 05 01	1a	N	Decommissioning of nuclear installations and waste management	DE	0	-11 000 000
DEC 053	11 07 01	2	N	Support for the management of fishery resources (collection of basic data)	DE	0	0
DEC 053	11 08 01	2	N	Financial contribution to the Member States for expenses in the field of control	DE	0	-8 000 000

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 053	11 08 02	2	N	Inspection and surveillance of fishing activities in Community waters and elsewhere	DE	0	0
DEC 053	11 09 03	2	N	Pilot project to promote the replacement of vessels in the European commercial fleet with low environmental impact vessels	DE	0	-1 500 000
DEC 053	12 02 01	1a	N	Implementation and development of the Internal market	DE	0	800 000
DEC 053	12 04 01	1a	N	Specific activities in the field of financial services, financial reporting and auditing	DE	0	-2 500 000
DEC 053	13 03 04	1b	N	Completion of European Regional Development Fund (ERDF) - Objective 2 (2000 to 2006)	DE	0	0
DEC 053	13 03 12	1a	N	Community contribution to the International Fund for Ireland	DE	0	0
DEC 053	13 03 16	1b	N	European Regional Development Fund (ERDF) - Convergence	DE	0	0
DEC 053	13 03 16	1b	N	European Regional Development Fund (ERDF) - Convergence	DE	0	625 000 000
DEC 053	13 03 17	1b	N	European Regional Development Fund (ERDF) - PEACE	DE	0	0
DEC 053	13 03 18	1b	N	European Regional Development Fund (ERDF) - Regional competitiveness and employment	DE	0	0
DEC 053	13 04 02	1b	N	Cohesion Fund	DE	0	500 000 000
DEC 053	13 05 01 01	4	N	Instrument for structural policies for pre-accession (ISPA) - Completion of other previous projects (2000 to 2006)	DE	0	-3 956 000
DEC 053	13 05 01 02	4	N	Instrument for structural policies for pre-accession - Closure of pre-accession assistance, relating to eight applicant countries	DE	0	-117 300 000
DEC 053	13 05 03 01	1b	N	Cross-border cooperation (CBC) - Contribution from Heading 1-b	DE	0	0
DEC 053	13 05 03 02	4	N	Cross-border cooperation (CBC) - Contribution from Heading 4	DE	0	0
DEC 053	14 02 01	1a	N	Implementation and development of the Internal market	DE	0	200 000
DEC 053	14 04 02	1a	N	Customs 2013	DE	0	2 600 000
DEC 053	15 02 27 01	4	N	European Training Foundation - Subsidy under Titles 1 and 2	DE	0	0
DEC 053	15 02 27 02	4	N	European Training Foundation - Subsidy under Title 3	DE	0	0
DEC 053	15 06 06	3b	N	Special annual events	DE	0	-2 991 000
DEC 053	16 02 02	3b	N	Multimedia actions	DE	0	-1 250 000
DEC 053	16 02 03	3b	N	Information for the media	DE	0	0
DEC 053	16 03 01	3b	N	Information outlets	DE	0	1 000 000
DEC 053	16 03 04	3b	N	Communicating Europe in Partnership	DE	0	415 000
DEC 053	16 04 02	3b	N	Online information and communication tools	DE	0	1 000 000
DEC 053	17 03 01 01	3b	N	Completion of public health programme (2003 to 2008)	DE	0	5 400 000
DEC 053	17 03 03 02	3b	N	European Centre for Disease Prevention and Control - Subsidy under Title 3	DE	0	2 000 000
DEC 053	17 03 06	3b	N	Community action in the field of health	DE	0	7 200 000
DEC 053	17 03 18	2	N	Pilot project - A European refund system for aluminium beverage cans	DE	0	-1 400 000
DEC 053	17 04 01 01	2	N	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor - New measures	DE	0	33 000 000

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 053	17 04 03 01	2	N	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health - New measures	DE	0	26 000 000
DEC 053	18 02 03 02	3a	N	European Agency for the Management of Operational Cooperation at the External Borders - Subsidy under Title 3	DE	0	1 200 000
DEC 053	18 03 14 01	3a	N	European Asylum Support Office - Subsidy under Titles 1 and 2	DE	0	-2 500 000
DEC 053	18 03 14 02	3a	N	European Asylum Support Office - Subsidy under Title 3	DE	0	-1 430 000
DEC 053	18 04 05 04	3a	N	European Union Agency for Fundamental Rights - Subsidy under Title 3	DE	0	2 000 000
DEC 053	18 05 08	3a	N	Prevention, preparedness and consequence management of terrorism	DE	0	-5 000 000
DEC 053	18 05 09	3a	N	Prevention of and fight against crime	DE	0	-16 200 000
DEC 053	18 06 07	3a	N	Civil justice	DE	0	-2 000 000
DEC 053	19 03 01	4	N	Monitoring and implementation of peace and security processes	DE	0	3 110 000
DEC 053	19 03 03	4	N	Conflict resolution and other stabilisation measures	DE	0	38 003 000
DEC 053	19 03 07	4	N	Police missions	DE	0	18 885 000
DEC 053	19 05 01	4	N	Cooperation with industrialised non-member countries	DE	0	3 333 000
DEC 053	19 06 04 01	4	N	Assistance in the nuclear sector	DE	0	2 340 000
DEC 053	19 06 04 02	4	N	Community contribution to the European Bank for Reconstruction and Development for the Chernobyl Shelter Fund	DE	0	0
DEC 053	19 08 01 02	4	N	European Neighbourhood and Partnership financial assistance to Palestine, the peace process and UNRWA	DE	0	0
DEC 053	19 08 01 03	4	N	European Neighbourhood and Partnership financial cooperation with Eastern Europe	DE	0	109 100 000
DEC 053	19 09 01	4	N	Cooperation with developing countries in Latin America	DE	0	-19 800 000
DEC 053	19 10 01 01	4	N	Cooperation with developing countries in Asia	DE	0	-62 800 000
DEC 053	19 10 01 02	4	N	Aid for the rehabilitation and reconstruction of Afghanistan	DE	0	-19 000 000
DEC 053	19 10 02	4	N	Cooperation with developing countries in Central Asia	DE	0	-9 000 000
DEC 053	19 10 02	4	N	Cooperation with developing countries in Central Asia	DE	0	0
DEC 053	19 10 03	4	N	Cooperation with Iraq, Iran and Yemen	DE	0	-9 000 000
DEC 053	21 03 01	4	N	Non-State actors in development	DE	0	32 000 000
DEC 053	21 03 02	4	N	Local authorities in development	DE	0	5 000 000
DEC 053	21 05 01 01	4	N	Health	DE	0	-5 500 000
DEC 053	21 06 02	4	N	Relations with South Africa	DE	0	10 000 000
DEC 053	21 06 03	4	N	Adjustment support for sugar protocol countries	DE	0	12 000 000
DEC 053	21 06 05	4	N	Assistance to ACP banana producers	DE	0	3 000 000
DEC 053	21 07 02	4	N	Cooperation with Greenland	DE	0	0
DEC 053	22 03 01	3b	N	Transition facility for new Member States	DE	0	-27 547 000
DEC 053	24 02 01	1a	N	Operational programmes in the fight against fraud	DE	0	1 200 000
DEC 053	24 02 02	1a	N	Pericles	DE	0	500 000
DEC 053	24 02 03	1a	N	Anti-fraud information system (AFIS)	DE	0	400 000
DEC 053	26 03 01 02	1a	N	Completion of previous IDA and IDABC programmes	DE	0	2 700 000
DEC 053	29 02 03	1a	N	Community statistical programme 2008-2012	DE	0	4 000 000
DEC 054	22 02 01	4	N	Transition and institution-building assistance to candidate countries	DE	0	-50 000 000

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 054	23 01 04 01	4	N	Humanitarian aid - Expenditure on administrative management	NDE	-1 318 000	-1 318 000
DEC 054	23 02 01	4	N	Humanitarian aid	DE	18 200 000	51 318 000
DEC 054	40 02 42	4	N	Emergency aid reserve	DE	-16 882 000	0
DEC 055	01 04 10	1a	N	Nuclear safety	DE	2 000 000	0
DEC 055	29 02 03	1a	N	Community statistical programme 2008-2012	DE	-2 000 000	0
DEC 056	06 02 03	1a	N	Support activities to the European transport policy and passenger rights	DE	1 700 000	0
DEC 056	29 02 03	1a	N	Community statistical programme 2008-2012	DE	-1 700 000	0
DEC 057	07 02 03	4	N	Pilot project - Environmental monitoring of the Black Sea Basin and a common European framework programme for the development of the Black Sea region	DE	0	-88 000
DEC 057	09 06 01 02	4	N	Preparatory action on the implementation of the MEDIA 2007 programmes in third countries	DE	0	1 088 000
DEC 057	20 02 03	4	N	Aid for trade - Multilateral initiatives	DE	0	-1 000 000
DEC 058	27 01 12 02	5	N	Coverage of expenditure incurred in connection with treasury management	NDE	4 456 108	4 456 108
DEC 058	30 01 14 01	5	N	Allowances for staff assigned non-active status, retired in the interests of the service or dismissed	NDE	-2 456 108	-2 456 108
DEC 058	30 01 15 03	5	N	Weightings and adjustments to pensions and allowances	NDE	-2 000 000	-2 000 000
DEC 059	08 01 04 30	1a	N	European Research Council Executive Agency (ERCEA)	NDE	-3 632 172	-3 632 172
DEC 059	08 10 01	1a	N	Ideas	DE	3 632 172	3 632 172
DEC 060				Proposition replaced by DEC 63/2011			
DEC 061	13 05 03 02	4	N	Cross-border cooperation (CBC) - Contribution from Heading 4	DE	4 921 679	0
DEC 061	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	DE	-4 921 679	0
DEC 062	05 02 12 01	2	N	Refunds for milk and milk products	NDE	-50 000 000	-50 000 000
DEC 062	05 02 12 04	2	N	Intervention storage of butter and cream	NDE	-30 200 000	-30 200 000
DEC 062	05 03 01 99	2	N	Other (decoupled direct aids)	NDE	-178 000 000	-178 000 000
DEC 062	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	NDE	78 000 000	78 000 000
DEC 062	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	NDE	178 000 000	178 000 000
DEC 062	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	NDE	2 200 000	2 200 000
DEC 063	05 02 03	2	N	Refunds on non-Annex 1 products	NDE	-62 000 000	-62 000 000
DEC 063	05 02 12 01	2	N	Refunds for milk and milk products	NDE	-260 000 000	-260 000 000
DEC 063	05 02 12 04	2	N	Intervention storage of butter and cream	NDE	-88 000 000	-88 000 000
DEC 063	05 03 01 01	2	N	SPS (single payment scheme)	NDE	158 400 000	158 400 000
DEC 063	05 04 01 14	2	N	Rural development financed by the EAGGF Guarantee Section - Programming period 2000 to 2006	NDE	-6 600 000	-6 600 000
DEC 063	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	NDE	256 000 000	256 000 000

Nr	Article/Item	H	R	Description	DE/ NDE	CA	PA
DEC 063	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	NDE	2 200 000	2 200 000
DEC 064	14 03 03	4	N	Membership of international organisations in the field of customs and tax	DE	-10 000	-10 000
DEC 064	17 03 05	4	N	International agreements and membership of international organisations in the field of public health and tobacco control	DE	10 000	10 000
DEC 065	23 02 01	4	N	Humanitarian aid	DE	34 500 000	0
DEC 065	40 02 41 - 19 09 03	4	Y	Cooperation activities other than Official Development Assistance (Latin America)	DE	-11 500 000	0
DEC 065	40 02 41 - 19 10 04	4	Y	Cooperation activities other than Official Development Assistance (Asia, Central Asia, Iraq, Iran and Yemen)	DE	-23 000 000	0
DEC 066	01 03 02	4	N	Macro-economic assistance	DE	-8 800 000	0
DEC 066	05 06 01	4	N	International agricultural agreements	DE	-1 040 000	0
DEC 066	07 02 01	4	N	Contribution to multilateral and international environmental activities	DE	-500 000	0
DEC 066	07 02 04	4	N	Preparatory Action ζ Environmental monitoring of the Black Sea Basin and a Common European framework programme for development of the Black Sea region	DE	-1 500 000	0
DEC 066	19 04 01	4	N	European Instrument for Democracy and Human Rights (EIDHR)	DE	29 265 000	0
DEC 066	19 06 08	4	N	Emergency response to the financial and economic crisis in developing countries	DE	-2 500 000	0
DEC 066	19 08 01 01	4	N	European Neighbourhood and Partnership financial cooperation with Mediterranean countries	DE	40 000 000	1 500 000
DEC 066	19 09 01	4	N	Cooperation with developing countries in Latin America	DE	-1 000 000	0
DEC 066	19 10 01 01	4	N	Cooperation with developing countries in Asia	DE	-2 000 000	0
DEC 066	20 02 01	4	N	External trade relations, including access to the markets of non-Community countries	DE	-1 000 000	0
DEC 066	20 02 03	4	N	Aid for trade ζ Multilateral initiatives	DE	-600 000	0
DEC 066	21 02 01	4	N	Food security	DE	-1 000 000	0
DEC 066	21 02 03	4	N	Facility for rapid response to soaring food prices in developing countries	DE	-17 400 000	0
DEC 066	21 05 01 01	4	N	Health	DE	-1 000 000	0
DEC 066	21 05 01 06	4	N	Preparatory action ζ Pharmaceutical-related transfer of technology in favour of developing countries	DE	-3 300 000	0
DEC 066	21 06 03	4	N	Adjustment support for sugar protocol countries	DE	-24 325 000	0
DEC 066	21 07 04	4	N	Commodities Agreements	DE	-1 800 000	0
DEC 066	22 01 04 01	4	N	Pre-accession assistance ζ Expenditure on administrative management	NDE	-1 500 000	-1 500 000
INFO 001	08 10 01	1a	N	Ideas	DE	0	-25 000 000
INFO 001	08 13 01	1a	N	Capacities - Research for the benefit of small and medium-sized enterprises (SMEs)	DE	0	25 000 000
INFO 002	16 02 02	3b	N	Multimedia actions	DE	-2 215 000	0
INFO 002	16 04 02	3b	N	Online information and communication tools	DE	2 215 000	0
INFO 003	22 02 07 03	4	N	Financial support for encouraging the economic development of the Turkish Cypriot Community	DE	0	-1 910 000
INFO 003	22 04 01	4	N	Prince - Information and communication strategy	DE	0	870 000
INFO 003	22 04 02	4	N	Information and communication programmes for non-member countries	DE	0	1 040 000

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 fourth list is published hereafter. It consists of the number of open recovery orders at 31 December 2010 by year of origin and amounts. The recovery orders between institutions are not reported.

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

(million EUR)

Year of Origin	Number of open recovery orders at 31.12.2010	Amount of the open balance of recovery orders at 31.12.2010
2010	1 993	3 461
2009	402	230
2008	251	1 015
2007	178	508
2006	95	660
2005	116	153
2004	77	107
2003	145	36
2002	105	6
2001	76	22
2000	18	5
<=2000	92	17
TOTAL	3 548	6 220

ANNEX III: ABSORPTION OF OLDEST OUTSTANDING COMMITMENTS IN 2010

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" was defined in the Declarations as:

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

This initial definition is purely operational: it defines the category of commitments to be monitored. Indeed, it has turned out that in the context of in the normal life cycle of the EU expenditure the criteria do not form a threshold separating reliably justified old and dormant commitments from abnormal ones. Current monitoring concentrates on old commitments. The objective of the exercise is to assist Services in identifying both unjustified cases, so that they can de-committed, but 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 simple 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 evolution of commitments made before 2004 (commitments meeting the criterion of old as at 01.01.2009) in 2010 is presented in the table below.

DG	RAL as at 01.01.2010 (EUR million)	RAL as at 31.12.2010 (EUR million)	Rate of Liquidation (%)	Open Cases as at 01.01.2009	Open Cases as at 31.01.2009	Cases Closed (%)
REGIO	412	369	11%	181	127	30%
AIDCO	290	114	61%	464	304	34%
EMPL	133	126	5%	79	66	16%
ELARG	93	27	71%	184	44	76%
RTD	27	13	53%	233	109	53%
MARE	37	31	18%	11	11	0%
TENEA	29	26	9%	11	6	45%
AGRI	35	4	89%	11	6	45%
ECFIN	29	0	100%	14	0	100%
Others	43	30	30%	319	270	15%
Total	1 128	740	34%	1 507	943	37%

The liquidation rates are slightly lower than in 2009 exercise (46% of amounts and 47% of cases). The RAL of pre-commitments represents 0.3% of the total RAL.

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

DG	RAL (EUR million)	Normal/Ongoing (EUR million)	Dispute cases (EUR million)	Unjustified (EUR million)	Undetermined (EUR million)	Total Cases	Normal/Ongoing Cases
REGIO	369	369	0	0	0	127	127
AIDCO	114	32	14	56	12	304	96
EMPL	126	0	125	0	0	66	1
ELARG	27	8	0	19	0	44	6
RTD	13	10	0	1	1	109	62
MARE	31	29	1	0	0	11	9
TENEA	26	26	0	0	0	6	6
AGRI	4	0	4	0	0	6	0
Others	30	8	10	1	1	270	57
Total	740	482	154	77	14	943	364

ANNEX IV: REPORT ON THE EXECUTION OF THE 2010 BUDGET OF THE EUROPEAN AGRICULTURAL GUARANTEE FUND (EAGF)

1. INTRODUCTION

The 2010 agricultural year was characterised by an increase in agricultural output prices, both in the EU and in world markets. The favourable situation in agricultural markets was further supported by the overall general economic situation as countries gradually started emerging from the deepest recession in decades. These developments affected both the level of EAGF expenditure and the use of available credit appropriations in certain areas of the budget.

1.1 The Establishment of the Budget

The European Parliament adopted the 2010 budget in its plenary session of 17 December 2009. The voted EAGF commitment appropriations amounted to EUR 43 819.8 million in total. Within this total, commitment appropriations amounting to EUR 43 417.4 million were foreseen for policy area 05-agriculture and rural development, EUR 371.9 million for policy area 17-veterinary and phyto-sanitary measures and EUR 30.5 million for policy area 11-fisheries. As regards policy area 05-agriculture and rural development, EUR 4 395.3 million were foreseen for market measures under chapter 05 02 while EUR 39 273 million were foreseen for direct aids under chapter 05 03.

2. THE IMPLEMENTATION OF THE 2010 EAGF BUDGET

2.1 The Uptake of the EAGF Budget Appropriations

The implementation of the budget amounted to EUR 44 046 million out of which EUR 43 655.7 million involved payments for policy area 05-agriculture and rural development while payments for policy area 11-fisheries payments amounted to EUR 30.4 million and to EUR 359.9¹⁸ million for policy area 17-veterinary and phyto-sanitary measures. (NB: For details please see table I).

Within policy area 05-agriculture and rural development, the expenditure for market measures amounted to EUR 3 983.8 million and for direct aids to EUR 39 675.7 million. The expenditure incurred for direct aids exceeded the budget's voted appropriations. This apparent over-implementation was partly covered by transfers of appropriations from other items of the budget and partly by the revenue which was assigned to the EAGF budget.

3. COMMENTS ON THE IMPLEMENTATION OF THE 2010 AGRICULTURAL BUDGET

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

- Table I: Analysis of execution of the 2010 EAGF budget. The expenditure incurred for each item of the budget appears in column 6. Columns 2, 3 and 4 indicate, respectively, the source and amount of funding which originates either from voted appropriations or from transfers of assigned revenue and of voted appropriations from other items of the budget.

¹⁸ This amount includes payments of EUR 4.8 million made for policy area 17 on the basis of both assigned revenue carried over from 2009 into 2010 and of assigned revenue freshly collected in 2010.

- Table II: Assigned revenue (C4) collected and used in 2010.
- Table III: Assigned revenue (C5) carried over from 2009 and used in 2010.

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

3.1 Chapter 05 02: Interventions in Agricultural Markets

3.1.1 Introduction

Total payments for this area of the budget amounted to EUR 3 983.8 million and they were funded by the budget's voted appropriations (column 2 of table I) amounting to EUR 4 395.3 million. Assigned revenue (column 3 of table I) amounting to EUR 1.9 million was used to cover the expenditure incurred in the fruits and vegetables sector (NB: Details for this sector appear in point 3.1.8 here below). In items where the budget's appropriations were under-spent, the available appropriations were transferred to other items of the budget in order to cover additional expenditure as needed. (column 4 of table I). Table I presents these details at the level of each budget item.

3.1.2 Article 05 02 01: Cereals

In general, the 2010 climatic conditions have been relatively favourable for cereals with the exception of durum wheat in Italy which was affected by high levels of rain and the drought in Spain and Portugal as of springtime. The result was a cereals harvest of approximately 295 million tonnes which was significant (above the five-year average of 289 million tonnes) although still being lower than the record harvest of 2008/2009. This harvest allowed cereals stocks to be replenished but led to a general decline of cereals prices. Therefore, the overall market situation was difficult in 2010 which necessitated intervention purchases to keep it balanced, in particular, for barley whose price was standing below its intervention price in many Member States.

As regards intervention stocks, they increased from around 1.56 million tonnes at the start of the year to around 5.56 million tonnes by the end of the year. Underlying this global quantity, however, there were variations in the stock levels for individual cereals. For bread-making wheat, stocks increased from 0.08 million tonnes at the start of the year to a level of 0.23 million tonnes by the end of the year. Similarly for barley, stocks increased from 0.93 million tonnes at the start of the year to a level of 5.33 million tonnes by the end of the budget year while for maize stocks went from 0.56 million tonnes at the start of the year to 0.003 million tonnes by the end of the year. In the course of the budget year, purchases of cereals into intervention amounted to 5.56 million tonnes involving intakes of 0.24 million tonnes of bread-making wheat and 5.32 million tonnes of barley while sales of cereals from intervention stocks amounted to 1.56 million tonnes involving 0.09 million tonnes of bread-making wheat, 0.92 million tonnes of barley and 0.552 million tonnes of maize. The higher quantities of cereals purchased compared to the quantity initially forecasted in the 2010 budget and the consequent increase in technical and other costs led to incurring expenditure amounting to EUR 95.7 million. Therefore, in addition to the budget's voted appropriations for this item, its funding was additionally covered by transfers of voted appropriations from other items of the budget amounting to EUR 21.7 million.

With regard to intervention for starch, the 2010 budget forecasted payments for the potato starch premium amounting to 92% of the eligible potato starch quota out of which Member States incurred payments amounting to EUR 39.7 million, i.e.: 96.8% of the amount initially forecasted.

3.1.3 Article 05 02 03: Refunds on Non-Annex I products

The expenditure incurred for export refunds for processed agricultural products amounted to EUR 51.3 million thus, under-spending the budget's voted appropriations by -EUR 62.7 million. Member States incurred lower expenditure mainly for the payment of refunds for both sugar and dairy products incorporated in the exported processed agricultural products. However, it has to be noted that this lower expenditure concerned mainly the dairy sector refunds as the Commission set the refund rate at 0 in November 2009 following the significant improvement in the dairy market compared to its condition at the time when the Amending Letter for the 2010 budget year was being established.

3.1.4 Article 05 02 04: Food programmes

With regard to the distribution of agricultural products to deprived persons, certain Member States did not fully implement their approved 2010 distribution plan for cereals and skimmed milk powder. Furthermore, Member States declared smaller administrative, transfer and transport costs for their 2010 distribution operations in 2010 and left the remainder to be declared in 2011 budget year. These factors resulted in under-spending of the 2010 budget's voted appropriations by - EUR 34.5 million.

3.1.5 Article 05 02 05: Sugar

Export refunds for sugar had been set at zero since the end of September 2008. Therefore, the 2010 budget foresaw only the payments for outstanding export refund balances which were estimated at EUR 12.0 million while Member States actually paid a lower amount of EUR 9.8 million, thus, under-spending the 2010 budget's voted appropriations by approximately EUR 2.2 million.

No sugar was purchased into public storage in 2010. The initial stock of sugar was 0.034 million tonnes. Almost all this quantity, with the exception of 9 tonnes, was distributed to the most deprived persons under the 2010 plan. The liquidation of all the quantity of sugar in public storage resulted in a net overall gain of – EUR 11.4 million for the 2010 budget.

3.1.6 Article 05 02 06: Olive oil

Following unfavourable conditions in the olive oil market, the Commission introduced private storage aid for olive oil. However, the quantity of olive oil for which private storage aid was paid was approximately 4% smaller than the quantity forecasted in the 2010 budget, thus, leading to under-spending the budget's voted appropriations by – EUR 1.1 million.

With regard to the aid for the financing of quality improvement work programmes for approved operators' organisations, the Member States concerned incurred lower payments related to the balances retained in the budget for the 2009/2010 part of these programmes leading to under-spending the appropriations retained in the 2010 budget by - EUR 2.8 million.

3.1.7 Article 05 02 07: Textile plants

With regard to the processing aids for long flax fibre and for short flax and hemp fibre, the overall expenditure incurred amounted to EUR 18.8 million, thus, under-spending the appropriations foreseen in the 2010 budget by - EUR 1.2 million because of the smaller quantities of short flax fibre for which the processing aid was paid.

The expenditure incurred by Member States for the national restructuring programmes for cotton was as foreseen in the 2010 budget.

3.1.8 *Article 05 02 08: Fruits and vegetables*

Under the reform of this sector, the payment of export refunds for fruits and vegetables was discontinued from 1 January 2009. However, the 2010 budget included appropriations for the payment of outstanding balances dating before this date which were estimated at EUR 2.0 million. The expenditure incurred for these balances amounted to EUR 0.4 million for the exports of both fresh and processed fruits and vegetables, thus, under-spending the budget's appropriations by - EUR 1.6 million.

For operational funds for producer organisations which aim at financing their production quality improvement, promotion and commercialisation programmes, EUR 769.0 million were the total credit requirements estimated to be necessary to cover the expenditure forecasted to be incurred by the Member States concerned. Out of this total amount, the Budgetary Authority granted appropriations amounting to EUR 547.0 million because it took account of estimated revenue amounting to EUR 222.0 million which had been assigned to the funding of this scheme in the 2010 budget. Member States eventually incurred payments amounting to EUR 690.0 million as fewer funds were claimed for the 2010 plans approved for these organisations. In addition to the budget's voted appropriations for this item, its funding was additionally covered by assigned revenue carried over from 2009 amounting to EUR 0.7 million and by transfer of voted appropriations from other items of the budget amounting to EUR 142.3 million.

The payments incurred by Member States for aid to producer groups for preliminary recognition were higher compared to the appropriations retained in the 2010 budget, thus, leading to an over-execution of these appropriations by EUR 5.2 million as a larger number of producer groups entered into this scheme. This over-execution was covered by a transfer of voted appropriations from other items of the budget amounting to EUR 5.2 million.

The School Fruit Scheme started with the school year 2009/2010 whereby a definitive allocation of EU aid to each participating Member State was established for the period from 1 August 2009 to 31 July 2010. While the amount allocated to the participating Member States amounted to the regulatory ceiling of EUR 90.0 million per school year, it was forecasted that payments amounting to EUR 60.0 million were estimated to be made under the 2010 budget. However, as this was the first year of implementation of the scheme, certain Member States informed the Commission that they will not be able to fully execute the amounts allocated to them. By the end of the 2010 budget year, Member States incurred payments amounting to EUR 29.4 million, thus, under-spending the budget's appropriations by – EUR 30.6 million. It is expected that part of the payments for the school year 2009/2010 will be made in the 2011 budget year.

Under Other Measures (fruit and vegetables) involving payment of still outstanding balances for older measures in the fruits and vegetables sector, Member States incurred expenditure amounting to EUR 2.1 million which was higher compared to the appropriations of EUR 0.8 million retained in the 2010 budget, thus, leading to an over-execution of these appropriations by EUR 1.3 million. This over-execution was covered by using approximately EUR 1.3 million from the revenue assigned to this sector and collected in the course of 2010.

3.1.9 *Article 05 02 09: Products of the wine-growing sector*

The wine sector was reformed as of budget year 2009. Currently, the principal measures left in this sector are the national support programmes and the grubbing up scheme. For the rest of the measures, the 2010 budget included appropriations destined to cover the estimated still outstanding balances of payments concerning these measures and some quantities left in store.

Export refunds for wine were discontinued from the marketing year 2008/09. The 2010 budget included appropriations amounting to EUR 3.0 million for the payment of possible outstanding

balances dating before this marketing year. Member States incurred expenditure for such balances amounting to EUR 0.7 million, thus, under-spending the budget's appropriations by – EUR 2.3 million.

Member States incurred payment for the private storage of alcohol amounting to EUR 1.0 million. With regard to the public storage of alcohol, following the reform of the wine sector no intervention purchases of alcohol are possible. The sales of existing stock amounted to 0.98 million hl and they were made, through a number of calls for tender, at an average price of EUR 34/hl as opposed to the 2010 budget's initial estimate of EUR 37/hl. The final stock of alcohol amounted to 0.63 million hl for which end-of-year depreciation amounting to EUR 1.97 million was paid to Member States. The final overall expenditure for the storage of alcohol amounted to EUR 12.1 million and it led to over-spending the 2010 budget's voted appropriations by EUR 5.1 million which was covered by transfer of voted appropriations from other items of the budget.

Aids paid for the use of concentrated and rectified must were higher than the estimated still outstanding balances for which appropriations were retained in the 2010 budget, thus, resulting in an over-spending of the budget's appropriations by EUR 0.6 million which was covered by transfer of voted appropriations from other items of the budget.

For the restructuring and conversion of vineyards, Member States declared recoveries of payments made in previous budget years amounting to – EUR 5.14 million.

With regard to the national support programmes, Member States incurred slightly lower expenditure, compared to the amounts foreseen in these programmes, thus, leading to under-spending the budget's appropriations by – EUR 14.0 million.

With regard to the grubbing up scheme, Member States incurred lower expenditure, mainly, because of the smaller area for which the aid was paid compared to the area forecasted in the 2010 budget, thus, leading to under-spending the budget's appropriations by - EUR 11.3 million.

3.1.10 Article 05 02 10: Promotion

With regard to promotion measures paid by Member States, Member States did not pay all the amounts foreseen in the promotion decisions taken by the Commission. Total payments amounted to EUR 46.4 million, thus, leading to under-executing the 2010 budget's appropriations by - EUR 9.6 million.

With regard to promotion measures paid directly by the European Community, the Commission committed almost all the amount of EUR 1.2 million foreseen in the 2010 budget.

3.1.11 Article 05 02 11: Other plant products/measures

Aids for a quantity of dried fodder of 3.7 million tonnes were retained in the 2010 budget for the marketing year 2009/10 and for the advances to be paid for the marketing year 2010/11. Member States incurred expenditure for these aids as forecasted in the budget.

The expenditure incurred by Member States for the POSEI programmes amounted to EUR 234.2 million, thus, over-spending the 2010 budget's appropriations by EUR 3.2 million which was covered by transfer of voted appropriations from other items of the budget. This over-spending concerned primarily the POSEIDOM and POSEICAN programmes.

With regard to the Community fund for tobacco, the EU's contribution towards Member States' tobacco reconversion plans amounted to EUR 0.7 million, thus, under-spending the 2010 budget's appropriations by - EUR 0.3 million.

3.1.12 *Article 05 02 12: Milk and milk products*

Compared to the difficult dairy market conditions prevailing in late 2008 and early 2009, the situation was reversed and started improving significantly by late 2009 while tight supplies of dairy products kept dairy prices at high levels throughout 2010. The Amending Letter for the 2010 budget year, having been established in September 2009, could not take into consideration this significant improvement in the dairy market situation which eventually affected the execution of the 2010 budget.

As regards export refunds, the Commission offset the export refund rate for dairy products at zero in November 2009. Member States incurred payments amounting to EUR 186.4 million, thus, under-spending the 2010 budget's appropriations by - EUR 262.6 million.

The aforementioned improvement in the dairy market stopped the inflow of skimmed milk powder and butter in public storage while, on the other hand, the existing stock started being reduced, principally, from removals destined for free distribution to the most deprived persons under the 2010 plan. These stocks were further reduced from rejection of earlier intakes which did not meet quality standards as well as from the resumption of sales of butter and skimmed milk powder under normal conditions.

Specifically as regards public storage of skimmed milk powder, purchases amounted to only 808 tonnes while removals amounted to 0.072 million tonnes as opposed to 0.2 million tonnes and to 0.11 million tonnes respectively which were forecasted in the 2010 budget. The insignificant volume of purchases and the smaller volume of removals led to savings in both technical and financial costs as well as to significant savings to depreciation costs at the time of entry. Furthermore, the removals, involving both rejection of earlier intakes and quantities destined for free distribution to the most deprived persons, were valued at prices which were higher than the book value of the stored skimmed milk powder, thus, leading to the realisation of net gains for the budget. The combined effect of these factors led an overall net gain for the public storage of skimmed milk powder account amounting to – EUR 5.5 million.

As regards the private storage aid for butter, the appropriations foreseen in the 2010 budget amounted to EUR 22.0 million while the expenditure incurred amounted to EUR 10.6 million because of the lower volume of butter for which this aid was paid for 2010. Furthermore as regards public storage of butter, no purchases were made while removals amounted to 0.077 million tonnes as opposed to 0.067 million tonnes and to 0.03 million tonnes respectively which were forecasted in the 2010 budget. The lack of purchases led to savings in both technical and financial costs. The removals, involving both rejection of earlier intakes, quantities destined for free distribution to the most deprived persons as well as sales of butter in the internal market, were valued at prices which were higher than the book value of the stored butter, thus, leading to the realisation of net gains for the budget. Finally, the high level of prices for butter did not make necessary the payment of the end-of-year depreciation which was foreseen in the 2010 budget. The combined effect of these factors led an overall net gain for the public storage of butter account amounting to – EUR 20.4 million.

Under the specific uses for butterfat scheme, the 2010 budget retained appropriations amounting to EUR 1.0 million for the payment of outstanding balances of this aid relating to previous marketing years. The expenditure incurred was lower, thus, resulting in under-spending the budget's appropriations by - EUR 0.3 million.

With regard to private storage for cheese, payments were made for quantities which were 64% lower than the ones foreseen in the 2010 budget, thus, under-spending the budget's appropriations by - EUR 3.4 million.

With regard to school milk, the quantities distributed were lower than the quantities retained in the 2010 budget, thus, leading to an under-execution of the corresponding appropriations by - EUR 7.1 million.

With regard to the specific support for the dairy sector, Member States made payments amounting to EUR 293.8 million out of the foreseen amount of EUR 300.0 million.

3.1.13 Article 05 02 13: Beef and veal

The quantity of meat exported with refunds was approximately the same as the one retained in the 2010 budget but the export refund rate paid for fresh meat was 13% higher. Member States paid export refunds amounting to EUR 16.7 million with outstanding balances still to be paid in 2011. As a consequence, the corresponding appropriations were under-spent by approximately - EUR 1.3 million.

As regards exports of live animals, the estimated quantities exported were higher than the ones foreseen in the 2010 budget. Member States paid export refunds amounting to EUR 8.7 million with still outstanding balances to be paid in 2011, thus, over-spending the budget's appropriations by approximately EUR 1.7 million which was funded by transfer of voted appropriations from other items of the budget.

With regard to the exceptional market support measures, i.e.: the Over Thirty Months Scheme (OTMS) and the Older Cattle Disposal Scheme (OCDS), the 2010 budget foresaw appropriations amounting to EUR 1.0 million for the payment of still outstanding balances from previous marketing years. Expenditure incurred amounted to EUR 7.0 million thus, over-spending the 2010 budget's appropriations by EUR 6.0 million which was funded by transfer of voted appropriations from other items of the budget.

Under other measures, Member States declared recoveries of payments made in previous budget years amounting to - EUR 7.78 million.

3.1.14 Article 05 02 15: Pig meat, eggs and poultry, bee-keeping and other animal products

The expenditure incurred by Member States for export refunds for fresh and frozen pig-meat and for sausages amounted to EUR 18.8 million, thus, under-spending the budget's appropriations by - EUR 9.2 million because of the smaller quantity of sausages exported as well as because the payments for outstanding balances for export refunds of previous marketing years were smaller than the estimate included in the 2010 budget.

With regard to export refunds for eggs, the exported quantities for all types of eggs decreased by 25% compared to the quantities retained in the 2010 budget while the export refund rates for all types of exported eggs also decreased. Consequently, Member States incurred lower than expected expenditure thus under-spending the 2010 budget's appropriations by -EUR 2.0 million.

For export refunds for poultry, the exported quantities for all types of poultry increased by approximately 20% compared to the quantities retained in the 2010 budget while the export refund rates paid remained unchanged. These elements resulted in over-spending the budget's appropriations by EUR 10.7 million which was funded by transfer of voted appropriations from other items of the budget.

The payments incurred by Member States for specific aid for bee-keeping were slightly higher compared to the appropriations retained in the 2010 budget, thus, leading to an over-execution of these appropriations by EUR 0.3 million which was funded by transfer of voted appropriations from other items of the budget.

3.2 Chapter 05 03: Direct Aids

The voted appropriations for this chapter of the 2010 budget amounted to EUR 39 273.0 million while payments amounted to approximately EUR 39 675.7 million. This apparent over-implementation was, primarily, attributable to the single payment scheme and it was covered partly by the revenue which was assigned to this scheme in the 2010 budget and partly by budget transfers from other items of the budget (NB: For details please see point 3.2.1 hereafter).

3.2.1 *Article 05 03 01: Decoupled direct aids*

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

With regard to the single payment scheme, the Budgetary Authority granted appropriations amounting to EUR 28 480.0 million because it took account of the revenue assigned to this budget item amounting to EUR 700.0 million. Hence, the total available appropriations for the funding of this scheme's needs amounted to EUR 29 180.0 million. However, the Member States concerned incurred expenditure amounting to EUR 29 070.9 million. This expenditure was funded by the budget's voted appropriations of EUR 28 480.0 million as well as by part of the revenue assigned to this scheme amounting to EUR 244.9 million and by transfers of appropriations from other items of the budget amounting to EUR 346.1 million.

The difference between the scheme's initially estimated requirements amounting to EUR 29 180.0 million and its final execution amounting to expenditure of EUR 29 070.9 million shows that a number of Member States did not make full use of their single payment scheme financial envelope. This can be due to leftover balances in the national reserves, to farmers activating only part of their payment entitlements, to the application of sanctions for not complying with the scheme's eligibility conditions. However, it should be pointed out that the rate of implementation in most Member States concerned has increased compared to last year's rate, thus, indicating an improvement in the overall management of the SPS's financial envelopes.

With regard to the single area payment scheme, the Member States concerned incurred payments amounting to EUR 4 460.9 million, thus, resulting in an under-execution of the 2010 budget's appropriations by -EUR 36.1 million. This under-execution is due to the fact that, in some Member States, the total eligible area declared by farmers is smaller than the area fixed in the legislation and which is used for the purpose of calculating the maximum rate of aid per hectare.

With regard to the separate sugar payment scheme, the Member States concerned did not pay the totality of their corresponding budgetary ceilings, thus, resulting in an under-execution of the 2010 budget's appropriations by -EUR 2.0 million.

With regard to the separate fruit and vegetables payment scheme, the Member States concerned made payments amounting to EUR 12.2 million, i.e.: an amount almost equal to the envelope of EUR 12.0 million foreseen in the 2010 budget.

3.2.2 *Article 05 03 02: Other direct aids*

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

With regard to these schemes, the Commission had estimated that appropriations amounting to EUR 5 995.0 million (after modulation) were required in 2010. However, Member States incurred expenditure amounting to EUR 5 847.0 million, thus, under-spending the budget's appropriations by -EUR 148.0 million.

Thirty schemes are funded under this article. For most of these schemes, the Member States concerned incurred expenditure which was lower than the budget's retained appropriations such as:

- Crops area payments: - EUR 10.1 million mainly because of a penalty of EUR 6.0 million imposed by the Commission to one of the participating Member States for having advanced to farmers amounts of aid which were higher than the amount due. The remaining amount is most probably due to the eligible area claimed by farmers in 2009 being slightly less than the base area;
- Supplementary aid for durum wheat traditional production zones: - EUR 2.5 million because the area sown with durum wheat has actually been less than the reference area that was used as base area for fixing the amount of aid per hectare;
- Suckler cow premium: - EUR 22.9 million probably due to a small decrease in the herd as well as to the application of sanctions for not complying with the scheme's eligibility conditions;
- Beef special premium: - EUR 2.9 million mainly due to the current level of production being lower compared to the one observed during the reference period;
- Beef slaughter premium for calves: - EUR 7.3 million equally due to the current level of production being lower compared to the one observed during the reference period;
- Beef slaughter premium for adults: - EUR 7.0 million also due to the current level of production being lower compared to the one observed during the reference period;
- Sheep and goat premium: - EUR 11.1 million because one of the Member States concerned was not able to adapt on time the changes in the regulation which allowed for the payment of a higher premium per animal;
- Area aid for cotton: - EUR 37.3 million because in one of the Member States concerned, eligible areas were lower than the base area, also due to a strengthening of the eligibility requirements.

On the other hand, 2 of the Member States concerned incurred expenditure for the aid for energy crops which was EUR 7.7 million higher than the budget's retained appropriations and which was funded by transfer of voted appropriations from other items of the budget.

3.2.3 *Article 05 03 03: Additional amounts of aid*

The appropriations of this article intended to cover still outstanding balances for the additional amount of aid paid to farmers in the EU-15 Member States in order to compensate for the modulation applicable to their first EUR 5 000 or less of direct payments. Out of the appropriations amounting to EUR 6.0 million retained in the 2010 budget for this aid, Member States incurred payments amounting to EUR 3.7 million, thus, under-implementing the budget's appropriations by -EUR 2.3 million.

3.3 Chapter 05 04: Rural Development

3.3.1 Article 05 04 01: Rural Development financed by the EAGGF-Guarantee. Completion of earlier programmes (2000 to 2006)

No commitment appropriations can be made anymore for these programmes. At the same time, Member States were declaring recoveries of previously paid advances. The final net amount recovered under this article was equal to -EUR 7.1 million.

3.4 Chapter 05 07: Audit of Agricultural Expenditure

3.4.1 Article 05 07 01: Control of agricultural expenditure

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

The European Community directly financed measures mostly for the purchase of satellite images within the framework of the Integrated Administrative and Control System (IACS) by committing the amount of EUR 6.5 million foreseen in the 2010 budget for Monitoring and preventive measures-Direct payments by the European Union.

With regard to the accounting clearance of previous years' accounts, the total amount of corrections amounted to -EUR 54.4 million and originated, mainly, from the 4 accounting clearance decisions adopted by the Commission (Commission decisions 2010/56/EU, 2010/61/EU, 2010/62/EU and 2010/258/EU) within the year and from the reduction/suspension of advances which were deducted from the Member States reimbursements because payment deadlines were not respected. After taking into consideration assigned revenue of EUR 0.2 million carried over from 2009 into 2010, the final amount for this account came to – EUR 52.2 million. The 2010 budget retained appropriations amounting to -EUR 310.0 million for these corrections. The Commission closed this account by transferring voted appropriations amounting to EUR 255.8 million from other items of the budget.

With regard to the conformity clearance of previous years' accounts, positive corrections amounting to EUR 5.1 million were adopted by the Commission (Commission decision 2010/152/EU) within the year. The 2010 budget did not retain any appropriations for such positive corrections which were eventually funded by transferring voted appropriations of the same amount from other items of the budget.

3.4.2 Article 05 07 02: Settlement of disputes

The appropriations of EUR 3.0 million foreseen in this article of the 2010 budget intended to cover expenditure for which the Commission may be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. No such expenditure was incurred in 2010.

3.5 Chapter 05 08: Policy Strategy and Coordination

3.5.1 Article 05 08 01: Farm accountancy data network (FADN)

Appropriations committed with regard to the cost of data collection on approximately 85 876 farm holdings under this network amounted to approximately EUR 13.8 million, thus, under-executing the 2010 budget's commitment appropriations by -EUR 0.2 million.

3.5.2 Article 05 08 02: Surveys on the structure of agricultural holdings

Appropriations committed with regard to cost of data collection on the structure of holdings amounted to approximately EUR 15.0 million, thus, under-executing the 2010 budget's commitment appropriations by - EUR 0.3 million¹⁹.

3.5.3 Article 05 08 03: Restructuring of systems for agricultural surveys

Appropriations committed with regard to the cost of operating the MARS meteorological system amounted to approximately EUR 1.5 million, thus, committing all the appropriations foreseen in the 2010 budget.

3.5.4 Article 05 08 06: Enhancing public awareness of the common agricultural policy

Appropriations committed with regard to the cost of actions, fairs and publications aimed at improving the level of understanding of the CAP amounted to EUR 7.0 million versus the amount of EUR 8.0 million retained in the 2010 budget.

3.5.5 Article 05 08 09: EAGF – Operational technical assistance

Appropriations committed with regard to operational technical assistance for the EAGF amounted to approximately EUR 1.1 million versus the amount of EUR 2.1 million retained in the 2010 budget.

4. ASSIGNED REVENUE AND ITS IMPLEMENTATION (POLICY AREA 05 AGRICULTURE & RURAL DEVELOPMENT)

4.1 Revenue Assigned to EAGF

On the basis of the dispositions of Article 34 of the CAP Financing Regulation (EC) No 1290/2005, the receipts originating from financial corrections under conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. This assigned revenue can be used, partly or wholly, to cover the financing of EAGF expenditure if the budget appropriations granted by the Budgetary Authority are not sufficient to finance the expenditure incurred by the Member States. In the case where all or part of this revenue is not used, then, it will be automatically carried over into the following budget year in order to finance budgetary needs of that year.

At the time of establishment of the 2010 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2010 budget year as well as of the amount which was expected to be carried over from the budget year 2009 into 2010. This estimate was

¹⁹ This amount includes payments of EUR 0.2 million made on the basis of assigned revenue carried over from 2009 into 2010.

taken into consideration when the Budgetary Authority adopted the 2010 budget's appropriations. Specifically:

- Revenue from the conformity clearance corrections and from irregularities was estimated at EUR 600.0 million and EUR 91.0 million respectively while the receipts from the milk levy were estimated at EUR 98.0 million. Thus, the total amount of assigned revenue expected to be collected in the course of the 2010 budget year was estimated at EUR 789.0 million.
- The amount of assigned revenue expected to be carried over from the budget year 2009 into 2010 was estimated at EUR 133.0 million.
- The total amount of EUR 922.0 million was taken into consideration by reducing the appropriations requested for the operational funds for producer organisations in the fruits and vegetables sector by EUR 222.0 million and for the single payment scheme by EUR 700.0 million. After taking these amounts, the Budgetary Authority eventually granted appropriations amounting to EUR 547.0 million and EUR 28 480.0 million respectively for these schemes.

However, the assigned revenue actually carried over from 2009 into 2010, amounted to EUR 141.7 million and has been entirely used in financing expenditure of the 2010 budget year in accordance with article 10 of the Financial Regulation. This amount covered expenditure of EUR 0.7 million for the operational funds for producer organisations, of EUR 140.7 million for the single payment scheme, of EUR 0.1 million for the accounting clearance of previous years' accounts and of EUR 0.2 million for the surveys on the structure of agricultural holdings. (NB: For details please see table III hereafter).

As far as the assigned revenue collected in 2010, the annexed table II shows that this revenue amounted to EUR 1 010.5 million and it originated from:

- The corrections of the conformity clearance procedure which amounted to approximately EUR 735.1 million.
- The receipts from irregularities which amounted to approximately EUR 172.4 million.
- The milk levy collections which amounted to approximately EUR 103.0 million.
- A part of the assigned revenue collected in 2010 amounting to EUR 105.4 million was used in order to cover expenditure incurred within the year:
 - EUR 1.2 million was used to cover expenditure for other measures in the fruits and vegetables; and
 - EUR 104.2 million was used to cover expenditure for the single payment scheme.

The balance of the assigned revenue collected in 2010 amounting to EUR 905.1 million was automatically carried over into the 2011 budget in order to fund budgetary needs of that year.

4.2 Assigned Revenue Concerning the Temporary Restructuring Amounts in the Sugar Sector

The temporary restructuring amounts in the sugar sector, as set out in article 11 of Council Regulation No 320/2006, are treated as assigned revenue intended to finance the sugar restructuring aid and other aids foreseen in the Sugar Restructuring Fund. For each marketing year, starting with 2006/07 up to 2008/09, these amounts relate to the sugar, inulin syrup and isoglucose quotas held by operators in each Member State and they are to be paid by the Member States into the Fund in two instalments, the deadlines of which are 31 March and 30 November respectively for each year.

At the time of establishment of the 2010 budget, the estimate of this revenue expected to be transferred to the EU budget within the year amounted to EUR 606.8 million. At the same time, an amount of EUR 717.9 million was expected to be carried over from the budget year 2009 into 2010.

Indeed, the total amount of assigned revenue paid by Member States in 2010 was EUR 606.8 million equal to the initially estimated amount. In addition, contrary to the initially estimated amount of EUR 717.9 million, the assigned revenue carried over from 2009 into 2010 amounted to EUR 768.3 million. Therefore, the total amount of assigned revenue available to the EU budget in 2010 in the form of temporary restructuring amounts came to EUR 1 375.1 million. (NB: For details, please see tables II and III).

At this point in time, after the aid payments made to the beneficiaries of the sugar restructuring fund, the temporary restructuring amounts present a balance of EUR 1 044.8 million which will be carried forward into 2011 (NB: For details please see table II hereafter).

4.3 Sugar Restructuring Fund

In the course of the 2010 budget year, Member States made total net payments for aids to the restructured sugar industry, for diversification aids as well as for aids to sugar refining which amounted to approximately EUR 330.3 million. These aids were paid from the aforementioned revenue originating from the temporary restructuring amounts in the sugar sector and specifically from the assigned revenue carried over from 2009 into 2010. (NB: For details, please see tables II and III hereafter).

EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF

ANALYSIS OF BUDGETARY EXECUTION - 2010 FINANCIAL YEAR

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (5) - (4)	(7) = (5) / (4)
05 AGRICULTURE AND RURAL DEVELOPMENT					43 417 420 000	1 152 276 484	0	44 569 696 484	43 655 717 322	-913 979 162	97.9%
05 01 ADMINISTRATIVE EXPENDITURE OF AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA					9 019 000	0	0	9 019 000	7 555 848	-1 463 152	83.8%
2	05 01 04			Support expenditure	9 019 000	0	0	9 019 000	7 555 848	-1 463 152	83.8%
2	05 01 04 01			European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	9 019 000	0	0	9 019 000	7 555 848	-1 463 152	83.8%
2	05 01 04 07			Pilot project to conduct a feasibility study on introducing a security fund in the fruit and vegetables sector - Expenditure on administrative management	0	0	0	0	0	0	-
05 02 INTERVENTIONS IN AGRICULTURAL MARKETS					4 395 310 000	405 531 402	-410 000 000	4 390 841 402	3 983 765 392	-407 076 010	90.7%
2	05 02 01			Cereals	115 100 000	0	20 000 000	135 100 000	135 066 817	-33 183	100.0%
2	05 02 01 01			Export refunds for cereals	0	0	-370 000	-370 000	-372 455	-2 455	100.7%
2	05 02 01 02			Intervention storage of cereals	74 000 000	0	21 740 000	95 740 000	95 716 643	-23 357	100.0%
2	05 02 01 03			Intervention for starch	41 000 000	0	-1 270 000	39 730 000	39 722 678	-7 322	100.0%
2	05 02 01 99			Other measures (cereals)	100 000	0	-100 000	0	-48	-48	-
2	05 02 02			Rice	0	0	0	0	0	0	-
2	05 02 02 01			Export refunds for rice	0	0	0	0	0	0	-
2	05 02 02 02			Intervention storage of rice	0	0	0	0	0	0	-
2	05 02 02 99			Other measures (rice)	0	0	0	0	0	0	-
2	05 02 03			Refunds on non-Annex I products	114 000 000	0	-62 000 000	52 000 000	51 349 172	-650 828	98.7%
2	05 02 04			Food programmes	500 100 000	0	-34 500 000	465 600 000	465 547 096	-52 904	100.0%
2	05 02 04 01			Programmes for deprived persons	500 000 000	0	-34 500 000	465 500 000	465 488 740	-11 260	100.0%
2	05 02 04 99			Other measures (food programs)	100 000	0	0	100 000	58 356	-41 644	58.4%
2	05 02 05			Sugar	1 500 000	0	8 500 000	10 000 000	9 985 353	-14 647	99.9%
2	05 02 05 01			Export refunds for sugar and isoglucose	12 000 000	0	-2 200 000	9 800 000	9 795 771	-4 229	100.0%
2	05 02 05 03			Production refunds for sugar used in the chemical industry	0	0	-210 000	-210 000	-213 157	-3 157	101.5%
2	05 02 05 08			Storage measures for sugar	-11 000 000	0	11 435 000	435 000	431 661	-3 339	99.2%
2	05 02 05 99			Other measures (sugar)	500 000	0	-525 000	-25 000	-28 922	-3 922	115.7%
2	05 02 06			Olive oil	57 500 000	0	-3 870 000	53 630 000	53 174 201	-455 799	99.2%
2	05 02 06 03			Storage measures for olive oil	9 000 000	0	-1 070 000	7 930 000	7 926 566	-3 434	100.0%
2	05 02 06 05			Quality improvement measures	48 000 000	0	-2 800 000	45 200 000	45 160 188	-39 812	99.9%
2	05 02 06 99			Other measures (olive oil)	500 000	0	0	500 000	87 447	-412 553	17.5%
2	05 02 07			Textile plants	30 000 000	0	0	30 000 000	28 814 756	-1 185 244	96.0%
2	05 02 07 01			Aid for fibre flax and hemp	20 000 000	0	0	20 000 000	18 847 493	-1 152 507	94.2%
2	05 02 07 02			Aid for cotton	0	0	0	0	0	0	-
2	05 02 07 03			Cotton — National restructuring programmes	10 000 000	0	0	10 000 000	9 967 263	-32 737	99.7%

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (5) - (4)	(7) = (5) / (4)	
(1)												
2	05	02	08	Fruits and vegetables	720 100 000	405 531 402	114 800 000	1 240 431 402	836 721 871	-403 709 532	67.5%	
2	05	02	08	01	Export refunds for fruit and vegetables	2 000 000	0	-1 610 000	390 000	387 697	-2 303	99.4%
2	05	02	08	02	Compensation for withdrawals and buying in	100 000	0	-110 000	-10 000	-12 251	-2 251	122.5%
2	05	02	08	03	Operational funds for producer organisations	547 000 000	667 433	142 350 000	690 017 433	690 009 354	-8 079	100.0%
2	05	02	08	06	Production aid for processed tomato products	0	0	-430 000	-430 000	-432 031	-2 031	100.5%
2	05	02	08	07	Production aid for fruit-based products	0	0	0	0	0	0	-
2	05	02	08	08	Intervention for dried grapes and figs	0	0	0	0	0	0	-
2	05	02	08	09	Compensation to encourage processing of citrus fruits	200 000	0	0	200 000	149 988	-50 012	75.0%
2	05	02	08	10	Free distribution of fruit and vegetables	0	0	0	0	0	0	-
2	05	02	08	11	Aid to producer groups for preliminary recognition	110 000 000	0	5 200 000	115 200 000	115 196 632	-3 368	100.0%
2	05	02	08	12	School fruit scheme	60 000 000	0	-30 600 000	29 400 000	29 360 452	-39 548	99.9%
2	05	02	08	99	Other measures (fruit and vegetables)	800 000	404 863 970	0	405 663 970	2 062 030	-403 601 939	0.5%
2	05	02	09	Products of the wine-growing sector	1 338 300 000	0	-28 800 000	1 309 500 000	1 309 239 864	-260 136	100.0%	
2	05	02	09	01	Export refunds for products of the wine-growing sector	3 000 000	0	-2 300 000	700 000	686 087	-13 913	98.0%
2	05	02	09	02	Storage of wine and grape must	500 000	0	-300 000	200 000	198 240	-1 760	99.1%
2	05	02	09	03	Distillation of wine	200 000	0	350 000	550 000	525 461	-24 539	95.5%
2	05	02	09	04	Storage measures for alcohol	7 000 000	0	5 070 000	12 070 000	12 065 603	-4 397	100.0%
2	05	02	09	05	Aid for the use of must	1 100 000	0	635 000	1 735 000	1 730 608	-4 392	99.7%
2	05	02	09	06	Permanent abandonment premiums for areas under vines	0	0	15 000	15 000	13 171	-1 829	87.8%
2	05	02	09	07	Restructuring and conversion of vineyards	0	0	-5 120 000	-5 120 000	-5 140 250	-20 250	100.4%
2	05	02	09	08	National support programmes for the wine sector	990 500 000	0	-13 850 000	976 650 000	976 507 083	-142 917	100.0%
2	05	02	09	09	Grubbing-up scheme	334 000 000	0	-11 300 000	322 700 000	322 685 926	-14 074	100.0%
2	05	02	09	99	Other measures (wine-growing sector)	2 000 000	0	-2 000 000	0	-32 065	-32 065	-
2	05	02	10	Promotion	57 210 000	0	-9 500 000	47 710 000	47 610 763	-99 237	99.8%	
2	05	02	10	01	Promotion measures - Payments by Member States	56 000 000	0	-9 500 000	46 500 000	46 401 867	-98 133	99.8%
2	05	02	10	02	Promotion measures - Direct payments by the European Community	1 210 000	0	0	1 210 000	1 208 896	-1 104	99.9%
2	05	02	10	99	Other measures (promotion)	0	0	0	0	0	0	-
2	05	02	11	Other plant products/measures	356 200 000	0	290 000	356 490 000	356 466 991	-23 009	100.0%	
2	05	02	11	01	Dried fodder	122 000 000	0	-70 000	121 930 000	121 924 159	-5 841	100.0%
2	05	02	11	04	POSEI (excluding Fish 11 02 03 and direct aids)	231 000 000	0	3 180 000	234 180 000	234 172 752	-7 248	100.0%
2	05	02	11	05	Community fund for tobacco (excluding SANCO 17 03 02)	1 000 000	0	-280 000	720 000	716 387	-3 613	99.5%
2	05	02	11	99	Other measures (Other plant products/measures)	2 200 000	0	-2 540 000	-340 000	-346 306	-6 306	101.9%

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (5) - (4)	(7) = (5) / (4)
(1)											
2	05	02	12	Milk and Milk products	943 100 000	0	-413 550 000	529 550 000	529 085 819	-464 181	99.9%
2	05	02	12 01	Refunds for milk and milk products	449 000 000	0	-262 500 000	186 500 000	186 443 924	-56 076	100.0%
2	05	02	12 02	Intervention storage of skimmed-milk powder	26 000 000	0	-31 500 000	-5 500 000	-5 516 069	-16 069	100.3%
2	05	02	12 03	Aid for disposal of skimmed milk	0	0	0	0	0	0	-
2	05	02	12 04	Intervention storage of butter and cream	85 000 000	0	-105 400 000	-20 400 000	-20 412 860	-12 860	100.1%
2	05	02	12 05	Other measures relating to butterfat	1 000 000	0	0	1 000 000	699 163	-300 837	69.9%
2	05	02	12 06	Intervention storage of cheese	6 000 000	0	-3 300 000	2 700 000	2 640 644	-59 356	97.8%
2	05	02	12 08	School milk	76 000 000	0	-7 050 000	68 950 000	68 945 964	-4 036	100.0%
2	05	02	12 99	Other measures (milk and milk products) (2)	300 100 000	0	-3 800 000	296 300 000	296 285 052	-14 948	100.0%
2	05	02	13	Beef and Veal	26 100 000	0	-1 450 000	24 650 000	24 555 775	-94 225	99.6%
2	05	02	13 01	Refunds for beef and veal	18 000 000	0	-1 330 000	16 670 000	16 666 320	-3 680	100.0%
2	05	02	13 02	Intervention storage of beef and veal	0	0	0	0	0	0	-
2	05	02	13 03	Exceptional support measures	1 000 000	0	6 030 000	7 030 000	6 987 468	-42 532	99.4%
2	05	02	13 04	Refunds for live animals	7 000 000	0	1 700 000	8 700 000	8 682 372	-17 628	99.8%
2	05	02	13 99	Other measures (beef and veal)	100 000	0	-7 850 000	-7 750 000	-7 780 384	-30 384	100.4%
2	05	02	14	Sheepmeat and goatmeat	0	0	0	0	0	0	-
2	05	02	14 01	Intervention in the form of storage of sheepmeat and goatmeat	0	0	0	0	0	0	-
2	05	02	14 99	Other measures (sheepmeat and goatmeat)	0	0	0	0	0	0	-
2	05	02	15	Pigmeat, eggs & poultry, bee-keeping & other animal products	136 100 000	0	80 000	136 180 000	136 146 915	-33 085	100.0%
2	05	02	15 01	Refunds on pigmeat	28 000 000	0	-9 240 000	18 760 000	18 755 001	-4 999	100.0%
2	05	02	15 02	Intervention for pigmeat	0	0	500 000	500 000	489 693	-10 307	97.9%
2	05	02	15 03	Exceptional market-support measures for pigmeat	0	0	0	0	0	0	-
2	05	02	15 04	Refunds on eggs	4 000 000	0	-2 020 000	1 980 000	1 972 257	-7 743	99.6%
2	05	02	15 05	Refunds for poultrymeat	80 000 000	0	10 675 000	90 675 000	90 668 355	-6 645	100.0%
2	05	02	15 06	Specific aid for bee-keeping	24 000 000	0	265 000	24 265 000	24 261 608	-3 392	100.0%
2	05	02	15 07	Exceptional market-support measures for the poultrymeat and eggs sector	0	0	0	0	0	0	-
2	05	02	15 99	Other measures (pigmeat, eggs and poultry, bee-keeping and other animal products)	100 000	0	-100 000	0	0	0	-
05	03			DIRECT AIDS	39 273 000 000	746 347 908	158 400 000	40 177 747 908	39 675 730 609	-502 017 299	98.8%
2	05	03	01	Decoupled direct aids	33 272 000 000	746 347 908	308 250 000	34 326 597 908	33 825 038 675	-501 559 233	98.5%
2	05	03	01 01	SPS (Single Payment Scheme) (3)	28 480 000 000	244 878 682	346 050 000	29 070 928 682	29 070 901 839	-26 844	100.0%
2	05	03	01 02	SAPS (Single Area Payment Scheme)	4 497 000 000	0	-36 050 000	4 460 950 000	4 460 927 777	-22 223	100.0%
2	05	03	01 03	Separate Sugar payment	283 000 000	0	-1 950 000	281 050 000	281 033 380	-16 620	100.0%
2	05	03	01 04	Separate fruit and vegetables payment	12 000 000	0	200 000	12 200 000	12 175 679	-24 321	99.8%
2	05	03	01 99	Other (decoupled direct aids)	0	501 469 225	0	501 469 225	0	-501 469 225	0.0%

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (5) - (4)	(7) = (5) / (4)
(1)											
2	05	03	02	Other direct aids	5 995 000 000	0	-147 550 000	5 847 450 000	5 847 021 687	-428 313	100.0%
2	05	03	02 01	COP area payments	1 445 000 000	0	-10 100 000	1 434 900 000	1 434 867 121	-32 879	100.0%
2	05	03	02 04	Supplementary aid for durum wheat: traditional production zones	50 000 000	0	-2 500 000	47 500 000	47 454 611	-45 389	99.9%
2	05	03	02 05	Production aid for seeds	22 000 000	0	3 130 000	25 130 000	25 127 174	-2 826	100.0%
2	05	03	02 06	Suckler-cow premium	1 162 000 000	0	-22 910 000	1 139 090 000	1 139 054 191	-35 809	100.0%
2	05	03	02 07	Additional suckler-cow premium	52 000 000	0	-430 000	51 570 000	51 565 650	-4 350	100.0%
2	05	03	02 08	Beef special premium	95 000 000	0	-2 850 000	92 150 000	92 118 652	-31 348	100.0%
2	05	03	02 09	Beef slaughter premium - calves	122 000 000	0	-7 290 000	114 710 000	114 699 282	-10 718	100.0%
2	05	03	02 10	Beef slaughter premium - adults	225 000 000	0	-6 950 000	218 050 000	218 049 315	-685	100.0%
2	05	03	02 13	Sheep and goat premium	258 000 000	0	-11 050 000	246 950 000	246 946 418	-3 582	100.0%
2	05	03	02 14	Sheep and goat supplementary premium	78 000 000	0	-3 200 000	74 800 000	74 766 735	-33 265	100.0%
2	05	03	02 18	Payments to starch potato producers	103 000 000	0	820 000	103 820 000	103 817 583	-2 417	100.0%
2	05	03	02 19	Area aid for rice	173 000 000	0	-4 050 000	168 950 000	168 912 482	-37 518	100.0%
2	05	03	02 21	Aid for olive groves	100 000 000	0	-2 650 000	97 350 000	97 345 491	-4 509	100.0%
2	05	03	02 22	Tobacco premium	301 000 000	0	-5 150 000	295 850 000	295 845 465	-4 535	100.0%
2	05	03	02 23	Hops area aid	2 500 000	0	20 000	2 520 000	2 515 535	-4 465	99.8%
2	05	03	02 24	Specific quality premium for durum wheat	91 000 000	0	-10 300 000	80 700 000	80 676 294	-23 706	100.0%
2	05	03	02 25	Protein crop premium	45 000 000	0	-2 300 000	42 700 000	42 670 677	-29 323	99.9%
2	05	03	02 26	Area payment for nuts	94 000 000	0	30 000	94 030 000	94 026 345	-3 655	100.0%
2	05	03	02 27	Aid for energy crops	66 000 000	0	7 700 000	73 700 000	73 696 137	-3 863	100.0%
2	05	03	02 28	Aid for silkworms	500 000	0	-60 000	440 000	435 590	-4 410	99.0%
2	05	03	02 36	Payments for specific types of farming and quality production	449 000 000	0	-14 900 000	434 100 000	434 091 181	-8 819	100.0%
2	05	03	02 39	Additional amount for sugar beet and cane producers	50 000 000	0	1 620 000	51 620 000	51 614 468	-5 532	100.0%
2	05	03	02 40	Area aid for cotton	259 000 000	0	-37 250 000	221 750 000	221 736 574	-13 426	100.0%
2	05	03	02 41	Transitional fruit and vegetables payment - Tomatoes	145 000 000	0	-3 505 000	141 495 000	141 447 589	-47 411	100.0%
2	05	03	02 42	Transitional fruit and vegetables payment - Other products than tomatoes	161 000 000	0	-3 250 000	157 750 000	157 732 789	-17 212	100.0%
2	05	03	02 43	Transitional soft fruit payment	12 000 000	0	-2 900 000	9 100 000	9 095 822	-4 178	100.0%
2	05	03	02 50	Posei - Community support programs	394 000 000	0	-7 800 000	386 200 000	386 198 381	-1 619	100.0%
2	05	03	02 51	Posei - Other direct aids and earlier regimes	22 000 000	0	-970 000	21 030 000	21 024 855	-5 145	100.0%
2	05	03	02 52	Posei - Aegean Islands	18 000 000	0	490 000	18 490 000	18 487 005	-2 995	100.0%
2	05	03	02 99	Other (direct aids)	0	0	1 005 000	1 005 000	1 002 275	-2 725	99.7%
2	05	03	03	Additional amounts of aid	6 000 000	0	-2 300 000	3 700 000	3 670 247	-29 753	99.2%

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (5) - (4)	(7) = (5) / (4)
05 04 RURAL DEVELOPMENT					0	0	-6 600 000	-6 600 000	-7 136 211	-536 211	108.1%
2	05	04	01	Rural development financed by the EAGGF-Guarantee Section – Programming period 2000 - 2006	0	0	-6 600 000	-6 600 000	-7 136 211	-536 211	108.1%
2	05	04	01 14	Rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006	0	0	-6 600 000	-6 600 000	-7 136 211	-536 211	108.1%
2	05	04	03	Other measures	0	0	0	0	0	0	-
2	05	04	03 02	Plant and animal genetic resources - Completion of earlier measures	0	0	0	0	0	0	-
05 07 AUDIT OF AGRICULTURAL EXPENDITURE					-300 500 000	170 186	258 200 000	-42 129 814	-42 586 223	-456 409	101.1%
2	05	07	01	Control of agricultural expenditure	-303 500 000	170 186	261 200 000	-42 129 814	-42 586 223	-456 409	101.1%
2	05	07	01 01	Monitoring and preventive measures - Payments by the Member States	0	0	0	0	0	0	-
2	05	07	01 02	Monitoring and preventive measures - Direct payments by the EC	6 500 000	0	0	6 500 000	6 486 029	-13 971	99.8%
2	05	07	01 05	Checks on application of the rules in agriculture	0	0	0	0	0	0	-
2	05	07	01 06	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	-310 000 000	170 186	256 000 000	-53 829 814	-54 218 243	-388 428	100.7%
2	05	07	01 07	Conformity clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	0	0	5 200 000	5 200 000	5 145 990	-54 010	99.0%
2	05	07	02	Settlement of disputes	3 000 000	0	-3 000 000	0	0	0	-
05 08 POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA					40 591 000	226 988	0	40 817 988	38 387 906	-2 430 082	94.0%
2	05	08	01	Farm Accountancy Data Network (FADN)	13 981 000	0	0	13 981 000	13 769 069	-211 931	98.5%
2	05	08	02	Surveys on the structure of agricultural holdings	15 100 000	221 588	0	15 321 588	14 998 022	-323 566	97.9%
2	05	08	03	Restructuring of systems for agricultural surveys	1 460 000	5 400	0	1 465 400	1 459 512	-5 888	99.6%
2	05	08	06	Enhancing public awareness of the common agricultural policy	8 000 000	0	0	8 000 000	7 021 461	-978 539	87.8%
2	05	08	09	EAGF - Operational technical assistance	2 050 000	0	0	2 050 000	1 139 843	-910 157	55.6%

(1)

F P H	T	C	A	HEADING	ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (5) - (4)	(7) = (5) / (4)
(1)											
11	FISHERIES AND MARITIME AFFAIRS				30 496 768	0	0	30 496 768	30 440 315	-56 453	99.8%
11 02	FISHERIES MARKETS				30 496 768	0	0	30 496 768	30 440 315	-56 453	99.8%
2	11 02 01	Intervention in fishery products			15 500 000	0	0	15 500 000	15 443 547	-56 453	99.6%
2	11 02 01 01	Intervention in fishery products - New measures			15 500 000	0	0	15 500 000	15 443 547	-56 453	99.6%
2	11 02 03	Fisheries programme for the outermost regions			14 996 768	0	0	14 996 768	14 996 768	0	100.0%
2	11 02 03 01	Fisheries programme for the outermost regions — New measures			14 996 768	0	0	14 996 768	14 996 768	0	100.0%
17	VETERINARY EXPENDITURE				371 885 000	5 247 084	-83 529	377 048 555	359 857 244	-17 191 310	95.4%
17 01	ADMINISTRATIVE EXPENDITURE of VETERINARY COSTS				2 285 000	0	-83 529	2 201 471	2 015 634	-185 837	91.6%
2	17 01 04	Support expenditure for operations of 'Health and consumer protection' Policy Area			2 285 000	0	-83 529	2 201 471	2 015 634	-185 837	91.6%
2	17 01 04 01	Plant-health measures — Expenditure on administrative management			250 000	0	0	250 000	150 160	-99 840	60.1%
2	17 01 04 05	Feed and food safety and related activities — Expenditure on administrative management			675 000	0	-46 351	628 649	581 369	-47 280	92.5%
2	17 01 04 07	Animal disease eradication and Emergency fund — Expenditure on administrative management			250 000	0	0	250 000	211 283	-38 717	84.5%
2	17 01 04 31	Executive Agency for health and consumers. Subsidy for programmes under Heading 2			1 110 000	0	-37 178	1 072 822	1 072 822	0	100.0%
17 03	PUBLIC HEALTH				16 900 000	0	0	16 900 000	16 900 000	0	100.0%
2	17 03 02	Community tobacco fund — Direct payments by the European Union			16 900 000	0	0	16 900 000	16 900 000	0	100.0%
17 04	FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE & PLANT HEALTH				352 700 000	5 247 084	0	357 947 084	340 941 611	-17 005 473	95.2%
2	17 04 01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor			275 000 000	5 110 190	-2 797 817	277 312 373	274 082 000	-3 230 373	98.8%
2	17 04 01 01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public-health risk linked to an external factor — New measures			275 000 000	5 110 190	-2 797 817	277 312 373	274 082 000	-3 230 373	98.8%
2	17 04 02	Other measures in the veterinary, animal welfare and public health field			18 500 000	0	0	18 500 000	12 528 635	-5 971 365	67.7%
2	17 04 02 01	Other measures in the veterinary, animal welfare and public-health field — New measures			18 500 000	0	0	18 500 000	12 528 635	-5 971 365	67.7%

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (5) - (4)	(7) = (5) / (4)
(1)											
2	17	04	03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	30 000 000	107 139	-7 244 076	22 863 063	15 089 083	-7 773 980	66.0%
2	17	04	03 01	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health — New measures	30 000 000	107 139	-7 244 076	22 863 063	15 089 083	-7 773 980	66.0%
2	17	04	04	Plant health measures	3 200 000	0	5 087 161	8 287 161	8 287 161	0	100.0%
2	17	04	04 01	Plant-health measures — New measures	3 200 000	0	5 087 161	8 287 161	8 287 161	0	100.0%
2	17	04	05	Community Plant Variety Office	0	0	0	0	0	0	-
2	17	04	05 01	Community Plant Variety Office - Subsidy under Titles 1 and 2	0	0	0	0	0	0	-
2	17	04	05 02	Community Plant Variety Office - Subsidy under Title 3	0	0	0	0	0	0	-
2	17	04	07	Feed and food safety and related activities	26 000 000	29 754	4 954 732	30 984 486	30 954 731	-29 756	99.9%
2	17	04	07 01	Feed and food safety and related activities — New measures	26 000 000	29 754	4 954 732	30 984 486	30 954 731	-29 756	99.9%
TOTAL 2010 EAGF					43 819 801 768	1 157 523 568	-83 529	44 977 241 807	44 046 014 880	-931 226 926	97.9%
2	05	02	16	Sugar Restructuring Fund	0	1 375 054 272	0	1 375 054 272	330 297 467	-1 044 756 805	24.0%
2	05	02	16 01	Sugar Restructuring Fund	0	1 375 054 272	0	1 375 054 272	330 297 467	-1 044 756 805	24.0%
2	05	02	16 02	Clearance with regard to Sugar Restructuring Fund	0	0	0	0	0	0	-
2	05	02	17	Support for farmers	4 500 000	0	0	4 500 000	1 454 303	-3 045 697	32.3%
2	05	02	17 01	Support for farmers' cooperatives	1 500 000	0	0	1 500 000	1 454 303	-45 697	97.0%
2	05	02	17 02	European farm prices and margins observatory	1 500 000	0	0	1 500 000	0	-1 500 000	0.0%
2	05	02	17 03	Support for farmers' & consumers' initiatives for low carbon emission, low energy consumption & locally marketed food production	1 500 000	0	0	1 500 000	0	-1 500 000	0.0%
	05	08	10	Pilot project — Assessing end-user costs of compliance with EU legislation in the fields of environment, animal welfare and food	0	0	0	0	0	0	-
TOTAL 2010					43 824 301 768	2 532 577 839	-83 529	46 356 796 078	44 377 766 650	-1 979 029 428	95.7%

(1) FPH = Financial Perspectives Heading / T = Title / C = Chapter / A = Article / I = Item

(2) Reserve of 300 000 000 € included

TABLE II
EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF
ANALYSIS OF BUDGETARY EXECUTION - 2010 BUDGET YEAR
Assigned revenue for policy area 05 (under shared management)* - C4

Assigned Revenue 2010					Utilisation of Assigned Revenue					in EUROS Carriedforward to 2011		
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description		Amount	
				Budgetary Line	Amount						Detail	Total
CHAPTER 67 : REVENUE CONCERNING EAGF												
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	735 114 995,57	05 02 08 99	404 863 969,54		05 02 08 99	C4	Other measures (Fruits & vegetables)	1 263 652,24		
						404 863 969,54				1 263 652,24	403 600 317,30	
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	172 373 829,43	05 03 01 99	330 251 026,03							
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	103 044 369,90	05 03 01 99	172 373 829,43		05 03 01 01	C4	SPS (single payment scheme)	104 173 156,37		
6 7 0	IC4	Revenue concerning EAGF	1 010 533 194,90							104 173 156,37	501 496 068,99	
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	1 010 533 194,90		1 010 533 194,90					105 436 808,61	905 096 386,29	
CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS												
6 8 0 1	IC4	Temporary restructuring amounts – Assigned revenue	606 762 831,87	05 02 16 00	606 762 831,87		05 02 16 00	C4	Sugar Restructuring Fund	-3 959 109,00		
						606 762 831,87				-3 959 109,00	610 721 940,87	
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00									
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00									
6 8 0	IC4	Temporary restructuring amounts	606 762 831,87									
6 8	IC4	TEMPORARY RESTRUCTURING AMOUNTS	606 762 831,87							-3 959 109,00	610 721 940,87	
TOTAL			1 617 296 026,77				TOTAL			101 477 699,61	1 515 818 327,16	

* Under direct management, for the commitments of article 05 08 02 there exists assigned revenue (C4) amounting to EUR 8 419,77 which has not been used and it will be carried over to 2011.

TABLE III
EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF
ANALYSIS OF BUDGETARY EXECUTION - 2010 BUDGET YEAR
Assigned revenue for policy area 05 (under shared management)* - C.5

In EUROS

Assigned Revenue 2010					Utilisation of Assigned Revenue						
ITEM	Funds	Description	Amount	Link - Budgetary Attribution		Budgetary Expenditure Line	Funds	Description	Amount		
				Budgetary Line	Amount				Detail	Total	
					Detail						Total
CHAPTER 67 : REVENUE CONCERNING EAGF											
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	663 407,34	05 02 08 99	663 407,34	05 02 08 03	C5	Operational funds for producers organisations	667 432,82		
						663 407,34			667 432,82 **		
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	140 852 893,65	05 03 01 99	140 852 893,65	05 03 01 01	C5	SPS (single payment scheme)	140 678 682,26		
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue				05 07 01 06	C5	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	170 185,91		
						140 852 893,65			140 848 868,17		
6 7 0	IC5	Revenue concerning EAGF	141 516 300,99								
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67 (Note 2)	141 516 300,99		141 516 300,99					141 516 300,99	
CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS											
6 8 0 1	IC5	Temporary restructuring amounts – Assigned revenue	768 291 439,67	05 02 16 00	768 291 439,67	05 02 16 00	C5	Sugar Restructuring Fund	334 256 575,97		
						768 291 439,67			334 256 575,97		
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00								
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00								
6 8 0	IC5	Temporary restructuring amounts	768 291 439,67								
6 8	IC5	TEMPORARY RESTRUCTURING AMOUNTS	768 291 439,67							334 256 575,97	
TOTAL			909 807 740,66						TOTAL	475 772 876,96	

* Under direct management, the total commitments made for article 05 08 02 were partly funded by assigned revenue (C5) amounting to EUR 213 168,44. Therefore, the total overall amount of assigned revenue (C5) used, under both shared and direct management, for funding expenditure of policy area 05 amounted to EUR 141 729 469,43.

** The total amount of EUR 667 432,82 was funded from the assigned revenue (C5) of EUR 663 407,34 which was already available in item 05 02 08 03 and from the article to article transfer of assigned revenue (C5) of EUR 4 025,48 which was available in item 05 02 12 01.