



Report on  
**budgetary and  
financial management**  
of the European Commission  
(Section III of the EU Budget)

**Financial year  
2016**

Report pursuant to Art. 142 of  
the financial Regulation



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## Introduction

The legal basis for this Report on Budgetary and Financial Management is Article 142 of the current Financial Regulation<sup>1</sup>, which stipulates that each institution and body shall prepare a report on budgetary and financial management for the financial year.

The present report analyses the appropriations managed by the European Commission in 2016. Figures presented in this report complement the information provided in the provisional accounts at the end of March 2017. The report is divided in 3 parts, as follows:

### **PART A - Overview: Budget 2016**

This part analyses the year at Multiannual Financial Framework (MFF) heading level including:

- a summary of the various stages of the budgetary procedure 2016, explaining how the appropriations for the 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 2016;
- an assessment of the evolution of the outstanding commitments (RAL – *reste à liquider*).

### **PART B - Implementation of Budget 2016 by detailed MFF Heading (programme level)**

This part provides an analysis of the implementation of the year by heading of the Multiannual Financial Framework (MFF) and by programme. The evolution of the RAL in 2016 is also integrated. Programme tables include:

- The last programme allocation as per the *Technical update of financial programming 2018 – 2020 following the adoption of the 2017 budget* incorporates all the changes since the initial proposal of the Draft budget 2017 on 30 June 2016 by the Commission, including the 2016 allocation revised with budgetary adjustments made during that year and the 2017 allocation updated as per the adopted budget;
- The implementation of commitments and payments in the first three years of the current programming period (2014-2020);
- The volume of outstanding commitments for the current programmes, compared to the total RAL of the detailed MFF heading. However, this percentage does not necessarily indicate the breakdown of the current and the previous programmes, as a) some headings comprise major lines not belonging to a programme and b) the share of third party appropriations in the total RAL is significant in some cases and not included.

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<sup>1</sup> Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the Financial Regulation applicable to the general budget of the Union. OJ L 298, 26.10.2012.

## **PART C – Revenue: Own resources**

This part analyses the income of budget year 2016 and compares the outturn to the Final budget 2016, income adjustments made in 2016 and compares forecasts to actual implementation.

### **Annexes**

- I: *Summary information on 2016 Transfers of appropriations* (legal reference: Art. 142.2 of the Financial Regulation);
- II: *Transfers made by European offices*;
- III: *Community entitlements* (Art. 79 of the Financial Regulations together with Art. 84.3 of the Rules of Application);
- IV: *Types of appropriation*.

### **Highlights of Budget year 2016**

After full implementation of the budget in 2015, the year 2016 was closed with a full implementation of commitments and a surplus of payment appropriations of EUR 4.8 billion, mainly for Heading 1b: Economic, Social and Territorial Cohesion. At end-2016 the implementation of commitment appropriations (incl. carryovers to 2017) amounted to EUR 151.9 billion (99.9 % of available appropriations). The implementation of payment appropriations reached EUR 128.8 billion (incl. carryovers to 2017), corresponding to 96.4% of available appropriations.

Following several years of constrained payment appropriations and accumulation of backlog of unpaid claims (mostly in cohesion), the year 2016 brought a completely different situation. The abnormal backlog was fully phased out, in line with the 'payment plan' agreed with the Parliament and the Council in 2015. For the first time since 2010, the appropriations available were more than sufficient to cover the existing needs. Having received the downwards-revised Member States' forecasts for cohesion in July, the Commission addressed the lower payment needs by proposing amending budget 4/2016, which decreased the level of payment appropriations by EUR 7.3 billion, mostly in budget lines under sub-heading 1b Economic, social and territorial cohesion. In spite of this significant decrease, payment appropriations still exceeded the needs, mostly because of the very low level of submission of Member States' payment claims for 2014-2020 programmes (compared to their July forecast only 50% of the forecasted amount of claims was submitted). As a result the year was closed with a surplus.

The year 2016 also brought a sharp reduction of late interest payments. The amount was approximately EUR 0.6 million, which constitutes a decrease of more than 70% in comparison with the level of 2015 and the lowest level since 2008.

The outstanding commitments (RAL) by the end of the year increased significantly to reach EUR 238 billion. The increase of over EUR 21 billion compared to 2015 was twice as high as initially expected due to the widened gap between implemented commitments and payments (stemming from amending budget 4/2016 as well as the end-of-year under-implementation). In 2017 a further increase of RAL is expected given the difference between budgeted commitment and payment appropriations (ratio 85%).



## **PART A – Overview: Budget 2016**

## A.1 Establishing the Initial Budget

### *A.1.1 Budgetary Procedure 2016*

MFF Heading	Draft Budget 2016 incl. AL1 & AL2		Council's position		EP's position		Voted budget 2016	
	CA	PA	CA	PA	CA	PA	CA	PA
1a Competitiveness for growth and jobs	100.0%	100.0%	99.2%	97.5%	107.4%	102.8%	100.4%	99.4%
1b Economic, social and territorial Cohesion	100.0%	100.0%	100.0%	99.6%	100.9%	102.4%	100.0%	99.6%
2 Sustainable growth: Natural resources	100.0%	100.0%	100.5%	100.4%	101.6%	101.8%	99.8%	99.5%
3 Security and Citizenship	100.0%	100.0%	65.3%	73.7%	88.9%	94.3%	100.0%	100.1%
4 Global Europe	100.0%	100.0%	96.5%	89.5%	101.2%	95.2%	101.5%	100.0%
5 Administration	100.0%	100.0%	99.4%	99.4%	99.8%	99.8%	100.0%	100.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>98.9%</b>	<b>98.4%</b>	<b>101.6%</b>	<b>101.4%</b>	<b>100.1%</b>	<b>99.6%</b>
Special instruments	100.0%	100.0%	100.0%	100.0%	100.0%	105.1%	100.0%	100.0%
<b>GRAND TOTAL</b>	<b>100.0%</b>	<b>100.0%</b>	<b>98.9%</b>	<b>98.4%</b>	<b>101.6%</b>	<b>101.4%</b>	<b>100.1%</b>	<b>99.6%</b>

EUR millions

MFF Heading	Draft Budget 2016 incl. AL1 & AL2		Council's position		EP's position		Voted budget 2016	
	CA	PA	CA	PA	CA	PA	CA	PA
1a Competitiveness for growth and jobs	18 926	17 523	18 781	17 083	20 327	18 010	19 010	17 418
1b Economic, social and territorial Cohesion	50 822	49 060	50 819	48 840	51 304	50 224	50 831	48 844
2 Sustainable growth: Natural resources	62 616	55 378	62 904	55 615	63 615	56 386	62 484	55 121
3 Security and Citizenship	4 050	3 018	2 645	2 225	3 601	2 846	4 052	3 022
4 Global Europe	9 032	10 154	8 718	9 089	9 143	9 672	9 167	10 156
5 Administration	8 933	8 934	8 878	8 879	8 913	8 913	8 935	8 935
<b>Total</b>	<b>154 378</b>	<b>144 067</b>	<b>152 744</b>	<b>141 731</b>	<b>156 903</b>	<b>146 050</b>	<b>154 480</b>	<b>143 496</b>
Special instruments	525	389	525	389	525	409	525	389
<b>GRAND TOTAL</b>	<b>154 903</b>	<b>144 456</b>	<b>153 269</b>	<b>142 120</b>	<b>157 427</b>	<b>146 459</b>	<b>155 004</b>	<b>143 885</b>

#### *A.1.1.1 Draft Budget 2016*

The framework of the Draft Budget was provided by the agreement on the MFF 2014-2020 and the new legal bases for the programmes. The Draft Budget 2016, proposed by the commission on 27 May 2015, set the priorities of delivering on growth and jobs like its predecessor. However, it also stressed the importance of the new migration challenges regarding the crisis in Syria and North Africa.

As regards commitments, the 2016 Draft Budget totalling EUR 153.5 billion represented a decrease of 5.4% from the 2015 Budget. The 2016 draft shows a significant decrease in Heading 1b (down 15.9%), and increases in Heading 1a (up by 6.1%) and Heading 3 (up by 5.9%). However the decrease in Heading 1b reflected the fact that allocations from 2014 which remained unused due to the delay in submission and approval of the operational programmes were almost entirely reprogrammed to 2015. Neutralising the effect of this reprogramming exercise, there was almost no change (0.1% reduction) in Heading 1b appropriations from 2015 to 2016. The increases in Heading 1a and in Heading 3 demonstrated the new challenges in Europe and beyond. More money would be available to boost jobs, growth and investment, in particular via the European Fund for Strategic Investments, and to tackle the migration challenges and respond to new developments in Europe's neighbourhood and beyond.

Payment appropriations were set at the 2016 MFF ceiling of EUR 143.5 billion, an increase of 1.6% from the 2015 Budget.

	Budget 2015 incl. AB1 to AB8		Draft Budget 2016		DB 2016 change in % since Budget 2015 incl AB1 to AB8		Amending Letter No 1/2016		Amending Letter No 2/2016		Draft Budget 2016 incl. AL1 & AL2	
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
1a. Competitiveness	17 552	15 729	18 618	17 518	6.1%	11.4%	303	0	5	5	18 926	17 523
1b. Cohesion	60 403	51 125	50 822	49 060	-15.9%	-4.0%	0	0	0	0	50 822	49 060
2. Natural resources	63 877	55 979	63 104	55 866	-1.2%	-0.2%	0	0	-488	-488	62 616	55 378
3. Security and Citizenship	2 522	1 927	2 670	2 259	5.9%	17.2%	0	0	1 380	759	4 050	3 018
4. Global Europe	8 711	7 478	8 882	9 539	2.0%	27.6%	0	0	150	615	9 032	10 154
5. Administration	8 660	8 659	8 909	8 910	2.9%	2.9%	0	0	24	24	8 933	8 934
<b>Total</b>	<b>161 725</b>	<b>140 896</b>	<b>153 005</b>	<b>143 153</b>	<b>-5.4%</b>	<b>1.6%</b>	<b>303</b>	<b>0</b>	<b>1 071</b>	<b>914</b>	<b>154 378</b>	<b>144 067</b>
9. Special Instruments	548	385	525	389	-4.3%	1.2%	0	0			525	389
<b>TOTAL</b>	<b>162 273</b>	<b>141 280</b>	<b>153 530</b>	<b>143 542</b>	<b>-5.4%</b>	<b>1.6%</b>	<b>303</b>	<b>0</b>	<b>1 071</b>	<b>914</b>	<b>154 903</b>	<b>144 456</b>

### A.1.1.2 Amending Letter No 1/2016

The Amending Letter No 1 (AL 1) to the Draft Budget for 2016, presented on 26 June 2015, mainly covered the budgetary impact of financing the European Fund for Strategic Investments (EFSI) Guarantee Fund. The legal base for the EFSI gave initial provisions of EUR 2,030 million in commitment appropriations and EUR 500 million in payment appropriations.

Largely financed by redeployments, the net budgetary impact was an increase of EUR 303 million in commitment appropriations and the overall level of payments remained unchanged.

### A.1.1.3 Amending Letter No 2/2016

The focus of the second amending letter was the reinforcements for immediate measures to manage the refugee crisis under the European Agenda on Migration. It was presented on 14 October 2015. The Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF) were topped up with a total of EUR 1,380 million in commitment appropriations and EUR 778.8 million in payment appropriations. The Humanitarian Aid instrument and the European Neighbourhood instrument in Heading 4 were reinforced with EUR 150 million in commitment appropriations and EUR 615 million in payment appropriations. In addition, to strengthen the response capacity, the Commission requested a EUR 23,1 million increase in its administrative appropriations for salaries and missions.

Furthermore the estimated needs of assigned revenue and appropriations for agricultural expenditure were revised. This led to a net decrease of EUR 477.3 million for both commitment and payment appropriations.

The net budgetary impact of these changes across all headings was an increase in commitment of EUR 1,070.6 million, and in payment appropriations of EUR 914.5 million.

## A.1.2 The Evolution from Draft Budget to the Voted Budget 2016

The Parliament adopted the Budget on 25 November 2015.

### A.1.2.1 Commitments

		EUR millions						
MFF	Description	Final budget 2015	MFF ceiling	Draft budget	Council's position	EP's position	Voted budget 2016	Difference
		-1	-2	-3	-4	-5	-9	(9)/(1) = (10)
1a	Competitiveness for growth and jobs	17 552	18 467	18 926	18 781	20 327	19 010	8,3 %
	<i>Margin</i>			84	229	-1 317	0	
1b	Economic, social and territorial Cohesion	60 403	50 837	50 822	50 819	51 304	50 831	-15,8 %
	<i>Margin (after the use of flexibility instrument)</i>			15	18	-467	6	
2	Sustainable growth: Natural resources	63 877	64 262	62 616	62 904	63 615	62 484	-2,2 %
	<i>Margin</i>			1 646	1 358	647	1 778	
3	Security and Citizenship	2 522	2 546	4 050	2 645	3 601	4 052	60,7 %
	<i>Margin</i>			0	0	-931	0	
4	Global Europe	8 711	9 143	9 032	8 718	9 143	9 167	5,2 %
	<i>Margin</i>			111	425	0	0	
5	Administration	8 660	9 483	8 933	8 878	8 913	8 935	3,2 %
	<i>Margin</i>			550	605	570	548	
<b>Total CA</b>		<b>161 725</b>	<b>154 738</b>	<b>154 378</b>	<b>152 744</b>	<b>156 903</b>	<b>154 480</b>	<b>-4,5 %</b>
	<i>Margin</i>			2 406	2 636	-1 498	2 331	
	Special instruments	548		525	525	525	525	-4,3 %
<b>GRAND TOTAL</b>		<b>162 273</b>		<b>154 903</b>	<b>153 269</b>	<b>157 427</b>	<b>155 004</b>	<b>-4,5 %</b>

*Final budget 2015: without carryover. Administration comprises expenditure of all EU Institutions.  
Draft budget: includes. AL n°1/2016 and AL n°2/2016*

The voted commitment appropriations represented 1.05% of GNI, this is 0.01% higher than in 2015.

### A.1.2.2 Payments

		EUR millions						
MFF	Description	Final budget 2015	Draft budget	Council's position	EP's position	Voted budget 2016	Difference	
		-1	-3	-4	-5	-9	(9)/(1) = (10)	
1a	Competitiveness for growth and jobs	15 729	17 523	17 083	18 010	17 418	10,7 %	
1b	Economic, social and territorial Cohesion	51 125	49 060	48 840	50 224	48 844	-4,5 %	
2	Sustainable growth: Natural resources	55 979	55 378	55 615	56 386	55 121	-1,5 %	
3	Security and Citizenship	1 927	3 018	2 225	2 846	3 022	56,8 %	
4	Global Europe	7 478	10 154	9 089	9 672	10 156	35,8 %	
5	Administration	8 659	8 934	8 879	8 913	8 935	3,2 %	
<b>Total CA</b>		<b>140 896</b>	<b>144 067</b>	<b>141 731</b>	<b>146 050</b>	<b>143 496</b>	<b>1,8 %</b>	
	<i>Margin (after the use of flexibility instrumen</i>		1 427	2 954	-1 320	2 022		
	Special instruments	385	389	389	409	389	1,2 %	
<b>GRAND TOTAL</b>		<b>141 280</b>	<b>144 456</b>	<b>142 120</b>	<b>146 459</b>	<b>143 885</b>	<b>1,8 %</b>	

*Final budget 2015: without carryover. Administration comprises expenditure of all EU Institutions.  
Draft budget: includes. AL n°1/2016 and AL n°2/2016*

The voted payment appropriations represented 0.98% of GNI, down from 1.01% of GNI in the 2015 Budget.

The difference between commitment and payment appropriations was EUR 11.1 billion (2015: EUR 4.1 billion).

### *A.1.2.3 Reserves and Special instruments*

The voted budget included the following Special instruments (in reserve):

- European Globalisation Adjustment Fund: EUR 165.6 million for commitments in reserve (article 40 02 43) and EUR 30 million for payments (article 04 04 01 *EGF – to support workers and self-employed persons whose activity has ceased as a result of globalisation*);
- Emergency Aid Reserve: EUR 309 million in both commitments and payment appropriations;
- European Union Solidarity Fund: EUR 50 million in both commitments and payments in article 13 06 01 *To assist Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy.*

## A.2 Amending Budgets 2016

### A.2.1 Summary Table of Amending Budgets 2016

EUR millions					
AB	EP Date of adoption	Main subject	Official Journal	Impact on CA	Impact on PA
1/2016	31/05	Create the budget structure for the proposed new instrument to provide emergency support within the Union	OJ L 190 31/05/2016	0	0
2/2016	15/09	Surplus 2015	OJ L 248 15/09/2016	-	-
3/2016	30/06	Security of the Institutions	OJ L 343 16/12/2016	8.5	-7.3
4/2016	01/12	Update of appropriations to reflect the latest developments on migration and security issues, reduction of payment and commitment appropriations as a result of the Global Transfer, extension of EFSI, modification of the staff establishment plan of Frontex and update of revenue appropriations (Own resources)	OJ L 52 of 28/2/2017	229.2	-7,267.6
5/2016	01/12	Implementation of the new Own Resources Decision (No 2014/335/EU)	OJ L 52 of 28/2/2017	-	-
6/2016	01/12	Mobilisation of the European Union Solidarity Fund (EUSF)	OJ L 50 of 28/2/2017 OJ L 52 of 28/2/2017	31.5	31.5
<b>TOTAL without reserves</b>				<b>269.2</b>	<b>-7,243.4</b>
Reserves				-3.8	-6.7

The amending budget 4/2016 was presented following the submission of the Member States' updated forecasts for cohesion at the end of July, which confirmed that available appropriations were more than sufficient to cover the 2016 needs.

See also the description of Amending Budgets 2016 in item C.4 "The process of Adopting the Budget".

### A.2.2 Impact of Amending Budgets between MFF Headings

EUR millions										
MFF Heading	AB 1/2016		AB 3/2016		AB 4/2016		AB 6/2016		TOTAL	
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
1a. Competitiveness				-15.8	0.0				0.0	-15.8
1b. Cohesion						-6,956.0			0.0	-6,956.0
2. Natural resources					-10.9	-141.7			-10.9	-141.7
3. Security and Citizenship	0	0			240.1	0.1			240.1	0.1
4. Global Europe									0.0	0.0
5. Administration			8.5	8.5					8.5	8.5
<b>SUBTOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>8.5</b>	<b>-7.3</b>	<b>229.2</b>	<b>-7,097.6</b>	<b>0.0</b>	<b>0.0</b>	<b>237.7</b>	<b>-7,104.9</b>
9. Special Instruments						-170.0	31.5	31.5	31.5	-138.5
<b>TOTAL without reserves</b>	<b>0.0</b>	<b>0.0</b>	<b>8.5</b>	<b>-7.3</b>	<b>229.2</b>	<b>-7,267.6</b>	<b>31.5</b>	<b>31.5</b>	<b>269.2</b>	<b>-7,243.4</b>
Reserves					-3.8	-6.7			-3.8	-6.7

The amending budgets were issued mainly in regard to the security environment, the migration crisis and the creation of the European Fund for Strategic Investments (EFSI).

The amending Budgets saw an increase in appropriations for Heading 3 *Security and Citizenship*. The Contingency margin was used to reinforce Heading 3 by EUR 240.1 million in commitments to take account of the state of implementation and to reflect the latest developments in relation to the migration and security issues. From these EUR 30 million were allocated to the Asylum, Migration and Integration Fund (AMIF, MFF 3.0.1). Furthermore, EUR 73.9 million were awarded to the European Fund for Strategic Investments (EFSI, MFF 1.1.10), to cover its extension until 2020.

Payment appropriations were decreased by EUR 7,250 million. These were mostly under Heading 1b Economic, social and territorial cohesion and to a lesser extent from Headings 2 Sustainable growth: natural resources

## A.3 Transfers 2016

### *A.3.1 Total Impact of Transfers*

In 2016, 40 transfers (2015: 46) were approved by the budgetary Authority. As in 2015, all of them were transfers decided by the budgetary authority. In 2016, there were two transfers aiming to rebalance payment appropriations: the "Global Transfer" adopted on 9 November 2016 and the "End of Year Transfer" adopted in January 2017, but implemented in December 2016. Like all transfers, these are zero-sum operations whereby reinforcements are only possible if appropriations are made available from elsewhere.

In the presentation used in this report, transfers affect the total appropriations by increasing them with amounts released from the provisional appropriations (Chapter 40 02 *Reserves for financial interventions*) either by budgetary authority transfer or Commission transfers.

Transfers between budget lines modify the total appropriations of those lines. The impact of all transfers is summarised in the tables below:

#### *Commitments*

MFF Heading	Transfers from the provisional appropriations		Transfers from the special instruments		Transfers between operational budget lines		Difference (7=5-6) (7)	Total Impact (8=1+3+7) (8)
	(1)	(2) <i>Unused</i>	(3)	(4) <i>Unused</i>	(5)	(6)		
	Released		Released		To	From		
1a. Competitiveness					510	-510	0	0.0
1b. Cohesion					42	-42	0	0.0
2. Natural resources	78.3	1.2			1 955	-1 955	0	78.3
3. Security and Citizenship					157	-157	0	0.0
4. Global Europe			210.4		581	-581	0	210.4
5. Administration	3.4				109	-109	0	3.4
<b>SUBTOTAL</b>	<b>81.7</b>	<b>1.2</b>	<b>210.4</b>		<b>3 355</b>	<b>-3 355</b>	<b>0</b>	<b>292.1</b>
9.Special Instruments			-210.4	236.2				-210.4
<b>GRAND TOTAL</b>	<b>81.7</b>	<b>1.2</b>	<b>0</b>	<b>236.2</b>	<b>3 355</b>	<b>-3 355</b>	<b>0</b>	<b>81.7</b>

#### *Payments*

MFF Heading	Transfers from the provisional appropriations		Transfers from the special instruments		Transfers between operational budget lines		Difference (7=5-6) (7)	Total Impact (8=1+3+7) (8)
	(1)	(2) <i>Unused</i>	(3)	(4) <i>Unused</i>	(5)	(6)		
	Released		Released		To	From		
1a. Competitiveness			29.6		1 896	-1 922	-26	3.2
1b. Cohesion					1 641	-1 477	165	164.7
2. Natural resources	76.6	0.0			2 944	-2 702	242	318.3
3. Security and Citizenship			13.0		330	-297	33	46.4
4. Global Europe			118.0		602	-1 016	-413	-295.3
5. Administration	3.4				110	-110	0	3.3
<b>SUBTOTAL</b>	<b>80.0</b>	<b>0.0</b>	<b>160.6</b>	<b>0.0</b>	<b>7 524</b>	<b>-7 524</b>	<b>0</b>	<b>240.7</b>
9. Special Instruments			-160.6	21.0				-160.6
<b>GRAND TOTAL</b>	<b>80.0</b>	<b>0.0</b>	<b>0</b>	<b>21.0</b>	<b>7 524</b>	<b>-7 524</b>	<b>0</b>	<b>80.0</b>



After transfers the following amounts remained unused in reserves:

EUR millions				
Budget line	MFF heading	Description	CA	PA
40 02 41 11 03 01	2	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	1.2	0.0
40 02 42	9	Emergency aid reserve	98.6	21.0
40 02 43	9	Reserve for the European Globalisation Adjustment Fund	137.6	
<b>GRAND TOTAL</b>			<b>237.4</b>	<b>21.0</b>

### A.3.2 The Global Transfer

The Global Transfer 2016<sup>2</sup>, adopted on 10 November 2016, related to payment appropriations amounting to EUR 855.9 million, corresponding to some 0.6% of the total available payments in the 2016 budget.

In total, 88 budget lines are concerned (12 for reinforcement and 76 for reductions), compared to 73 budget lines (26 for reinforcement and 47 for reductions) in 2015.

The programmes with the most significant reductions in payment appropriations were Regional convergence (Less developed regions) (- EUR 254 million), the Instrument for Pre-Accession Assistance (- EUR 149 million) and Horizon 2020 (- EUR 107 million). The appropriations were mostly transferred to the European Fund for Strategic Investments (+ EUR 500 million) and the International Thermonuclear Experimental Reactor (+ EUR 120 million).

The proposed reinforcements and reductions by heading and main programme are as follows:

EUR millions			
MFF Heading	PA Reinforcements	PA Reductions	PA Impact between headings
1a. Competitiveness	661.1	-238.4	422.7
1b. Cohesion	0	-254	-254
2. Natural resources	0	-21.2	-21.2
3. Security and Citizenship	122.8	-36.1	86.7
4. Global Europe	72	-263.6	-191.6
5. Administration	0	0	0
9. Special Instruments	0	-42.6	-42.6
<b>TOTAL</b>	<b>855.9</b>	<b>-855.9</b>	<b>0</b>

### A.3.3 End of Year Transfer for Payment Appropriations

The so-called "End of Year Transfer"<sup>3</sup> is intended to ensure that the maximum of outstanding invoices relating to funds in shared management (Heading 1b) can be honoured by making full use of available payment appropriations. It was adopted on 24 January 2017.

The rules governing this facility are set out in Article 179§2 and 179§3 of the Financial Regulation<sup>4</sup>.

<sup>2</sup> TRANSFER OF APPROPRIATIONS N° DEC 23/2016

<sup>3</sup> TRANSFER OF APPROPRIATIONS N° DEC 40/2016

<sup>4</sup> (EU, EURATOM) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the European Union (OJ L 298, 26.10.2012)

The 2016 "End of Year Transfer" amounted to EUR 264.7 million (2015: EUR 415.9 million). The payment appropriations were drawn from 29 budget lines, but came mostly from the Instrument for Pre-Accession Assistance (- EUR 199 million) and were transferred in full to cover the outstanding needs for funds in rural development programmes (+ EUR 264.7 million).

The residual amount from other budget lines accounts for EUR 65.3 million. It is drawn from 29 budget lines (2014: 63), of which 15 concern amounts of EUR 1.0 million or less. The breakdown by MFF heading is as follows:

MFF Heading	EUR millions	
	Reductions	
1a. Competitiveness		-31.1
3. Security and Citizenship		-34.2
4. Global Europe		-199.5

A complete summary on Budgetary authority transfers is given in Annex I.

## **A.4 Carryover from 2015**

### *A.4.1 Carryover Decision for 2016 (Art. 13 FR)*

The carryover decision of the Commission was taken on 11 February 2016<sup>5</sup>. The amount carried over is significantly smaller than in the previous year which reflected the situation of a new programming period. So a total of EUR 25 million was to be committed before end-March 2016. For non-differentiated appropriations, EUR 410 million were carried over.

The following table summarises the carryover decision by Heading of the multiannual financial framework and by Type.

MFF Heading	EUR millions				
	C2 Carry over on decision to be used before 31/12	C3 Carry over on decision to be used before 31/03	C7 Reconstitutions (Structural funds and Research commitments)	Total CA	Total PA
1a. Competitiveness		0.15		0.15	1.51
1b. Cohesion		7.23	145.85	153.08	
2. Natural resources	409.80	0.27		410.07	409.80
3. Security and Citizenship					
4. Global Europe	219.38	17.19		236.57	
5. Administration		0.28		0.28	
<b>SUBTOTAL</b>	<b>629.18</b>	<b>25.11</b>	<b>145.85</b>	<b>800.14</b>	<b>411.31</b>
9. Special Instruments					
<b>GRAND TOTAL</b>	<b>629.18</b>	<b>25.11</b>	<b>145.85</b>	<b>800.14</b>	<b>411.31</b>

#### *A.4.1.1 Carryover of Commitment Appropriations*

The table below details commitment appropriations carried over by type of appropriations and budget item.

<sup>5</sup> C(2016)857 COMMISSION DECISION on non-automatic carryover of appropriations from the 2015 budget to the 2016 budget and commitment appropriations to be made available again in the 2016 budget

EUR millions

Budget Item	Description	Type	CA Amount Carried Over	Not implemented on 31.12.2016
14 02 01	Supporting the functioning and modernisation of the customs union	C3	0.09	0.00
14 03 01	Improving the proper functioning of the taxation systems	C3	0.06	0.00
<b>HEADING 1a - TOTAL</b>			<b>0.15</b>	<b>0.00</b>
13 03 03	Completion of European Regional Development Fund (ERDF) - Objective 1 (prior to 2000)	C7	145.85	0.53
22 04 03 02	Cross-border cooperation (CBC) - Contribution from Heading 1b (Regional Policy)	C3	7.23	7.23
<b>HEADING 1b - TOTAL</b>			<b>153.08</b>	<b>7.76</b>
05 03 09	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	C2	409.80	14.45
11 06 77 08	Pilot project - Support measures for small-scale fishing	C3	0.27	0.00
<b>HEADING 2 - TOTAL</b>			<b>410.07</b>	<b>14.45</b>
19 03 01 04	Other crisis management measures and operations	C3	14.85	0.00
19 03 02	Support to non-proliferation and disarmament	C3	2.34	0.00
23 02 01	Delivery of rapid, effective and needs-based humanitarian aid and food aid*	C2	219.38	0.00
<b>HEADING 4 - TOTAL</b>			<b>236.57</b>	<b>0.00</b>
25 01 02 11	Other management expenditure	C3	0.14	0.00
25 01 02 13	Other management expenditure of Members of the institution	C3	0.14	0.00
<b>HEADING 5 - TOTAL</b>			<b>0.28</b>	<b>0.00</b>
<b>GRAND TOTAL</b>			<b>800.14</b>	<b>22.21</b>

\* Carryover of the emergency Aid Reserve (EAR) which was subsequently transferred to 23 02 01

The implementation rate for carryover of commitment appropriations reached 97%. Out of EUR 22.2 million of the commitment appropriations carried-over from 2015 which were not implemented, EUR 14.5 million related to the EAGF and specifically to the amount of financial discipline applied on the 2015 direct payments for which Member States did not request a reimbursement in 2016. EUR 7.8 million in sub-heading 1b European Neighbourhood Instrument Cross-Border Cooperation Mid-Atlantic programme were not implemented due to a suspension of dialogue and cooperation between Morocco and the EU.

#### A.4.1.2 Non-automatic Carryover of Payment Appropriations

The table below summarises the carryover of payment appropriations by Commission decision, by budget line, and shows the amount which remained unimplemented at the year-end.

EUR millions

Budget Item	Description	Type	PA Amount Carried Over	Balance 31.12.2016
24 02 01	Preventing and combating fraud, corruption and any other illegal activities affecting the Union's financial interests	C2	0.80	0.76
24 02 51	Completion of actions in the field of fight against fraud	C2	0.52	0.40
24 04 01	Supporting mutual assistance in customs matters and facilitating secure electronic communication tools for Member States to report irregularities	C2	0.19	0.19
<b>HEADING 1a - TOTAL</b>			<b>1.51</b>	<b>1.34</b>
05 03 09	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	C2	409.80	14.45
<b>HEADING 2 - TOTAL</b>			<b>409.80</b>	<b>14.45</b>
<b>GRAND TOTAL</b>			<b>411.31</b>	<b>15.79</b>

The unused payment appropriations are related to unimplemented non-differentiated commitments of EAGF.

## A.4.2 Implementation of Payment Appropriations Carried Over from 2015

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

EUR millions

MFF Heading	PA Carryover by decision	Implemented	PA Automatic carryover	Implemented	Total PA	Implemented	%
1a. Competitiveness	1.51	0.17	101.14	90.03	102.65	90.20	87.9%
1b. Cohesion	0.00	0.00	14.67	11.77	14.67	11.77	80.2%
2. Natural resources	409.80	395.36	19.94	18.24	429.74	413.60	96.2%
3. Security and Citizenship	0.00	0.00	9.11	7.36	9.11	7.36	80.7%
4. Global Europe	0.00	0.00	32.73	28.19	32.73	28.19	86.1%
5. Administration	0.28	0.28	283.84	261.29	284.12	261.57	92.1%
<b>SUBTOTAL</b>	<b>411.31</b>	<b>395.80</b>	<b>461.43</b>	<b>416.89</b>	<b>873.02</b>	<b>812.69</b>	<b>93.1%</b>
9. Special Instruments	0.00	0.00	0.56	0.50	0.56	0.50	89.9%
<b>GRAND TOTAL</b>	<b>411.31</b>	<b>395.80</b>	<b>461.98</b>	<b>417.39</b>	<b>873.57</b>	<b>813.19</b>	<b>93.1%</b>

The profile of payment appropriations carried over automatically was very similar to previous years (2015: automatic carryover of EUR 504.5 million and implementation of EUR 452.3 million).

The payment appropriations carried forward from 2015 into 2016 may be split between non-administrative expenditure (EUR 419.3 million) and administrative expenditure (EUR 454.3 million, of which EUR 284.1 million is in heading 5). The under-implementation was EUR 16.8 million for non-administrative expenditure (mostly linked to the non-implementation of the non-differentiated appropriations for the EAGF) and EUR 43.5 million for administrative expenditure, of which EUR 22.5 million in heading 5.

## **A.5 Implementation of Assigned Revenue Appropriations**

Whereas in previous years headings 1a and 2 concentrated up to 75% of available assigned revenue appropriations, in 2016 there were also significant appropriations in heading 4 coming from contributions from Member States to the Facility for Refugees in Turkey, included into the Union's budget in 2016 as external assigned revenue. Whereas heading 1a revenues mainly derive from third party participation in research and education programmes, heading 2 revenues come from agriculture recovery orders and recoveries carried over from 2015.

The implementation of assigned revenue appropriations at end 2016 by MFF heading and by source is presented in the tables below.

### *A.5.1 Implementation of Assigned Revenue by MFF and type*

The implementation of 2016 assigned revenue appropriations amounted to EUR 5,854 million for commitment appropriations (57 %) and EUR 4,711 million for payment appropriations (48.8 %). It is higher for both commitments and payments than in 2015 when it was EUR 3,422 million (53%) and EUR 3,404 million (48.5%) respectively.

The EAGF assigned revenue appropriations that are newly declared by Member States, which originate from clearance of accounts corrections, irregularities and, for the last time in 2016, from superlevy from milk producers, are usually used towards the end of the budget year of recovery or the beginning of the following year. In accordance with the applicable rules, amounts collected in one budget year which are not used at the end of that year can be carried over to the next year only, and consequently they are fully consumed in that year.

The implementation of EFTA appropriations follows a different pattern, and since they are normally received and consumed within the same year, the implementation of both commitment and payment appropriations is high in comparison with most other types of assigned revenue. Almost 95% of EFTA appropriations (both commitments and payments) are concentrated in heading 1a.

A coordination mechanism - Facility for Refugees in Turkey designed to assist Turkey in addressing the humanitarian and development needs of refugees in the country and their host communities - was established as from 1 January 2016. The Facility manages EUR 3 billion, with EUR 1 billion coming from the EU budget and EUR 2 billion in the form of assigned revenue from Member States' contributions. These appropriations reinforce existing EU external instruments (such as Humanitarian Aid and the Instrument for Pre-Accession Assistance) and are implemented according to the respective programmes' basic acts and the Financial Regulation. The mechanism was established for 2016 and 2017, therefore the appropriations that were not implemented in 2016 can still be used in 2017.

The Joint Research Centre (JRC) competitive income comes from the participation of the JRC in activities of a competitive nature, providing services to other Directorates General, Institutions or third parties. The JRC programmes are usually spread over a number of years and it is reflected in the implementation rates.

The other types of assigned revenue mainly concern third party or third country participation in EU programmes. These are generally received and committed within the same year or the following year. However, the corresponding payments are made over a number of years, depending on the life cycle of the programmes concerned. Unused appropriations are therefore carried over to subsequent years without any limitation, but following the duration of the programme whose actions are being financed. This explains relatively low annual levels of implementation for these types of appropriations.

## Commitments

EUR millions

MFF Heading	Assigned revenue available in 2016	Implementation 2016	Implementation Rate
1a. Competitiveness	2 558	1 335	52%
1b. Cohesion	487	443	91%
2. Natural resources	4 072	2 138	52%
3. Security and Citizenship	131	49	37%
4. Global Europe	2 626	1 677	64%
5. Administration	348	213	61%
9. Special Instruments	50	0	0%
<b>TOTAL</b>	<b>10 271</b>	<b>5 854</b>	<b>57%</b>

## Payments

EUR millions

MFF Heading	Assigned revenue available in 2016	Implementation 2016	Implementation Rate
1a. Competitiveness	3 467	1 114	32%
1b. Cohesion	575	44	8%
2. Natural resources	3 821	2 490	65%
3. Security and Citizenship	117	35	30%
4. Global Europe	1 270	828	65%
5. Administration	350	172	49%
9. Special Instruments	50	28	56%
<b>TOTAL</b>	<b>9 649</b>	<b>4 711</b>	<b>49%</b>

## A.5.2 Implementation of Assigned Revenue by Source

### Commitments

EUR millions

	Assigned revenue available in 2016	Implementation 2016	Implementation rate
Recoveries in 2015	3 719	1 480	40%
- EAGF clearance, irregularities, milk levy	2 527	1 223	48%
- Other recoveries	1 192	257	22%
Recoveries carried over from 2015	1 699	1 374	81%
- EAGF clearance, irregularities, milk levy	896	896	100%
- Other recoveries	802	478	60%
Reimbursement of advances	420	420	100%
EFTA	386	386	100%
Candidate countries contribution	24	11	45%
JRC competitive income	472	94	20%
Other earmarked revenue (Third Party)	1 533	731	48%
Facility for Refugees in Turkey	1 971	1 316	67%
Coal and Steel income	47	42	90%
<b>TOTAL</b>	<b>10 271</b>	<b>5 854</b>	<b>57%</b>

### Payments

EUR millions

	Assigned revenue available in 2016	Implementation 2016	Implementation rate
Recoveries in 2015	3 719	1 716	46%
- EAGF clearance, irregularities, milk levy	2 527	1 222	48%
- Other recoveries	1 192	494	41%
Recoveries carried over from 2015	1 470	1 386	94%
- EAGF clearance, irregularities, milk levy	896	896	100%
- Other recoveries	574	490	85%
Reimbursement of advances	420	0	0%
EFTA	393	390	99%
Candidate countries contribution	48	6	12%
JRC competitive income	392	68	17%
Other earmarked revenues (Third Party)	2 481	527	21%
Facility for Refugees in Turkey	665	573	86%
Coal and Steel income	60	45	74%
<b>TOTAL</b>	<b>9 649</b>	<b>4 711</b>	<b>49%</b>

A complete analysis of the implementation of assigned revenue in 2016 will be presented in the Working document part V of the Draft General Budget of the European Commission for the financial year 2018 *Assigned revenue implementation in the previous year* and the annual accounts.

## A.6 2016 Implementation Overview

### *A.6.1 Implementation of Available Appropriations 2016*

The implementation rates of all available appropriations of the Commission were 96.8% for commitments and 92.4% for payments, as the table below shows. Excluding assigned revenue, the implementation rates rise to 99.5% for commitments and 95.5% for payments.

EUR millions												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	151 233	800	265	82	0	10 271	162 569	157 332	96.8%	173 236	4 990	99.5%
PA	140 114	874	-7 250	80	0	9 649	143 386	132 442	92.4%	141 453	6 113	95.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	217 123	70 062	157 332	62 380		3 685		238 328		10%		

The breakdown of available appropriations 2016 per Heading was:

#### Commitments

EUR millions												
Heading	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	Transfers from Reserve	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Rate without assigned revenue	
1a. Competitiveness	19 010	0	0	0	0	0	2 558	21 569	20 332	94.3%	99.9%	
1b. Cohesion	50 831	153	0	0	0	0	487	51 471	51 400	99.9%	99.9%	
2. Natural resources	62 484	410	-15	78	-78	0	4 072	66 952	64 547	96.4%	99.3%	
3. Security and Citizenship	4 052	0	240	0	0	0	131	4 423	4 336	98.0%	99.9%	
4. Global Europe	9 167	237	0	210	0	0	2 626	12 240	11 278	92.1%	99.9%	
5. Administration	5 164	0	9	3	-3	0	348	5 521	5 379	97.4%	99.9%	
<b>SUBTOTAL</b>	<b>150 708</b>	<b>800</b>	<b>234</b>	<b>292</b>	<b>-82</b>	<b>0</b>	<b>10 221</b>	<b>162 174</b>	<b>157 271</b>	<b>97.0%</b>	<b>99.6%</b>	
9. Special Instruments	525	0	31	-210	0	0	50	395	61	15.4%	17.6%	
<b>GRAND TOTAL</b>	<b>151 233</b>	<b>800</b>	<b>265</b>	<b>82</b>	<b>-82</b>	<b>0</b>	<b>10 271</b>	<b>162 570</b>	<b>157 332</b>	<b>96.8%</b>	<b>99.5%</b>	

#### Payments

EUR millions												
Heading	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	Transfers from Reserve	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Rate without assigned revenue	
1a. Competitiveness	17 418	103	-16	392	0	-388	3 467	20 976	18 461	88.0%	99.1%	
1b. Cohesion	48 844	15	-6 956	-254	0	419	575	42 642	37 804	88.7%	89.8%	
2. Natural resources	55 121	430	-148	320	-77	-2	3 821	59 464	57 412	96.5%	98.7%	
3. Security and Citizenship	3 022	9	0	52	0	-5	117	3 195	3 077	96.3%	98.8%	
4. Global Europe	10 156	33	0	-272	0	-23	1 270	11 163	10 277	92.1%	95.5%	
5. Administration	5 164	284	9	3	-3	0	350	5 807	5 350	92.1%	94.9%	
<b>SUBTOTAL</b>	<b>139 725</b>	<b>873</b>	<b>-7 112</b>	<b>241</b>	<b>-80</b>	<b>0</b>	<b>9 599</b>	<b>143 246</b>	<b>132 381</b>	<b>92.4%</b>	<b>96.1%</b>	
9. Special Instruments	389	1	-139	-161	0	0	50	140	61	43.6%	36.9%	
<b>GRAND TOTAL</b>	<b>140 114</b>	<b>874</b>	<b>-7 250</b>	<b>80</b>	<b>-80</b>	<b>0</b>	<b>9 649</b>	<b>143 386</b>	<b>132 442</b>	<b>92.4%</b>	<b>95.5%</b>	

### *A.6.2 Implementation of Appropriations of the Year 2016*

#### *A.6.2.1 2016 Implementation Overview Table*

The table below gives the implementation of budget appropriations of the year 2016 (Implementation of commitment appropriations from the final adopted budget, excluding carryovers and assigned revenue).



EUR millions

MFF Heading	Implementation* 2016		Final adopted budget* 2016		Implementation rates 2016		Balance 2016		Balance after carryover** to 2017	
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
1a. Competitiveness	18 997	17 257	19 010	17 406	100%	99%	13	149	13	31
1b. Cohesion	50 811	37 748	50 831	42 053	100%	90%	20	4 305	20	4 292
2. Natural resources	62 013	54 508	62 468	55 214	99%	99%	455	706	22	71
3. Security and Citizenship	4 287	3 035	4 292	3 069	100%	99%	5	34	5	23
4. Global Europe	9 364	9 421	9 377	9 860	100%	96%	13	440	3	319
5. Administration	5 166	4 916	5 173	5 172	100%	95%	7	256	7	6
<b>SUBTOTAL</b>	<b>150 639</b>	<b>126 885</b>	<b>151 152</b>	<b>132 774</b>	<b>100%</b>	<b>96%</b>	<b>513</b>	<b>5 890</b>	<b>69</b>	<b>4 742</b>
9. Special Instruments	61	33	346	90	18%	37%	285	57	155	25
<b>GRAND TOTAL</b>	<b>150 699</b>	<b>126 917</b>	<b>151 498</b>	<b>132 864</b>	<b>99%</b>	<b>96%</b>	<b>799</b>	<b>5 947</b>	<b>225</b>	<b>4 767</b>

\* Carryover and unmobilised reserves are excluded from this table.

\*\* Carryover by decision (+ automatic carryover for PA)

Unspent appropriations carried over from 2015 are treated in item A.4.2, unmobilised reserves in item A.3.1

#### A.6.2.2 Implementation Compared to Initial and to Final Budget 2016

The tables below present the 2016 implementation by detailed MFF heading on the Initial budget compared to the Final budget (budget after adjustments during the year), showing the link between implementation rates and budgetary adjustments.

Main increases of commitment appropriations arose in 1.1.83 CEF Information and Communication Technology (ICT), 2.0.32 Sustainable fisheries (SEPA), 3.0.1 Internal Security Fund and 4.0.1. Humanitarian Aid. Decreases were observed in 1.1.81 CEF Energy, 4.0.10 Micro-financial assistance, 4.0.12 Union civil protection mechanism and 4.0.8 Common foreign and security policy (CFSP).

The intense redeployment of payment appropriations mostly increased 1.1.10 European Fund for Strategic investment (EFSI), and 1.2.6 Contribution (in heading 1b) to the Connecting Europe Facility (CEF). Main decreases were observed under 1.1.83 CEF Information and Communication Technology (ICT) and 1.2.12 Transition regions.

EUR millions

MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
1.1.10	European Fund for Strategic Investments (EFSI)	100.0%	103.6%	100.0%	195.3%
1.1.11	European satellite navigation systems (EGNOS and Galileo)	100.0%	100.0%	99.4%	103.2%
1.1.12	International Thermonuclear Experimental Reactor (ITER)	99.9%	99.8%	99.9%	120.7%
1.1.13	European Earth Observation Programme (Copernicus)	100.0%	100.0%	99.7%	98.5%
1.1.2	Nuclear Safety and Decommissioning	100.0%	100.0%	100.0%	100.4%
1.1.31	Horizon 2020	100.0%	100.0%	99.2%	98.1%
1.1.32	Euratom Research and Training Programme	100.0%	100.1%	92.9%	91.8%
1.1.4	Competitiveness of enterprises and small and medium-sized enterprises (COSME)	100.0%	105.6%	98.8%	87.3%
1.1.5	Education, Training and Sport (Erasmus+)	100.0%	100.0%	99.6%	101.5%
1.1.6	Employment and Social Innovation (EaSI)	96.7%	96.7%	97.4%	148.8%
1.1.7	Customs, Fiscalis and Anti-Fraud	99.9%	99.9%	95.6%	96.0%
1.1.81	Energy	100.0%	80.1%	98.7%	79.1%
1.1.82	Transport	99.9%	99.9%	99.6%	68.0%
1.1.83	Information and Communications Technology (ICT)	100.0%	133.2%	98.0%	54.5%
1.1.9	Energy projects to aid economic recovery (EERP)	0.0%	0.0%	98.3%	97.0%
1.1.DAG	Decentralised agencies	100.0%	95.7%	99.4%	95.1%
1.1.OTH	Other actions and programmes	99.6%	98.4%	99.3%	93.5%
1.1.PPPA	Pilot projects and preparatory actions	96.8%	92.7%	93.8%	53.8%
1.1.SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	95.8%	96.2%	93.1%	93.8%
<b>Total Heading 1a</b>		<b>99.9%</b>	<b>99.9%</b>	<b>99.1%</b>	<b>99.1%</b>

EUR millions

MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
1.2.11	Regional convergence (Less developed regions)	100.0%	99.9%	91.2%	77.4%
1.2.12	Transition regions	100.0%	99.9%	79.5%	53.8%
1.2.13	Competitiveness (More developed regions)	100.0%	99.9%	84.7%	57.8%
1.2.14	Outermost and sparsely populated regions	100.0%	100.0%	87.2%	79.1%
1.2.15	Cohesion fund	100.0%	99.9%	99.9%	111.8%
1.2.2	European territorial cooperation	100.0%	100.0%	97.7%	76.7%
1.2.31	Technical assistance	91.5%	105.1%	87.3%	96.4%
1.2.4	European Aid to the Most Deprived (FEAD)	99.9%	99.9%	60.3%	60.3%
1.2.5	Youth Employment initiative (specific top-up allocation)	0.0%	0.0%	33.0%	33.0%
1.2.6	Contribution to the Connecting Europe Facility (CEF)	100.0%	100.0%	99.7%	203.0%
1.2.PPPA	Pilot projects and preparatory actions	100.0%	100.0%	85.5%	59.6%
<b>Total Heading 1b</b>		<b>100.0%</b>	<b>100.0%</b>	<b>89.8%</b>	<b>77.3%</b>

EUR millions

MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
2.0.10	European Agricultural Guarantee Fund (EAGF) - Market related expenditure and direct payments	98.9%	98.9%	98.5%	98.5%
2.0.20	European Agricultural Fund for Rural Development (EAFRD)	100.0%	100.0%	99.9%	102.2%
2.0.31	European Maritime and Fisheries Fund (EMFF)	99.7%	99.1%	96.2%	72.7%
2.0.32	Sustainable Fisheries Partnership Agreements (SFPAs) and compulsory contributions to Regional Fisheries Management Organisations (RFMOs) and to other international organisations	99.2%	237.6%	92.7%	220.3%
2.0.4	Environment and climate action (LIFE)	100.0%	100.0%	94.1%	91.2%
2.0.DAG	Decentralised agencies	100.0%	94.1%	100.0%	94.1%
2.0.OTH	Other actions and measures	100.0%	100.0%	100.0%	80.0%
2.0.PPPA	Pilot projects and preparatory actions	99.0%	84.1%	85.3%	65.7%
2.0.SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.0%	0.0%	66.8%	66.8%
<b>Total Heading 2</b>		<b>99.3%</b>	<b>99.4%</b>	<b>98.7%</b>	<b>99.0%</b>

EUR millions

MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
3.0.1	Asylum, Migration and Integration Fund (AMF)	100.0%	95.2%	99.8%	88.8%
3.0.10	Consumer	99.4%	99.4%	95.6%	113.3%
3.0.11	Creative Europe	100.0%	100.0%	99.1%	89.7%
3.0.12	Instrument for Emergency Support within the Union (IES)	99.6%	0.0%	99.1%	0.0%
3.0.2	Internal Security Fund	100.0%	113.6%	99.5%	120.2%
3.0.3	IT systems	99.9%	99.9%	66.7%	60.9%
3.0.4	Justice	99.4%	99.4%	88.7%	80.0%
3.0.5	Rights, Equality and Citizenship	97.7%	97.7%	96.5%	89.3%
3.0.6	Union Civil protection Mechanism	96.6%	96.6%	80.5%	79.7%
3.0.7	Europe for Citizens	100.0%	100.0%	99.2%	108.2%
3.0.8	Food and feed	100.0%	100.0%	99.5%	98.0%
3.0.9	Health	100.0%	100.0%	98.0%	76.9%
3.0.DAG	Decentralised agencies	100.0%	99.2%	100.0%	99.5%
3.0.OTH	Other actions and programmes	0.0%	0.0%	0.0%	0.0%
3.0.PPPA	Pilot projects and preparatory actions	95.0%	95.0%	89.2%	53.3%
3.0.SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	100.0%	100.0%	99.1%	98.8%
<b>Total Heading 3</b>		<b>99.9%</b>	<b>105.8%</b>	<b>98.9%</b>	<b>100.4%</b>

EUR millions

MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
4.0.1	Instrument for Pre-accession assistance (IPA II)	99.9%	100.8%	95.8%	78.4%
4.0.10	Macro-financial Assistance (MFA)	89.9%	0.4%	33.7%	6.4%
4.0.11	Guarantee Fund for External Actions	100.0%	100.0%	100.0%	100.0%
4.0.12	Union Civil Protection Mechanism	99.1%	45.9%	70.5%	46.2%
4.0.13	EU Aid Volunteers initiative (EUAV)	98.1%	51.0%	94.2%	51.7%
4.0.2	European Neighbourhood Instrument (ENI)	100.0%	106.3%	90.9%	90.9%
4.0.3	Development Cooperation Instrument (DCI)	100.0%	100.2%	99.5%	100.5%
4.0.4	Partnership Instrument (PI)	100.0%	101.4%	93.0%	82.9%
4.0.5	European Instrument for Democracy and Human Rights (EIDHR)	100.0%	92.1%	93.5%	83.9%
4.0.6	Instrument contributing to Stability and Peace (IcSP)	100.0%	105.6%	97.8%	106.8%
4.0.7	Humanitarian aid	100.0%	124.8%	94.6%	106.9%
4.0.8	Common Foreign and Security Policy (CFSP)	95.3%	59.1%	95.2%	73.2%
4.0.9	Instrument for Nuclear Safety Cooperation (INSC)	100.0%	100.0%	99.8%	116.5%
4.0.DAG	Decentralised agencies	100.0%	100.0%	100.0%	100.0%
4.0.OTH	Other actions and programmes	100.0%	89.7%	97.4%	92.7%
4.0.PPPA	Pilot projects and preparatory actions	63.0%	56.7%	94.7%	77.9%
4.0.SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	100.0%	100.4%	99.8%	104.8%
<b>Total Heading 4</b>		<b>99.9%</b>	<b>102.2%</b>	<b>95.5%</b>	<b>92.8%</b>

EUR millions

MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
5.1.1	Pensions	100.0%	102.5%	100.0%	102.5%
5.1.2	European schools	100.0%	103.4%	100.0%	103.4%
5.2.3DAG	Decentralised agencies	0.0%	0.0%	0.0%	0.0%
5.2.3PPPA	Pilot projects and preparatory actions	83.3%	71.4%	100.0%	95.7%
5.2.3X	Commission administrative expenditure	99.8%	98.8%	92.3%	91.3%
<b>Total Heading 5</b>		<b>99.9%</b>	<b>100.1%</b>	<b>95.0%</b>	<b>95.3%</b>
9	Special Instruments	17.6%	11.6%	36.6%	8.4%
<b>TOTAL</b>		<b>99.7%</b>	<b>99.6%</b>	<b>95.5%</b>	<b>90.9%</b>

## A.7 RAL-Situation

### *A.7.1 Summary of Commitments Outstanding*

In this report, the RAL at year-end is analysed as follows:

RAL as at 31.12.2016 corresponds to:

The initial RAL as at 1.1.2016;

- less payments executed during 2016 on the initial RAL;
- plus new commitments made in 2016;
- less payments implemented during 2016 on commitments made in 2016;
- less decommitments made in 2016. This item includes decommitments made against the initial RAL and also cancellations of commitments 2016 which cannot be carried forward, and re-evaluations.

The evolution of outstanding commitments is shown in the table below.

EUR millions							
MFF Heading	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments	Decommitments 2016	RAL as at 31.12.2016	Evolution %
1a. Competitiveness	34 455	11 730	20 332	6 731	703	35 622	3.4%
1b. Cohesion	126 372	36 877	51 400	927	652	139 316	10.2%
2. Natural resources	28 191	12 605	64 547	44 806	1 378	33 947	20.4%
3. Security and Citizenship	3 137	1 396	4 336	1 681	228	4 167	32.9%
4. Global Europe	24 673	7 182	11 278	3 095	700	24 974	1.2%
5. Administration	295	270	5 379	5 079	24	301	2.0%
<b>SUBTOTAL</b>	<b>217 122</b>	<b>70 061</b>	<b>157 271</b>	<b>62 319</b>	<b>3 685</b>	<b>238 328</b>	<b>11.7%</b>
9. Special Instruments	0.6	0.5	61	61	0.1	0.2	-67.9%
<b>GRAND TOTAL</b>	<b>217 123</b>	<b>70 062</b>	<b>157 332</b>	<b>62 380</b>	<b>3 685</b>	<b>238 328</b>	<b>9.8%</b>

In 2016 the RAL reached EUR 238 billion. An increase of approximately EUR 10 billion was initially expected due to the difference between budgeted commitment and payment appropriations in the adopted budget. The final increase was, however, twice as high due to an under-implementation, mostly in sub-heading 1b which first led to amending budget 4/2016 decreasing the level of payment appropriations by EUR 7.3 billion and then to a surplus at the end of the year of EUR 4.8 billion. In 2017 a further increase of RAL is expected due to a significant gap between budgeted commitment and payment appropriations.

### *A.7.2 RAL by Main Programmes*

The RAL of main programmes can be best put into context when the annual expenditure (non-differentiated appropriations) is excluded from comparisons.

The table below shows the breakdown of the RAL of differentiated appropriations by heading and main programmes.

	EUR billions				
	RAL amount billion EUR	As % of RAL	Commitment voted in the initial budget (billion EUR)	As % of 2016 differentiated CA	RAL in years of differentiated CA of the initial budget 2016
Horizon 2020 - Research	13	6.1%	5	5.2%	2.4
Horizon 2020	4	2.0%	2	2.3%	1.8
Financial operations and instruments	3	1.3%	2	2.1%	1.4
<b>Total Heading 1a</b>	<b>35</b>	<b>14.9%</b>	<b>18</b>	<b>17.8%</b>	<b>1.9</b>
European Regional Development Fund and other regional operations	75	35.4%	27	26.5%	2.8
European Social Fund	36	17.0%	12	11.8%	3.0
Cohesion Fund (CF)	24	11.1%	9	8.6%	2.7
<b>Total Heading 1b</b>	<b>139</b>	<b>58.6%</b>	<b>51</b>	<b>49.9%</b>	<b>2.7</b>
Rural development	30	13.9%	19	18.3%	1.6
European Maritime and Fisheries Fund (EMFF)	3	1.2%	1	0.9%	2.9
Environmental policy at Union and international level	1	0.6%	0	0.4%	3.1
<b>Total Heading 2</b>	<b>34</b>	<b>14.2%</b>	<b>20</b>	<b>19.8%</b>	<b>1.7</b>
Asylum and migration	2	0.8%	2	1.9%	0.9
Internal security	1	0.6%	1	1.1%	1.1
Food and feed safety, animal health, animal welfare and plant health	0	0.2%	0	0.2%	1.3
<b>Total Heading 3</b>	<b>4</b>	<b>1.7%</b>	<b>4</b>	<b>3.9%</b>	<b>1.0</b>
Development Cooperation Instrument (DCI)	8	3.9%	3	2.5%	3.2
European Neighbourhood Instrument (ENI)	7	3.4%	2	2.1%	3.4
Enlargement process and strategy	5	2.5%	1	1.5%	3.7
<b>Total Heading 4</b>	<b>25</b>	<b>10.5%</b>	<b>9</b>	<b>8.5%</b>	<b>2.9</b>
<b>Total of the programmes</b>	<b>213</b>	<b>100.0%</b>	<b>87</b>	<b>85.4%</b>	<b>2.4</b>
<b>TOTAL RAL of differentiated appropriations</b>	<b>238</b>				<b>2.4</b>

Outstanding commitments correspond to 2.4 years of commitments thus remaining in line with the N+2/N+3 reference of the Cohesion policy (Heading 1b) and the N+2 reference of Rural Development (Heading 2). This figure remains stable in comparison to the previous year.

### A.7.3 Age Structure of the RAL

	EUR millions												Total individual commitments	Total RAL
MFF Heading	<2007	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016			
1a. Competitiveness	15	2	81	115	782	469	1,726	3,936	3,084	8,675	11,502	30,388	35,622	
1b. Cohesion	1,178	-	0	0	5	264	1,236	18,628	9,805	56,934	49,513	137,563	139,316	
2. Natural resources	119	-	7	11	38	63	94	1,198	1,127	11,246	19,603	33,506	33,947	
3. Security and Citizenship	-	-	1	17	32	43	105	286	79	675	2,255	3,494	4,167	
4. Global Europe	261	23	18	84	168	217	621	1,626	1,942	4,122	6,713	15,795	24,974	
5. Administration	-	-	0	0	0	-	0	1	1	14	299	315	301	
<b>TOTAL</b>	<b>1,573</b>	<b>25</b>	<b>108</b>	<b>226</b>	<b>1,026</b>	<b>1,056</b>	<b>3,783</b>	<b>25,675</b>	<b>16,039</b>	<b>81,666</b>	<b>89,885</b>	<b>221,061</b>	<b>238,328</b>	

The outstanding commitments of the previous programming periods, i.e. before 2014, decreased in 2016 from EUR 66 billion to EUR 33 billion. Consequently, a bigger share of differentiated payment appropriations will be available for the current programmes starting from 2017.

**PART B – Implementation of Budget 2016 by detailed MFF  
Heading**





## **MFF Heading 1a: Competitiveness for Growth and Jobs**

Competitiveness for growth and jobs includes research and innovation; education and training; trans-European networks in energy, transport and telecommunications; social policy; development of enterprises etc.

EUR millions

1a Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	19 010	0	0	0	0	2 558	21 569	20 332	94.3%	18 905	1 224	99.9%
PA	17 418	103	-16	392	-388	3 467	20 976	18 461	88.0%	16 802	2 468	99.1%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	34 455	11 730	20 332	6 731		703		35 622		3%		

A significant share of assigned revenue considerably influenced the implementation rates in this heading, as these appropriations are multiannual and remain available for the programming period. For budgetary appropriations commitments were almost fully used (99.9%) and for payments a level of 99% was reached.

The major transfer of heading 1a frontloaded the provisioning of the European Fund for Strategic Investments (EFSI) 2015-2018, with an increase of EUR 73.9 million in commitment appropriations. This increase is financed by reducing the appropriations of the financial instruments under the energy strand of the Connecting Europe Facility (CEF-Energy).

The "Global Transfer" decreased the level of payment appropriations of Horizon 2020 by EUR 107 million, while increasing the European Fund for Strategic Investments (EFSI) and the International Thermonuclear Experimental Reactor (ITER) by EUR 500 million and EUR 120 million respectively. Payment appropriations increased through AB and were withdrawn by subsequent commission transfers.

An overview of the implementation of individual programmes is given below.

### *1.1.10 - European Fund for Strategic Investments (EFSI)*

The European Fund for Strategic Investment (EFSI) is one of the three pillars of the Investment Plan for Europe and aims to overcome current market failures by addressing market gaps and mobilising private investment. It helps to finance strategic investments in key areas such as infrastructure, research and innovation, education, renewable energy and energy efficiency as well as risk finance for small and medium-sized enterprises (SMEs).

EUR millions

1.1.10 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	2 055	0	74	0	0	6	2 135	2 135	100.0%	1 360	0	100.0%
PA	525	0	0	500	0	6	1 032	1 032	100.0%	4	0	100.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	1 357	1 013	2 135	19		0		2 460		81%		

On 14 September 2016, the Commission proposed to extend the duration of the European Fund for Strategic Investments (EFSI) until the end of the current MFF (2019 and 2020). Moreover, EFSI's budget was increased by EUR 73.9 million in AB4. *The Investment Plan for Europe* has a target of investing EUR 315 billion to at least half a trillion euro. The EFSI was set up in a partnership between the Commission and the European Investment Bank (EIB).

In light of the success of the plan so far and its encouraging signals to sustainably increase investment levels in Europe, the Commission is committed to doubling the EFSI, in terms of duration and financial capacity, providing the necessary certainty to promoters and allowing for it to be continued in the future. Given its achievement, the EFSI SME window was scaled up already in July 2016 by transferring EUR 500 million of the EU guarantee from the Infrastructure and Innovation window.

EUR millions

1.1.10 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	0							
2015 Budget Final	1 361	1 360	1 360	4	4	1 357	1 357	100%
2016 Budget Final	2 129	2 124	3 484	1 020	1 024	2 460	2 460	100%
2017 Budget	2 661							
2018 Fin. Progr.	1 999							
2019 Fin. Progr.	20							
2020 Fin. Progr.	20							
<b>TOTAL</b>	<b>8 189</b>							

### 1.1.11 - European Satellite Navigation Systems (EGNOS & GALILEO)

The Galileo programme is Europe's initiative for a state-of-the-art global satellite navigation system, providing a highly accurate, guaranteed global positioning service under civilian control. In 2020 the fully deployed system will consist of 30 satellites and the associated ground infrastructure. Galileo will be inter-operable with GPS and GLONASS, the two other global satellite navigation systems.

EUR millions

1.1.11 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	852	0	0	0	0	144	996	906	91.0%	1 174	90	100.0%
PA	523	1	0	0	20	217	762	557	73.1%	837	205	99.4%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	919	556	906		1		1		1 267		38%	

The commitment appropriations were fully implemented and payment appropriations were implemented to 99%.

EUR millions

1.1.11 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	1 326	1 326		977		349	582	60%
2015 Budget Final	1 061	1 061	2 387	672	1 649	738	919	80%
2016 Budget Final	852	852	3 238	517	2 166	1 072	1 267	85%
2017 Budget	897							
2018 Fin. Progr.	812							
2019 Fin. Progr.	756							
2020 Fin. Progr.	1 254							
<b>TOTAL</b>	<b>6 959</b>							

### 1.1.12 - International Thermonuclear Experimental Reactor (ITER)

ITER is an international collaborative project (EU, US, China, Japan, India Russia, South Korea) to demonstrate the potential of nuclear fusion as an energy source. It is one of the world's most

ambitious research endeavours. Its results could dramatically change the world's energy landscape opening the way to a safe, affordable, inexhaustible and CO2-free source of energy.

EUR millions

1.1.12 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	330	0	0	0	0	29	359	358	99.5%	414	1	99.9%
PA	475	1	-16	115	0	29	604	602	99.7%	418	1	99.9%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	2 372	550	358	52		0		2 128		-10%		

There was full implementation of budgetary appropriations after a major increase of EUR 49 million of payment appropriations from article 32 05 51 *Completion of European Joint Undertaking for ITER - Fusion for Energy (F4E) (2007 to 2013)* and a Transfer of EUR 71 million in payment appropriations to article 32 05 01 02 *Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)*. The payments related to the manufacturing costs in the area of Toroidal Field Coil Structures and Central Solenoid Conductor, in accordance with the agreement for the transfer of procurement responsibilities from Euratom to Japan.

EUR millions

1.1.12 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	730	730		61		669	2 378	28%
2015 Budget Final	392	391	1 121	155	216	904	2 372	38%
2016 Budget Final	330	329	1 450	235	452	998	2 128	47%
2017 Budget	323							
2018 Fin. Progr.	380							
2019 Fin. Progr.	427							
2020 Fin. Progr.	404							
<b>TOTAL</b>	<b>2 985</b>							

### 1.1.13 - European Earth Observation Programme (COPERNICUS)

Copernicus is a European system for monitoring the Earth. It ensures the regular observation and monitoring of Earth sub-systems, the atmosphere, oceans, and continental surfaces, and provides reliable, validated and guaranteed information in support of a broad range of environmental and security applications and decisions.

EUR millions

1.1.13 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	586	0	0	0	0	16	602	602	100.0%	583	0	100.0%
PA	583	2	0	0	-7	16	593	591	99.7%	526	2	99.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	196	170	602	421		2		205		5%		

The program was allocated EUR 586 million in commitment appropriations and EUR 583 million in payment appropriations. These were allocated mostly to the budget lines 02 06 01 *Delivering operational services relying on space-borne observations and in-situ data (Copernicus)* and 02 06 02 *Building an autonomous Union's Earth observation capacity (Copernicus)*. All appropriations were fully implemented.

EUR millions

1.1.13 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	363	363		226		137	140	98%
2015 Budget Final	556	556	919	504	730	189	196	96%
2016 Budget Final	586	586	1 505	575	1 305	201	205	98%
2017 Budget	607							
2018 Fin. Progr.	646							
2019 Fin. Progr.	882							
2020 Fin. Progr.	651							
<b>TOTAL</b>	<b>4 291</b>							

### 1.1.2 - Nuclear Safety and Decommissioning

Nuclear decommissioning assistance programmes finance the decommissioning of some nuclear installations in Bulgaria, Lithuania and Slovakia.

EUR millions

1.1.2 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	136	0	0	0	0	0	136	136	100.0%	133	0	100.0%
PA	150	0	0	0	1	0	151	151	100.0%	150	0	100.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	882	151	136		0		0		867		-2%	

Budgetary commitment and payment appropriations were fully implemented.

EUR millions

1.1.2 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	130	130		0		130	898	15%
2015 Budget Final	133	133	263	2	2	261	882	30%
2016 Budget Final	136	136	399	0	3	396	867	46%
2017 Budget	138							
2018 Fin. Progr.	141							
2019 Fin. Progr.	144							
2020 Fin. Progr.	147							
<b>TOTAL</b>	<b>969</b>							

### 1.1.31 - Horizon 2020

The Horizon 2020 programme aims at securing Europe's global competitiveness, strengthening its position in science and its industrial leadership in innovation by providing major investment in key technologies, greater access to capital and support for SMEs. The programme aims at tackling societal challenges by helping to bridge the gap between research and the market. Horizon 2020 is designed to be a different kind of EU research programme - funding the entire value creation chain from fundamental research through to market innovation, and with drastically less red tape.

EUR millions

1.1.31 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	9 539	0	0	0	3	1 360	10 903	10 307	94.5%	10 262	596	100.0%
PA	10 069	64	0	-113	1	2 167	12 189	10 588	86.9%	9 627	1 582	99.1%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	20 427	7 021	10 307		3 567		206		19 940		-2%	

The payment appropriations for the *Achieving a resource-efficient, environmentally-friendly, safe and seamless European transport system* and the *Completion of previous research framework programmes -- Seventh framework programme -- EC (2007 to 2013)* were reduced respectively by EUR 18 million and EUR 75 million. The amounts accepted in the cost claim for projects from the previous programming period received were lower than initially foreseen and the execution of projects were delayed, thus postponing the submission of cost claim to 2017. The projects Smartrail, IT2Rail and IN2Rail were initially foreseen to start on 1 April 2015. The first payments were expected in December 2016. However, the launch of the projects was postponed which, in turn postponed the related payments to January 2017. The SESAR Joint Undertaking (SJU) claimed in 2016 an amount of EUR 25 million less than originally foreseen in early 2015 due to the fact that all final payments to SJU members related to the closure of the SESAR1 programme are expected to take place only in 2017 instead of 2016 (with R&D activities running until the end of 2016). Regarding SESAR2, procedural delays occurred for concluding the calls, the payments related to the items Exploratory Research (core ATM), Very Large Demonstration Activities (Wave 1), Industrial Support and Airspace Users will occur only in 2017 instead of 2016. Therefore an amount of EUR 14.5 million was made available from 06 03 07 32 Single European Sky Air Traffic Management Research 2 (SESAR2) Joint Undertaking.

EUR millions

1.1.31 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	9 023	9 022		1 326		7 696	19 946	39%
2015 Budget Final	9 539	9 543	18 565	5 176	6 502	12 063	20 427	59%
2016 Budget Final	9 542	9 404	27 970	7 198	13 701	14 269	19 940	72%
2017 Budget	10 346							
2018 Fin. Progr.	11 105							
2019 Fin. Progr.	12 162							
2020 Fin. Progr.	13 187							
<b>TOTAL</b>	<b>74 905</b>							

### 1.1.32 - Euratom Research and Training Programme

Euratom aims to pursue nuclear research and training activities with an emphasis on continually improving nuclear safety, security and radiation protection, notably to contribute to the long-term decarbonisation of the energy system in a safe, efficient and secure way. By contributing to these objectives, the Euratom Programme will reinforce outcomes under the three priorities of Horizon 2020: Excellent science, Industrial leadership and Societal challenges.

EUR millions

1.1.32 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	317	0	0	0	0	140	457	374	81.9%	320	83	100.0%
PA	276	16	0	-3	0	145	434	286	65.9%	359	146	92.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	146	39	374		247		8		226		55%	

Budgetary commitment appropriations implemented at 82%, payments at 66%. Given the important share of assigned revenue appropriations, unspent amounts are still available in subsequent years.

EUR millions

1.1.32 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	285	285		197		88	192	46%
2015 Budget Final	302	302	587	297	493	94	146	64%
2016 Budget Final	317	317	904	255	749	155	226	69%
2017 Budget	341							
2018 Fin. Progr.	356							
2019 Fin. Progr.	373							
2020 Fin. Progr.	397							
<b>TOTAL</b>	<b>2 371</b>							

#### 1.1.4 - Competitiveness of Enterprises and Small and Medium-sized Enterprises (COSME)

The COSME programme supports the competitiveness, growth and sustainability of EU's enterprises, in particular SMEs, and promoting entrepreneurship. To reach these goals, the programme eases SME's access to finance by providing loan guarantees and risk-capital (the Loan Guarantee Facility and the Equity Facility for Growth). It facilitates access to new markets inside and outside the EU and reduces the administrative burden on SMEs.

EUR millions

1.1.4 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	295	0	0	16	1	26	338	333	98.6%	324	5	100.0%
PA	262	3	0	-25	-5	50	285	240	84.2%	348	44	98.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	817	219	333		20		37		874		7%	

Commitment appropriations on the budget line *02 02 02 Improving access to finance for small and middle-sized enterprises (SMEs) in the form of equity and debt* has been increased by EUR 18 million. The financial instruments established under the COSME programme have been implemented with great success. Since launching the call for expression of interest in mid-2014 the European Investment Fund (EIF), as the entity implementing the financial instruments on behalf of the Commission, have seen a large number of applications from financial intermediaries across the participating countries with amounts applied for surpassing the available budget appropriations multiple times.

The programme lines payment appropriations were decreased by EUR 25 million (-9% to the initial budget). There was a twofold justification. As regards the Equity Facility for Growth (EFG), the minimum reserve initially fixed at EUR 30 million in the COSME delegation agreement had to be reduced temporarily to EUR 10 million, the average size of the transactions being lower than anticipated. The reduction of the reserve could be delayed, taking into account the current negative interest rate environment both for euro and several non-euro currencies.

Concerning the Loan Guarantee Facility (LGF), accurate forecast for payment appropriations to be disbursed each year are very difficult to calculate as one cannot anticipate if and when transactions in tradable currencies are signed. In addition, the revised (and more realistic) methodology used by the European Investment Fund for the LGF leads to lower estimations for guarantee calls expected until the end of 2016, with guarantee calls starting in the second year after the signature of a guarantee agreement and average distribution of losses (guarantee calls) spread over 6 years instead of 3 years in the previous forecast model.

EUR millions

1.1.4 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	254	254			88	166	867	19%
2015 Budget Final	304	304	558	201	290	268	817	33%
2016 Budget Final	312	312	870	130	420	450	874	51%
2017 Budget	349							
2018 Fin. Progr.	339							
2019 Fin. Progr.	362							
2020 Fin. Progr.	421							
<b>TOTAL</b>	<b>2 342</b>							

### 1.1.5 - Education, Training and Sport (Erasmus+)

Erasmus+ aims at boosting skills and employability. The programme will increase the quality and relevance of Europe's education systems by providing funding for the professional development of education and training staff, as well as youth workers and for cooperation between universities, colleges, schools, enterprises, and NGOs.

EUR millions

1.1.5 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	1 734	0	0	0	1	319	2 053	1 982	96.5%	1 852	71	100.0%
PA	1 805	7	0	33	1	377	2 223	2 048	92.1%	1 834	174	99.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	745	427	1 982	1 621		27		652		-12%		

The consumption of payment appropriations registered under Erasmus+ in the last quarter of the 2016 financial year has been higher than expected. Therefore, the Commission proposed to allocate an additional amount of EUR 33 million in payment appropriations to further support mobility actions implemented by National Agencies as well as payments due for projects under Cooperation for Innovation and Exchange of Good Practices. These funds were attributed from CEF-ICT to article 15 02 01 01 *Promoting excellence and cooperation in the European education, training and youth area, its relevance to the labour market and the participation of young people in European democratic life.*

EUR millions

1.1.5 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	1 559	1 559			1 144	415	753	55%
2015 Budget Final	1 608	1 608	3 167	1 495	2 639	528	745	71%
2016 Budget Final	1 735	1 735	4 902	1 818	4 457	444	652	68%
2017 Budget	2 064							
2018 Fin. Progr.	2 313							
2019 Fin. Progr.	2 624							
2020 Fin. Progr.	2 948							
<b>TOTAL</b>	<b>14 850</b>							

### 1.1.6 - Employment and Social Innovation (EaSI)

The Employment and Social innovation Programme supports employment and social policies across the EU. The programme supports Member States efforts in the design and implementation of employment and social reforms at European, national as well as regional and local levels by means of policy coordination and the identification, analysis and sharing of best practices.

1.1.6 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	127	0	0	0	0	8	135	126	93.5%	130	5	96.7%
PA	90	2	0	41	7	6	146	138	94.2%	88	6	96.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016		Evolution of the RAL		
	212	105	126	33			14	187		-12%		

The program was reinforced by a first transfer of EUR 10 million for article 04 03 02 01 *Progress — Supporting the development, implementation, monitoring and evaluation of Union employment and social policy and working conditions legislation* where some calls for proposals rescheduled for 2016 led in combination with the 2016 planned calls to higher than initially planned pre-financing obligations. The second transfer, part of the global transfer exercise, amounted to EUR 31 million for article 04 03 02 03 *Microfinance and Social Entrepreneurship — Increasing access to, and the availability of, financing for legal and physical persons, especially those furthest from the labour market, and social enterprises*. The first tranche of payments was paid to the European Investment Fund in the first quarter consumed a substantial share and the remaining appropriations were much below the estimated payment needs until the year-end.

1.1.6 Cumulative Programme Table (current MFF 2014-2020 only)									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF	
2014 Budget Final	123	118		15		103	187	55%	
2015 Budget Final	129	127	245	53	68	177	212	83%	
2016 Budget Final	127	123	368	122	190	178	187	95%	
2017 Budget	136								
2018 Fin. Progr.	134								
2019 Fin. Progr.	140								
2020 Fin. Progr.	144								
<b>TOTAL</b>	<b>932</b>								

### 1.1.7 - Customs, Fiscalis and Anti-Fraud

The Customs 2020 programme supports the functioning and modernisation of the Customs Union. The Fiscalis 2020 programme supports the functioning of the taxation systems in the Union and in particular the fight against tax fraud, tax evasion and aggressive tax planning. Both programmes achieve this objective by funding a highly secured communication network allowing exchange of information between national customs and tax administrations and by promoting knowledge-sharing and networking between officials of the EU countries' customs and tax authorities.

Fight against fraud: the Pericles 2020 programme aims at combating euro-counterfeiting in Europe and worldwide. It funds exchanges, assistances and training for authorities, banks and others involved in the protection of euro coins and banknotes. The Hercule III programme is dedicated to fighting fraud, corruption and any other illegal activities affecting the financial interests of the EU, including the fight against cigarette smuggling and counterfeiting. The programme helps national law enforcement authorities in their fight against illegal cross-border activities by financing technical and operational support and professional training activities.



EUR millions

1.1.7 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	126	0	0	0	0	6	131	128	97.7%	124	3	99.9%
PA	124	2	0	0	1	4	130	120	92.6%	109	8	94.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	141	80	128	40		8		141	0%			

There were no reinforcements. Commitment appropriations were almost fully implemented at 100% and payment appropriations were implemented to 95%.

EUR millions

1.1.7 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	104	97		17		81	137	59%
2015 Budget Final	107	100		197	70	87	141	78%
2016 Budget Final	110	104		301	96	183	141	84%
2017 Budget	121							
2018 Fin. Progr.	120							
2019 Fin. Progr.	118							
2020 Fin. Progr.	116							
<b>TOTAL</b>	<b>796</b>							

### 1.1.8X - Connecting Europe Facility (CEF)

The Connecting Europe Facility supports the development of high-performing, sustainable and efficiently interconnected trans-European networks in the field of energy, telecommunications and transport; building missing cross-border links and removing bottlenecks along main trans-European transport corridors. The Connecting Europe Facility will allow the construction of projects that would not be taken up by the market otherwise. In addition, a centrally managed infrastructure fund will minimise administrative burden and decrease the costs for the EU budget by promoting synergies.

EUR millions

1.1.8X Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	2 212	0	-74	0	-3	78	2 213	2 179	98.5%	1 519	32	100.0%
PA	1 674	4	0	-101	-420	58	1 215	1 193	98.2%	1 414	19	99.4%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	4 472	932	2 179	261		123		5 336	19%			

Implementation rates for budgetary appropriations were 100% for commitments and 99% for payments.

### 1.1.81 - Energy

EUR millions

1.1.81 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	623	0	-74	-50	0	1	499	499	99.8%	398	1	100.0%
PA	178	2	0	-26	-9	1	145	143	98.4%	78	2	98.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	803	99	499	44		19		1 140	42%			

Amending budget 4 frontloaded the provisioning of the European Fund for Strategic Investments (EFSI) 2015-2018 with an increase of EUR 73.9 million in commitment appropriations, to take account of the proposed extension of the duration of the Fund until 2020. The increase was funded by reducing the appropriations of the financial instruments under the energy strand of the Connecting Europe Facility (CEF-Energy), with a corresponding compensation in 2018.

The CEF's commitment appropriations were further decreased by EUR 50 million, the load being equally divided between the first three articles of the Energy-strand. The appropriations were transferred to the Information-strand of the CEF. Furthermore, payment appropriations amounting to EUR 28 million were made available to redeployment, as the operations under consideration for the financial instruments under the Connecting Europe Facility were not yet sufficiently advanced for the European Investment Bank to issue payment requests before the end of year.

### 1.1.82 - Transport

1.1.82 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	1 448	0	0	0	0	73	1 521	1 489	97.9%	1 026	31	99.9%
PA	1 416	2	0	-42	-409	55	1 022	1 004	98.2%	1 312	16	99.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	3 510	787	1 489	217		103		3 892	11%			

Due to the low number of payment claims submitted EUR 23 million were redeployed, from article 06 02 51 *Completion of trans-European networks programme*, during the global transfer. Due to unforeseen delays another EUR 16 million in payment appropriations were released in the end of year transfer.

### 1.1.83 - Information and Communications Technology (ICT)

1.1.83 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	141	0	0	50	-3	4	192	192	100.0%	95	0	100.0%
PA	80	0	0	-33	-2	3	47	46	97.7%	25	0	98.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	159	46	192	0		0		304	92%			

The reinforcement of EUR 50 million of the Information and Communication Technologies (ICT)-strand of the Connecting Europe Facility (CEF), proposed in the DEC 09, was intended to frontload in 2016 the resources necessary to the creation of a new financial instrument in the area of broadband investment. The creation of the CEF Broadband Investment Fund was proposed by the European Investment Bank (EIB) to respond to the demand for financing of smaller-scale, higher-risk broadband projects across Europe, which currently do not have access to any European Union or EIB financial instruments. This initiative was decided after the adoption of the 2016 budget.

The CEF Broadband Investment Fund would provide equity or quasi-equity financing to small broadband projects. According to the Commission's preliminary assessment, a minimum of EUR 100 million of upfront budgetary commitments from the EU is necessary to cover the first-loss piece and to ensure that the fund reaches its optimal size (EUR 300-500 million). The EU contribution will indeed determine the fundraising capacity of the fund towards the EIB and private investors, and ultimately the total amount of new broadband investments the fund will leverage (estimated between EUR 1 billion and EUR 1.67 billion).

The reinforcement of EUR 50 million comes on top of commitments already made and in preparation, including the one made possible by internal transfers in 2016 budget, so as to achieve the objective of EUR 100 million dedicated to the CEF Broadband Investment Fund.

Later in the year, new developments have occurred in the implementation of the Information and Communication Technologies (ICT) strand of the Connecting Europe Facility (CEF), on one hand, and of the Erasmus+ programme, on the other. The Connecting Europe Facility (CEF) Debt Instrument, had not attracted any project related to Information and Communication Technologies (ICT), so that no payment will be made from CEF-ICT to the Debt Instrument this year (- EUR 18.6 million). The alternative to use the payment appropriations for the new CEF-ICT financial instrument - the Connecting Europe Broadband Fund (CEBF) did not materialise due to a disagreement on the role of national promotion banks in the procurement procedure which delayed the selection of the fund manager. This delayed the adoption of the financial management agreement and no payment to the CEBF in 2016 took place (EUR -14.3 million). This led to the transfer of EUR 33 million in payment appropriations from CEF-ICT to reinforce the Erasmus+ programme (proposed in the Global Transfer).

EUR millions

1.1.8X Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	1,976	1,975		15		1,960	4,752	41%
2015 Budget Final	1,435	1,434	3,408	877	892	2,516	4,472	56%
2016 Budget Final	2,134	2,134	5,542	838	1,730	3,811	5,336	71%
2017 Budget	2,547							
2018 Fin. Progr.	2,787							
2019 Fin. Progr.	3,928							
2020 Fin. Progr.	4,273							
<b>TOTAL</b>	<b>19,080</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 1.1.9 - Energy Projects to Aid Economic Recovery (EERP)

In November 2008, the Commission put forward a comprehensive European Economic Recovery programme (EERP) to exit from the crisis and coordinate recovery in Europe. Part of the EERP was to mobilise EU sources of funding to accelerate the implementation of major investment projects, notably in the energy sector.

EUR millions

1.1.9 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	0	0	0	0	0	0	0	0	0.0%	0	0	0.0%
PA	176	0	0	-29	27	19	192	189	98.2%	402	0	98.3%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	1 111	189	0	0		227		694	-37%			

The payment of EUR 29 million planned by the end of 2016 was postponed to 2017. The corresponding amount could therefore be redeployed, due to a delay of a beneficiary in submitting his request for an interim payment.

### Decentralised Agencies

This Sub-heading comprises subsidies to the European Chemicals Agency (ECHEA), the European GNSS Agency (GSA), the European Foundation for the Improvement of Living and Working Conditions, the European Agency for Safety and Health at Work, the European Aviation Safety

Agency (EASA), the European Maritime Safety Agency (EMSA), the European Railway Agency, the European Union Agency for Network and Information Security (ENISA), the Body of European Regulators for Electronic Communications (BEREC), the European Banking Authority (EBA), the European Insurance and Occupational Pensions Authority (EIOPA), the European Securities and Markets Authority (ESMA), the European Centre for the Development of Vocational Training (CEDEFOP) and the Agency for the Cooperation of Energy Regulators (ACER).

EUR millions

1.1.DAG Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	326	0	0	-14	0	22	334	327	97.9%	260	7	100.0%
PA	327	0	0	-15	1	22	334	326	97.4%	253	7	99.4%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	38	28	327	298		8		31	-19%			

The decrease of both commitment and payment appropriations was possible mainly due to the fact that the fee-income of the European Chemicals Agency (ECHEA) was higher than expected hence the required subsidy was lower than originally foreseen. The surplus in commitment appropriations was redeployed to the COSME financial instruments, and the corresponding payment appropriations were released as part of the Global Transfer exercise.

### Others

EUR millions

1a Other* Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	376	0	0	-2	-1	404	776	437	56.3%	450	332	98.0%
PA	359	1	0	-11	-13	350	686	401	58.5%	435	274	96.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	620	250	437	151		42		614	-1%			

\*Other actions and programmes, Pilot projects and preparatory actions, Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission

Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes is being implemented in two Joint Research Centre sites, Ispra and Karlsruhe. The under-spending in Ispra is attributed to a series of unfavourable circumstances, namely: slowdown of works in the controlled areas by lack of response of the local authorities in granting the requested authorisations for which the Commission opened an infraction procedure in 2016 towards the Member State regarding the implementation of the Nuclear Waste directive 2011/70; delays of certain contractors to invoice executed works, despite several reminders; and lower than expected consumption of some framework contracts providing services of different nature to the programme. The under-spending in Karlsruhe arises from delays in the procurement of equipment for the waste characterisation facility and delays in invoicing of services already performed by service providers. In total EUR 11 million are returned through transfers of payment appropriations. In addition EUR 13 million payment appropriations could be released from pilot projects.

## **MFF Heading 1b: Economic, Social and Territorial Cohesion**

Economic, social and territorial cohesion covers regional policy which aims at helping the least developed EU countries and regions to catch up with the rest, strengthening all regions' competitiveness and developing inter-regional cooperation.

EUR millions

1b Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	50 831	153	0	0	0	487	51 471	51 400	99.9%	69 246	43	99.9%
PA	48 844	15	-6 956	-254	419	575	42 642	37 804	88.7%	51 207	544	89.8%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	126 372	36 877	51 400	927		652		139 316		10%		

While implementation of commitment appropriations reached almost full implementation the implementation of payment appropriations reached 88.7% leaving an end-year surplus of EUR 4,3 billion following a significant decrease in appropriations of EUR 7.2 billion during the year through AB 4/2016 (EUR 7.0 billion) and transfers (EUR 254 million).

Following several years of constrained payment appropriations and accumulation of backlog of unpaid claims 2016 brought about a completely different situation. The abnormal backlog was fully phased out, in line with the 'payment plan' agreed with the Parliament and the Council in 2015, and for the first time since 2010, the appropriations available for the specific sub-heading were more than sufficient to cover the existing needs.

Having received the downwards-revised Member States' forecasts for cohesion in July, the Commission addressed the lower payment needs by proposing the reduction of payment appropriations by EUR 7.2 billion through amending budget 4/2016 (EUR 7.0 billion) and through the "Global Transfer" (EUR 254 million). Despite this significant decrease, payment appropriations still exceeded the needs, mostly because of the very low level of submission of Member States' payment claims for 2014-2020 programmes (compared to their July forecast only 50% of the forecasted amount of claims was submitted). As a result the year was closed with a significant surplus.

From the total reduction of payment appropriations during the year EUR 3.9 billion come from budget lines for the 2014-2020 programmes and EUR 3.3 billion come from completion lines for the and from the 2007-2013 programmes.

As for the end-year payment appropriations surplus, EUR 3.7 billion come from budget lines for the 2014-2020 programmes and EUR 0.6 billion come from completion lines for the 2007-2013 programmes.

The excess of payment appropriations for 2016 can be explained as follows:

For the *2014-2020 programmes* the level of payable claims actually submitted by the end of the year by Member States proved to be an unprecedented EUR 8 billion lower than the forecast, with 26 Member States submitting claims below their forecast.

A number of elements explain the delays in the implementation of the 2014-2020 programmes:

- The main legal bases for the 2014-2020 programming period were adopted later than the corresponding legal bases of the previous programming period;
- The new designation process of managing and certifying authorities at national level was introduced in order to avoid the delays observed at the start of the previous programming period linked to the acceptance by the Commission of the management and control systems. Evidence now shows that this new approach took longer than initially expected. Although

the designation of authorities does not prevent implementation of programmes on the ground it is nonetheless a prerequisite for the submission of interim payment claims;

- The new regulations have brought a series of improvements aimed at increasing the quality of programmes and projects, including a common strategy and stronger coordination requirements for all five European Strategic and Investment (ESI) Funds and the fulfilment of ex-ante conditionalities, which is essential to ensure that EU spending delivers the expected results in an efficient and effective manner. While these reforms are expected to bring significant benefits to the cohesion policy, they also require additional start-up time to put in place;
- The lack of any regulatory incentive to submit payment applications in 2016 due to the 'N+3' automatic decommitment target (the first decommitment target only applies end-2017).

With regard to the *2007-2013 programmes* it is important to note that the 2016 budget payment needs were estimated based on an expected end-2015 backlog of EUR 20 billion. However, the actual submission of payment claims was significantly lower than expected, leading to an end-2015 backlog of only EUR 8 billion. This can be explained by an increasing number of 2007-2013 programmes reaching the 95% payment ceiling (the remaining 5% will only be paid out at closure). All payable claims received during the year have been settled and the objective of fully phasing out the so-called “abnormal” backlog by end-2016 has been reached and the “normal” backlog mostly consists of amounts suspended or interrupted not yet lifted before closure which stands at EUR 2.3 billion. There was also a limited 'normal' backlog of less than EUR 1 billion, corresponding mainly to payment applications received after 28 December, too late to be paid in 2016.

A complete analysis of the implementation 2016 of the Structural Funds will be presented in the Commission staff working paper *Analysis of the budgetary implementation of the Structural and Cohesion funds in 2016* expected to be published in May 2017.

### 1.2.11 - Regional Convergence (Less Developed Regions)

"Less developed regions" are the European regions whose GDP is less than 75 % of the EU average. Funding is made available through the European Regional Development Fund and the European Social fund.

EUR millions

1.2.11 Implementation Table												
Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.	
CA	24 767	146	0	-15	42	24 939	24 897	99.8%	35 724	42	100.0%	
PA	27 988	0	-3 314	-254	-660	117	23 877	21 675	90.8%	27 818	109	91.2%
RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL				
69 135	21 509	24 897	166		545		71 813	4%				

There was almost full implementation of commitment appropriations during 2016. The implementation of payment appropriations reached 91% leaving an end-year surplus of EUR 2.1 billion following a significant decrease in appropriations of EUR 4.2 billion during the year through AB 4/2016 (EUR 3.3 billion) and transfers (EUR 0.9 billion).

Appropriations for the *2007-2013 programmes* were decreased by EUR 2.3 billion (EUR 1,7 billion through AB 4/2016 and EUR 0,6 billion through transfers) leaving an end-year surplus of EUR 0.4 billion.

Appropriations for the *2014-2020 programmes* were decreased by EUR 1.9 billion through AB 4/2016 (EUR 1.6 billion) and through transfers (EUR 0.3 billion) leaving an end-year surplus of EUR 1.7 billion.

The reason for the end-year surplus is the fact that the payment claims submitted by Member States were significantly lower than their own revised forecasts during the year. More detailed information as to the underlying causes of the surplus as well as to the reasons allowing for the reduction of appropriations during the year is provided in the overview for Sub-heading 1a, earlier in this document.

EUR millions

1.2.11 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	22 854	11 276		679		10 597	61 866	17%
Transfer*	-5 970							
2015 Budget Final	29 805	35 406	46 682	3 444	4 123	42 558	69 135	62%
2016 Budget Final	24 767	24 752	71 433	9 317	13 440	57 993	71 813	81%
2017 Budget	26 122							
2018 Fin. Progr.	27 012							
2019 Fin. Progr.	27 917							
2020 Fin. Progr.	28 806							
<b>TOTAL</b>	<b>181 312</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 1.2.12 - Transition Regions

Transition regions are the European regions whose GDP is between 75 % and 90 % of the EU average. They receive support from the European Regional Development Fund and from the European Social fund.

EUR millions

1.2.12 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	5 029	0	0	0	-4	1	5 026	5 025	100.0%	6 895	1	100.0%
PA	2 788	0	-828	0	-72	1	1 889	1 503	79.5%	786	0	79.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	8 873	1 453	5 025	50		14		12 382	40%			

There was full implementation of commitment appropriations during 2016. The implementation of payment appropriations reached 80% leaving an end-year surplus of EUR 0.4 billion following a significant decrease in appropriations of EUR 0.9 billion during the year through AB 4/2016 (EUR 0.8 billion) and transfers (EUR 0.1 billion).

The reduction in payment appropriations as well as the end-year surplus concerned appropriations for the *2014-2020 programmes*.

The reason for the end-year surplus is the fact that the payment claims submitted by Member States were significantly lower than their own revised forecasts during the year. More detailed information as to the underlying causes of the surplus as well as to the reasons allowing for the reduction of appropriations during the year is provided in the overview for Sub-heading 1a, earlier in this document.

EUR millions

1.2.12 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	4 836	2 874		164		2 710	2 771	98%
Transfer*	-1 566							
2015 Budget Final	6 501	6 895	9 769	785	949	8 820	8 873	99%
2016 Budget Final	5 029	5 025	14 794	1 501	2 450	12 344	12 382	100%
2017 Budget	5 627							
2018 Fin. Progr.	5 739							
2019 Fin. Progr.	5 854							
2020 Fin. Progr.	5 970							
<b>TOTAL</b>	<b>37 990</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 1.2.13 - Competitiveness (More Developed Regions)

"More developed regions" are the European regions whose GDP is above 90 % of the EU average. Funding is made available through the European Regional Development Fund and the European Social fund.

EUR millions

1.2.13 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	7 905	0	0	0	-5	2	7 903	7 903	100.0%	10 710	0	100.0%
PA	8 341	0	-2 577	0	-77	0	5 687	4 818	84.7%	7 563	0	84.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	19 157	4 602	7 903		216		7		22 235		16%	

There was full implementation of commitment appropriations during 2016. The implementation of payment appropriations reached 85% leaving an end-year surplus of EUR 0.9 billion following a significant decrease in appropriations of EUR 2.7 billion during the year through AB 4/2016 (EUR 2.6 billion) and transfers (EUR 0.1 billion).

Appropriations for the *2007-2013 programmes* were decreased by EUR 0.9 billion through AB 4/2016 leaving an end-year surplus of EUR 0.2 billion.

Appropriations for the *2014-2020 programmes* were decreased by EUR 1.7 billion through AB 4/2016 (EUR 1.5 billion) and through transfers (EUR 0.3 billion) leaving an end-year surplus of EUR 0.7 billion.

The reason for the end-year surplus is the fact that the payment claims submitted by Member States were significantly lower than their own revised forecasts during the year. More detailed information as to the underlying causes of the surplus as well as to the reasons allowing for the reduction of appropriations during the year is provided in the overview for Sub-heading 1a, earlier in this document.



EUR millions

1.2.13 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	7 661	4 793		281		4 512	16 292	28%
Transfer*	-1 338							
2015 Budget Final	9 155	10 683	15 475	1 319	1 600	13 876	19 157	72%
2016 Budget Final	7 905	7 900	23 376	2 502	4 102	19 274	22 235	87%
2017 Budget	8 251							
2018 Fin. Progr.	8 427							
2019 Fin. Progr.	8 602							
2020 Fin. Progr.	8 773							
<b>TOTAL</b>	<b>57 437</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 1.2.14 - Outermost and Sparsely Populated Regions

Areas that are naturally disadvantaged from a geographical viewpoint (remote, mountainous or sparsely populated areas), as well as outermost areas benefit from a specific assistance from the European Regional Development Fund to address possible disadvantages.

EUR millions

1.2.14 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	218	0	0	0	0	0	218	218	100.0%	279	0	100.0%
PA	108	0	-10	0	0	0	98	85	87.2%	25	0	87.2%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL			
	391	78	218	8			0	523	34%			

There was almost full implementation of commitment appropriations during 2016. The implementation of payment appropriations reached 87% leaving an end-year surplus of EUR 12.6 million following a decrease in appropriations of EUR 10 million during the year through AB 4/2016.

EUR millions

1.2.14 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	209	144		7		137	137	100%
Transfer*	-65							
2015 Budget Final	279	279	423	25	32	391	391	100%
2016 Budget Final	218	218	640	85	117	523	523	100%
2017 Budget	222							
2018 Fin. Progr.	226							
2019 Fin. Progr.	231							
2020 Fin. Progr.	236							
<b>TOTAL</b>	<b>1 555</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 1.2.15 - Cohesion Fund

The Cohesion fund aims at reducing economic and social shortfall, as well as stabilising the economy of Member States whose Gross domestic product (GDP) per inhabitant is less than 90 % of the EU average.

EUR millions

1.2.15 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	8 738	0	0	0	-6	21	8 753	8 753	100.0%	10 979	0	100.0%
PA	6 616	0	0	0	789	29	7 435	7 423	99.8%	12 087	0	99.9%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	22 223	7 400	8 753	23		55		23 497	6%			

There was full implementation of commitment appropriations and very close to full implementation of payment appropriations during 2016 following a reinforcement of the latter by EUR 0.8 billion through internal transfers.

Payment appropriations for the *2007-2013 programmes* were reinforced by EUR 0.7 billion during the year and were fully implemented by the year-end.

Payment appropriations for the *2014-2020 programmes* were also reinforced by EUR 0.1 billion not all of which was implemented leaving a small year-end surplus of EUR 11 million.

EUR millions

1.2.15 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	7 939	5 348		204		5 144	23 516	22%
Transfer*	-1 827							
2015 Budget Final	10 173	10 935	16 283	1 216	1 420	14 862	22 223	67%
2016 Budget Final	8 738	8 732	25 015	4 191	5 611	19 403	23 497	83%
2017 Budget	9 056							
2018 Fin. Progr.	9 394							
2019 Fin. Progr.	9 754							
2020 Fin. Progr.	10 065							
<b>TOTAL</b>	<b>63 292</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 1.2.2 - European Territorial Cooperation

The European territorial cooperation scheme helps regions across Europe to work together to address shared problems. Funding is made available through the European Regional Development Fund.

EUR millions

1.2.2 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	1 049	7	0	0	0	0	1 056	1 049	99.3%	1 091	0	99.3%
PA	923	0	-227	0	28	4	728	711	97.7%	1 288	0	97.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	1 880	679	1 049	33		0		2 217	18%			

There was almost full implementation of commitment appropriations during 2016. The implementation of payment appropriations reached 98% leaving a small end-year surplus of EUR 12 million following a net decrease of appropriations by EUR 0.2 billion during the year through AB 4/2016 and internal transfers.

The whole decrease in payment appropriations came from the *2007-2013 programmes* while the rest of the appropriations were fully implemented by the year-end.

The small year-end surplus came from payment appropriations for the *2014-2020 programmes*.

EUR millions

1.2.2 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	506	102		20		82	2 102	4%
Transfer*	-353							
2015 Budget Final	1 048	1 038	1 139	165	185	955	1 880	51%
2016 Budget Final	1 049	970	2 109	301	486	1 623	2 217	73%
2017 Budget	1 940							
2018 Fin. Progr.	1 934							
2019 Fin. Progr.	1 973							
2020 Fin. Progr.	2 012							
<b>TOTAL</b>	<b>10 108</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 1.2.31 - Technical Assistance and Innovative Actions

EUR millions

1.2.31 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	201	0	0	0	30	0	231	211	91.4%	173	0	91.5%
PA	174	14	0	0	18	0	207	179	86.9%	162	13	86.9%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	171	72	211	108		27		176		3%		

Implementation of commitment appropriations reached 91% while that of payment appropriations reached 87% during 2016 leaving unused commitments of EUR 20 million and a surplus of payment appropriations of EUR 28 million at the year-end.

The under-implementation of technical assistance appropriations in 2016 is mainly due to the following reasons:

- the cancellation or postponement to 2017 of evaluation activities, audits, studies, organisation of workshops as a result of the late adoption of operational programmes;
- lengthy negotiation procedures with International Organisations (OECD and World Bank);
- The actual costs of certain IT contracts being eventually lower than foreseen at the time that the 2016 budget was prepared.

EUR millions

1.2.31 Cumulative Programme Table (current MFF 2014-2020 only) [version 2017-03-30]								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	189	193		49		144	168	86%
2015 Budget Final	193	173	366	155	204	162	171	94%
2016 Budget Final	201	211	577	177	381	176	176	100%
2017 Budget	216							
2018 Fin. Progr.	236							
2019 Fin. Progr.	243							
2020 Fin. Progr.	248							
<b>TOTAL</b>	<b>1,526</b>							

### 1.2.4 - European Aid to the Most Deprived (FEAD)

The Fund for European Aid to the Most Deprived (FEAD) supports EU countries' actions to provide material assistance to the most deprived. This includes food, clothing and other essential items for

personal use, e.g. shoes, soap and shampoo. Material assistance needs to go hand in hand with social inclusion measures, such as guidance and support to help people out of poverty. National authorities may also support non-material assistance to the most deprived people, to help them integrate better into society.

EUR millions

1.2.4 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	536	0	0	0	0	0	536	535	99.9%	537	0	99.9%
PA	461	0	0	0	0	0	462	278	60.3%	46	0	60.3%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	584	248	535	30		0		840		44%		

There was full implementation of commitment appropriations during 2016. The implementation of payment appropriations though only reached 60% leaving an end-year surplus of EUR 0.2 billion.

The significantly lower than forecast payments are due to the delayed designation from Member States of the responsible authorities for FEAD. Moreover, Member States are not obliged from a regulatory point of view to provide an indicative timing of designation of authorities nor forecast of payments, which leads the Commission to prepare the budget using forecasts which are not based on any feedback from Member States.

EUR millions

1.2.4 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	515	502		410		92	92	100%
2015 Budget Final	525	537	1 039	46	455	584	583	100%
2016 Budget Final	536	535	1 574	278	733	841	840	100%
2017 Budget	546							
2018 Fin. Progr.	557							
2019 Fin. Progr.	568							
2020 Fin. Progr.	580							
<b>TOTAL</b>	<b>3 827</b>							

### 1.2.5 - Youth Employment Initiative (Specific Top-up Allocation)

The Youth employment initiative supports young people not in education, employment or training in the Union's regions with a youth unemployment rate in 2012 at above 25 %. The initiative focuses on integrating these young people into the labour market.

EUR millions

1.2.5 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	0	0	0	0	0	420	420	420	100.0%	1 637	0	0.0%
PA	1 050	0	0	0	0	420	1 470	347	23.6%	1 035	420	33.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	2 142	347	420	0		0		2 215		3%		

The total YEI allocation (EUR 3 211 million) was fully frontloaded in terms of commitments to 2014 and 2015. In 2016 further commitments of EUR 420.1 million were made. This amount corresponds to the part of additional initial pre-financing paid to YEI programmes in 2015 which was recovered in 2016 in line with the provisions of Regulation 2015/779. These recoveries don't constitute financial corrections and don't reduce the support from the Fund. The recovery process was completed in 2016 and generated EUR 420.1 million assigned revenue in both commitment and payment appropriations.

Taking into account these additional payment appropriations, the available 2016 payment credits amounted to EUR 1 470 billion, including EUR 1 050 voted budget.

The implementation of payment appropriations only reached 33% of voted budget leaving a substantial end-year surplus of EUR 0.7 billion. However, it should be noted that at the end of 2016 there was also a significant amount of payable claims for the YEI (EUR 312.7 million) which were received too late to be paid in the same year and constituted the so called "normal" backlog.

The basic reason for the payment end-year surplus is the fact that Member States declarations of expenditure for Youth employment initiative (YEI) have significantly deviated from the forecasts provided by them by the end of July 2016.

EUR millions

Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	1 804	1 574		34		1 540	1 540	100%
Transfer*	-97							
2015 Budget Final	1 505	1 637	3 211	1 035	1 069	2 142	2 142	100%
2016 Budget Final	0	420	3 631	347	1 416	2 215	2 215	100%
2017 Budget	0							
2018 Fin. Progr.	0							
2019 Fin. Progr.	0							
2020 Fin. Progr.	0							
<b>TOTAL</b>	<b>3 211</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 1.2.6 - Contribution from the Cohesion Fund to CEF

EUR millions

	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	2 377	0	0	0	0	0	2 377	2 377	100.0%	1 217	0	100.0%
PA	383	0	0	0	397	2	782	778	99.5%	394	2	99.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	1 806	487	2 377		291		3		3 402		88%	

There was full implementation of commitment appropriations and very close to full implementation of payment appropriations during 2016 following a reinforcement of the latter by EUR 0.4 billion through internal transfers.

Payment appropriations were reinforced in order to cover pre-financing needs from a call for proposals which was not foreseen for 2016 at the time the budget was prepared.

EUR millions

Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	983	983		0		983	983	100%
2015 Budget Final	1,217	1,217	2,200	394	394	1,806	1,806	100%
2016 Budget Final	2,377	2,377	4,577	777	1,171	3,402	3,402	100%
2017 Budget	1,593							
2018 Fin. Progr.	1,655							
2019 Fin. Progr.	1,700							
2020 Fin. Progr.	1,781							
<b>TOTAL</b>	<b>11,306</b>							

## Others

This item covers Pilot projects and Preparatory actions for Cohesion.

EUR millions

1b Other* Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	13	0	0	0	0	0	13	13	100.0%	4	0	100.0%
PA	12	0	0	0	-4	0	8	7	85.5%	4	0	85.5%
RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments	Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL						
11	5	13	2	1	15	38%						

\*Other actions and programmes, Pilot projects and preparatory actions, Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission

There was full implementation of commitment appropriations and implementation of payment appropriations reached 86% resulting in a small end-year surplus.

## **MFF Heading 2: Sustainable Growth: Natural Resources**

Sustainable Growth: Natural Resources includes the common agricultural policy (market-related expenditure and direct payments under the EAGF as well as rural development under the EAFRD), common fisheries policy, and environmental/climate change measures.

EUR millions

2 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	62 484	410	-15	0	0	4 072	66 952	64 547	96.4%	67 375	2 368	99.3%
PA	55 121	430	-148	244	-2	3 821	59 464	57 412	96.5%	58 066	1 965	98.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	28 191	12 605	64 547	44 806		1 378		33 947	20%			

This heading recorded almost full implementation in 2016 for both commitments and payments after the carryover. The very limited under-implementation originated mostly from the European Agricultural Guarantee Fund (EAGF) for non-differentiated appropriations as well as European Maritime and Fisheries Fund (EMFF) and Environment and climate action (LIFE programme) for payments.

Implementation of commitment appropriations reached 96% following a small reduction through AB 4/2016. From the end-year surplus of EUR 469 million appropriations of EUR 433 million have been carried over to 2017. Implementation of payment appropriations was close to 97% following a net increase through AB 4/2016 and transfers of EUR 94 million during the year. From the end-year surplus of EUR 722 million appropriations of EUR 630 million have been carried over to 2017.

In addition, from the available assigned revenue appropriations of EUR 4.1 billion in commitments EUR 2.1 billion have been used while the remaining EUR 1.9 billion have been carried over to 2017. From the available EUR 3.8 billion in payment appropriations EUR 2.4 billion have been used while the remaining EUR 1.3 billion have been carried over to 2017.

The end-year surplus and carryovers referred to above concern mainly appropriations for market related expenditure and direct payments from the European Agricultural Guarantee Fund (EAGF), the European Agricultural Fund for Rural Development (EAFRD), the European Maritime and Fisheries Fund (EMFF) and Environment and Climate Action (LIFE). More detailed information is provided in the sections that follow.

### *2.0.10 - European Agricultural Guarantee Fund (EAGF) – Market-related Expenditure and Direct Payments*

The European Agricultural Guarantee Fund (EAGF) primarily finances direct payments to farmers and measures regulating or supporting agricultural markets.

EUR millions

2.0.10 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	42 220	410	-1	0	-1	3 424	46 051	44 285	96.2%	44 948	1 737	98.9%
PA	42 212	424	0	-1	-1	3 424	46 057	44 084	95.7%	44 940	1 935	98.4%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	49	24	44 285	44 060		3		247	401%			

Implementation of commitment appropriations, excluding assigned revenue, reached almost 99% following minor decreases through AB 4/2016 and transfers of EUR 2.3 million during the year. From the end-year surplus of EUR 462 million appropriations of EUR 433 million have been

carried over to 2017. Implementation of payment appropriations was slightly over to 98% following a net decrease through transfers of EUR 2.5 million during the year. From the end-year surplus of EUR 667 million appropriations of EUR 630 million have been carried over to 2017. In addition, from available assigned revenue appropriations of EUR 3.4 billion, in both commitments and payments, EUR 2.1 billion have been used during 2016 and EUR 1.3 billion have been carried over to 2017.

With regard to the end-year surplus, based on Article 169(3) of the Regulation (EU, Euratom) No 966/2012 and Article 26 of Regulation (EU) No 1306/2013, non-committed appropriations of the EAGF under shared management may be carried over to the following financial year, respecting the limit of 2% of the initial appropriations or the amount of the adjustment of direct payments for financial discipline as referred to in Articles 25 and 26 of Regulation (EU) No 1306/2013 which was applied during the preceding financial year. In accordance with Article 26(5) of the same regulation, this amount will be reimbursed to the final recipients subject to the adjustment rate. Therefore, a total amount of EUR 441.6 million of non-committed appropriations was transferred from item 05 03 10 00 – Reserve for crisis in the agricultural sector, to item 05 03 09 00 – Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline. The amount of EUR 433.1 million carried over from article 05 03 09 00 to budget 2017 corresponds to the amount of financial discipline applied in the 2016 financial year and remains within the 2% limit above-mentioned. This amount has been made available to the Member States for reimbursement in 2017. The remaining amount on item 05 03 09 00 could not be carried over and was therefore left unconsumed.

This Sub-heading can be broken down into two main chapters, a) Interventions in agricultural markets and b) Direct Payments.

#### *Chapter 05 02 - Interventions in agricultural markets*

2.0.10 Implementation Table - Chapter: 05 02												EUR millions
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	2 673	0	0	0	0	600	3 273	3 154	96.4%	2 667	119	100.0%
PA	2 661	0	0	0	0	600	3 261	3 131	96.0%	2 666	128	99.5%
	RAL as at 01.01.2016	Payment of RAL		Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL
	2	1		3 154		3 129		0		25		1 445%

#### *Article 05 02 04 – Food programmes*

Budget year 2013 was the last year of implementation of the food programmes under the EAGF. However, Member States recovered previously paid aids amounting to EUR 3.2 million which were returned to this article of the budget.

#### *Article 05 02 06 – Olive oil*

The good execution was due to the higher expenditure incurred by some Member States for the 2015/2016 and the 2016/2017 work programmes included in their quality improvement measures compared to previous years.

#### *Article 05 02 08 – Fruits and vegetables*

The execution level for this article of the budget is the net result of the different execution levels of the schemes funded by this article's available appropriations which include the revenue assigned to this sector. Member States incurred expenditure for this sector which was lower than the needs foreseen in the 2016 budget. Specifically, the operational funds for producer organisations were well executed. However, lower expenditure was incurred by Member States both for the aid to producer groups for preliminary recognition and for the school fruit scheme as they did not take up



the entire increased envelope decided for the 2014/2015 school year onwards. Finally, for the temporary exceptional measures adopted by the Commission after the Russian ban on imports, Member States incurred significantly higher expenditure compared to the initially estimated amount.

#### Article 05 02 09 – Wine

The under-execution was due to the lower expenditure incurred by some Member States for their national wine programmes compared to their respective ceilings for these programmes.

#### Article 05 02 10 – Promotion

Member States did not pay all the amounts foreseen in the budget for promotion activities on the basis of the promotion decisions taken by the Commission.

#### Article 05 02 11 – Other plant products/measures

The over-execution was due to the higher expenditure incurred by some Member States for their POSEI-market measures programmes, approved by the Commission, compared to the expenditure foreseen in the 2016 budget for these programmes.

#### Article 05 02 12 – Milk and milk products

The under execution for this article is due to lower intake of quantities for private storage aid of skimmed milk powder and butter than initially foreseen. The targeted aid under exceptional measures was entirely budgeted under this article for an amount of EUR 420 million. However, Member States decided to use also part of this aid to support the beef and veal, sheep and goat and pig meat sectors. The total expenditure amounted to EUR 414.7 million, of which EUR 308.2 million for milk.

#### Article 05 02 13 – Beef and veal

The over-execution for this article is due to the targeted aid under exceptional measures of which EUR 29.6 million were spent for beef and veal.

#### Article 05 02 14 – Sheep and goat

The over-execution for this article is due to the targeted aid under exceptional measures of which EUR 1.8 million were spent for sheep and goat.

#### Article 05 02 15 – Pigmeat, eggs and poultry, beekeeping and other animal products

The over-execution was due to the expenditure incurred by Member States for late payments of the 2014 beekeeping programme, particularly in one Member State, as well as the use of the targeted aid under exceptional measures for an amount of EUR 74.9 million for pig meat.

#### *Chapter 05 03 - Direct Payments*

EUR millions

2.0.10 Implementation Table - Chapter: 05 03												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	39 446	410	0	0	-53	2 824	42 626	40 984	96.1%	42 168	1 618	98.9%
PA	39 446	410	0	0	-53	2 824	42 626	40 809	95.7%	42 168	1 794	98.4%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016			Payments on 2016 commitments	Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	0	0	40 984			40 809	0		175		0%	

The execution level for this chapter of the budget is the net result of the different execution levels of the schemes funded by this article's available appropriations which include the revenue assigned to this chapter. Financial year 2016 was the first year of application of direct payments as introduced

by the 2013 reform of the Common Agricultural Policy and certain Member States had delays caused by the implementation of the reform. This also affected the overall execution level with expenditure slightly lower than the needs in the 2016 budget (98%).

Article 05 03 01 – Decoupled direct payments

The expenditure incurred by Member States for this Article reached 96% of the estimated 2016 budgetary needs for decoupled direct payments and it concerned mainly the basic payment scheme (BPS), the payment for agricultural practices beneficial for the climate and the environment ("Greening") and the single area payment scheme (SAPS). The under execution was partly caused by a transfer of appropriations to the small farmers scheme under Article 05 03 02 for which no budget was set in 2016. The payment for young farmers was significantly under-implemented.

Article 05 03 02 – Other direct payments

Expenditure for this budget article was considerably higher than the needs foreseen in the 2016 budget. This over-implementation resulted mainly from the expenditure to the small farmers scheme based on transfers from other budget lines as explained under the previous paragraph. The highest expenditure under this Article was paid to the voluntary coupled support.

*2.0.20 - European Agricultural Fund for Rural Development (EAFRD)*

The European Agricultural Fund for Rural Development (EAFRD) finances the EU's contribution to rural development programmes. The EU's rural development policy helps the rural areas of the EU to meet the wide range of economic, environmental and social challenges of the 21st century. Frequently called "the second pillar" of the Common Agricultural Policy (CAP), it complements the system of direct payments to farmers and measures to manage agricultural markets (the so-called "first pillar").

EUR millions

2.0.20 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	18 676	0	0	0	1	625	19 302	18 683	96.8%	20 138	617	100.0%
PA	11 746	2	0	265	1	375	12 389	12 370	99.8%	11 793	14	99.9%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	24 643	11 855	18 683	516		1 316		29 641	20%			

*Article 05 04 02 – Rural development financed by EAGGF Guidance section (2000-2006 programmes)*

Regarding the 2000-2006 programmes (Objective 1, PEACE and Leader), no appropriations were foreseen in the 2016 budget as most of the closure payments were made in previous years. Only few payments had to be made following a closure of one Objective 1 programme for a total amount of EUR 40 million and one reimbursement for LEADER+ following a ruling of the Court of Justice for a total of EUR 7.4 million. The payment was possible thanks to transfers from other rural development (RD) lines and available assigned revenue.

*Article 05 04 05 – Rural development programmes 2007-2013*

No commitment appropriations were foreseen in the 2016 budget for the programming period 2007-2013. For payments, implementation attained EUR 4.5 billion. This represents 100% of the appropriations from the voted budget (EUR 3.2 billion) plus the assigned revenue carried over from 2015 (EUR 23 million), the major part of the assigned revenue collected in 2016 (EUR 324 million), several transfers from the other RD budget items (EUR 649 million) and EUR 265 million through the end-of-year transfer. In 2016, 64 out of the 92 programmes have been closed and closure payments totalled EUR 2.7 billion.

## Article 05 04 60 – Rural development programmes 2014-2020

For commitments, the implementation attained EUR 18.7 billion, which represents almost 100% of the appropriations available in 2016. The commitment appropriations included the 2014 appropriations reprogrammed over 2015 and 2016 in accordance with article 19 of the MFF Regulation (EUR 8.7 billion). As regards payments, the implementation amounted to EUR 7.8 billion, which represents 92% of the appropriations from the voted budget.

EUR millions

2.0.20 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	13 990	3 310		230		3 080	16 550	19%
Transfer*	-8 705							
2015 Budget Final	18 170	20 136	23 446	5 265	5 495	17 951	24 643	73%
2016 Budget Final	18 676	18 675	42 121	7 827	13 322	28 799	29 641	97%
2017 Budget	14 366							
2018 Fin. Progr.	14 381							
2019 Fin. Progr.	14 330							
2020 Fin. Progr.	14 333							
<b>TOTAL</b>	<b>99 541</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

## 2.0.31 - European Maritime and Fisheries Fund (EMFF)

The Common Fisheries Policy (CFP) is a set of rules for managing European fishing fleets and for conserving fish stocks. The European Maritime and Fisheries Fund (EMFF) supports the implementation of the CFP with the necessary financial resources. The fund focuses on funding projects which promote a sustainable future for the European fishing industry and coastal communities with particular focus on the rebuilding of fish stocks, reducing the impact of fisheries on the marine environment, and the progressive elimination of wasteful discarding practices.

EUR millions

2.0.31 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	897	0	-5	0	0	1	893	888	99.5%	1 651	1	99.7%
PA	571	1	-139	0	0	1	434	416	95.9%	786	2	96.2%
	RAL as at 01.01.2016	Payment of RAL		Commitments 2016		Payments on 2016 commitments	Decommitments 2016		RAL as at 31.12.2016			Evolution of the RAL
	2 169	400		888		16	47		2 595			20%

The AB 4/2016 brought a EUR 118 million decrease in payment appropriations under shared management and EUR 21 million under direct management.

- Concerning the EMFF under shared management, the reduction was necessary due to the downwards revision in the forecasts submitted by Member States at the end of July (also adjusting for historical recurrent over-estimation) and the delayed timetable for the designation of the national authorities for 20 Member States.
- As regards the EMFF under direct management, this was due to the fact that the extensions of the duration for a number of actions have decreased the payment needs in 2016 and to the decommitment of part of the corresponding outstanding commitments (RAL).

Implementation of budgetary appropriations reached 99.5%. For the shared management component of EMFF and the completion of European Fisheries Fund (EFF), under-implementation of payment appropriations amounted to EUR 11 million.

- With regard to the completion of the EFF, one Member State was not able to provide the required complementary information before year-end, which did not allow the Commission to make a final interim payment of an amount of EUR 5.4 million.
- For the EMFF, interim payment claims sent by Member States in 2016 were by EUR 5.3 million lower than their corresponding forecasts.

The rest of the under-implementation stems from the direct management component of the EMFF. Several invoices were not sent by beneficiaries in 2016 as initially announced to the Commission before the "Global Transfer". In addition, some invoices could not be paid and were suspended, as the underlying reports could not be approved due to missing information from the beneficiaries.

EUR millions

2.0.31 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	861	90		7		83	1 549	5%
Transfer*	-741							
2015 Budget Final	1 623	1 650	1 740	172	179	1 561	2 169	72%
2016 Budget Final	891	888	2 628	229	408	2 220	2 595	86%
2017 Budget	912							
2018 Fin. Progr.	934							
2019 Fin. Progr.	942							
2020 Fin. Progr.	960							
<b>TOTAL</b>	<b>6 382</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 2.0.32 - Sustainable Fisheries Partnership Agreements (SFPAs) and Compulsory Contributions to Regional Fisheries Management Organisations (RFMOs) and to Other International Organisations

EUR millions

2.0.32 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	140	0	-4	0	0	3	139	134	96.8%	135	2	98.4%
PA	139	0	-7	0	0	3	135	123	91.2%	126	2	92.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	25	6	134		117		5		31		26%	

The presentation of the initial budget in the above table also includes the corresponding appropriations in the reserves (EUR 83 million on line 40 02 41). Commitment appropriations of EUR 78 million and payment appropriations of EUR 77 million were moved to the main operational line (11 03 01) in order to cover for the following fisheries partnership agreements:

- Mauritania: EUR 59.1 million in both commitment and payment appropriations;
- Liberia: EUR 0.6 million in both commitment and payment appropriations;
- Greenland: EUR 17.8 million in commitment and EUR 16.1 million in payment appropriations
- Cook Islands: EUR 0.7 million in both commitment and payment appropriations.

In addition, appropriations in the reserve were reduced through AB 4/2016 by EUR 3,8 million in commitment appropriations and EUR 6.7 million in payment appropriations reflecting the status of the negotiations and the evaluation of the possible dates of entry into force.

## 2.0.4 - Environment and Climate Action (LIFE)

The Life Programme aims at improving the implementation of EU environment and climate policy and legislation. The programme will contribute to the shift towards a resource-efficient, low-carbon and climate resilient economy, to the protection and improvement of the quality of the environment and to halting and reversing biodiversity loss.

EUR millions

2.0.4 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	463	0	0	0	0	8	471	465	98.7%	437	6	100.0%
PA	355	3	0	-11	0	6	354	329	93.0%	341	8	94.2%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	1 270	307	465	22		1		1 404		11%		

The main adjustments concerned the decrease of payment appropriations for articles 34 02 02 *Increasing the resilience of the Union to climate change* (EUR 5.3 million) and 07 02 02 *Halting and reversing biodiversity loss* (EUR 3.1 million), due to the fact that the implementation of the financial instrument called 'Natural Capital Financial Facility' (NCFF), indirectly managed and entrusted to the European Investment Bank (EIB), was delayed. In the August 2016 report of implementation only two projects out of ten were identified as advanced enough to be validated by the EIB Board in 2016. The article 07 02 01 *Contributing to a greener and more resource-efficient economy and to the development and implementation of Union environmental policy and legislation*, was adjusted downwards by EUR 2.6 million as some procurement payments were delayed to 2017.

The under-implementation in LIFE programme concerns mostly the financial instrument Private Finance for Energy Efficiency (PF4EE), where three new operations were signed only at the end of December 2016 with resulting payments to collateral accounts only made in 2017. Consequently, the amounts available on the EIB account were enough to cover their needs for 2016. Creating excessive balances on fiduciary accounts in the EIB would not have been sound financial management, so the decision was made not to proceed with further payments until the year end.

EUR millions

2.0.4 Cumulative Programme Table (current MFF 2014-2020 only)									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF	
2014 Budget Final	403	402		20		382	1 176	33%	
2015 Budget Final	435	434	837	150	170	667	1 270	53%	
2016 Budget Final	463	463	1 300	174	344	955	1 404	68%	
2017 Budget	494								
2018 Fin. Progr.	524								
2019 Fin. Progr.	556								
2020 Fin. Progr.	581								
<b>TOTAL</b>	<b>3 455</b>								

## Decentralised Agencies

EUR millions

2.0.DAG Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	49	0	-3	0	0	11	57	53	92.5%	58	4	100.0%
PA	49	0	-3	0	0	11	57	53	92.5%	58	4	100.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	3	3	53	50		0		3		0%		

This sub-category consists of contributions to the European Chemicals Agency (Activities in the field of biocides legislation and Activities in the field of legislation on import and export of dangerous chemicals), the European Environment Agency and the European Fisheries Control Agency.

A reduction in both commitment and payment appropriations of EUR 2.9 million through AB 4/2016 came from the contribution of the EU budget to the Biocides activities of the European Chemicals Agency (ECHA) in Helsinki. Fee income from industry was higher than expected, reducing accordingly the need in 2016 for the balancing contribution.

### Others

EUR millions

2 Other* Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	40	0	-1	0	0	0	39	38	98.9%	7	0	99.0%
PA	48	0	0	-9	-1	0	38	36	94.0%	22	0	94.1%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	31	11	38	26		6		27	-13%			

\*Other actions and programmes, Pilot projects and preparatory actions, Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission

This section includes "Other Actions and Measures" (practically only one action that concerns the Dairy products distribution as urgent response to humanitarian crises), "Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission" (practically only the Union participation at the 'Feeding the Planet - Energy for Life' World Exposition) and "Pilot projects and preparatory actions".

During 2016 there was a reduction in commitment appropriations by EUR 1.4 million through AB 4/2016 that corresponds to two pilot projects for which further analysis revealed that the projects in question wouldn't not be implemented as they fall under the scope of ongoing initiatives under Horizon 2020

Payment appropriations of EUR 8.7 million have been reduced through the Global transfer. EUR 6 million concerned appropriations for the Dairy products distribution as urgent response to humanitarian crises. All the appropriations on this budget line are implemented through one grant agreement. For operational reasons, the grant will operate until 2017 instead of finishing still in 2016. As the final payment (20%) is only due in 2018, EUR 6 million were made available through the Global transfer. EUR 2.7 million concerned 7 Pilot projects and 3 Preparatory actions for which payment requirements for 2016 were lower than originally foreseen.

## **MFF Heading 3: Security and Citizenship**

Security and citizenship includes justice and home affairs, border protection, immigration and asylum policy, public health, consumer protection, culture, youth, information and dialogue with citizens.

EUR millions

3 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	4 052	0	240	0	0	131	4 423	4 336	98.0%	2 826	82	99.9%
PA	3 022	9	0	52	-5	117	3 195	3 077	96.3%	2 019	93	98.8%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	3 137	1 396	4 336	1 681		228		4 167		33%		

Commitment appropriations in Heading 3 (Security and Citizenship) were essentially fully implemented and very limited amounts of payment appropriations were left unused by the end of the year. In March 2016 a new instrument for emergency support within the Union (MFF 3.0.12) was established which was provided with EUR 249 million of commitment and EUR 140 million of payment appropriations mainly through amending budgets 1 and 4 as well as transfers from the Asylum, Migration and Integration Fund (AMIF). Through the same mechanisms, also the Internal Security fund was reinforced by EUR 88 million in commitment and EUR 83 million in payment appropriations.

Given the absence of any margin in heading 3, these increases in commitment appropriations required the mobilisation of the Contingency Margin (a last resort instrument to react to unforeseen circumstances and amounts to 0.03 % of the EU's gross national income (GNI)) for a total amount of EUR 240.1 million, after taking into account the redeployment of EUR 9.9 million from the European Medicines Agency (EMA) in London, as a result of changes in the EUR/GBP exchange rate. The Commission proposed to fully offset this mobilisation in 2016 against the unallocated margins of heading 5 Administration in 2016.

### *3.0.1 - Asylum, Migration and Integration Fund (AMIF)*

The Asylum, Migration and Integration Fund focuses on people flows and the integrated management of migration. The fund supports actions addressing all aspects of migration, including asylum, legal migration, integration and the return of irregularly staying non-EU nationals.

EUR millions

3.0.1 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	1 890	0	30	0	-121	25	1 824	1 810	99.2%	813	14	100.0%
PA	1 129	2	-80	0	-44	15	1 023	1 006	98.4%	413	16	99.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	980	446	1 810	561		49		1 734		77%		

Although budgetary appropriations for 2016 were more than three times as high as in 2015, they were fully implemented. The reinforcements of commitments amounting to EUR 130 million for item 18 03 01 01 *Strengthening and developing the Common European Asylum System and enhancing solidarity and responsibility sharing between the Member States (+8%)* were subsequently transferred from the AMIF to a newly created line 18 07 01 *Emergency support within the Union*. EUR 120 million of payment appropriations were also transferred to this new budget line.

EUR millions

3.0.1 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	403	45		5		39	689	6%
Transfer*	-173							
2015 Budget Final	623	807	852	268	274	578	980	59%
2016 Budget Final	1 799	1 799	2 651	889	1 163	1 488	1 734	86%
2017 Budget	1 620							
2018 Fin. Progr.	919							
2019 Fin. Progr.	946							
2020 Fin. Progr.	956							
<b>TOTAL</b>	<b>7 094</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 3.0.2 - Internal Security Fund (ISF)

The Internal Security Fund supports the implementation of the Internal Security Strategy and the EU approach to law enforcement cooperation, including the management of the union's external borders.

EUR millions

3.0.2 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	648	0	68	0	20	40	775	741	95.6%	631	34	100.0%
PA	397	1	-2	98	-13	35	516	480	93.1%	366	35	99.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	982	405	741		75		52		1 191		21%	

Article 18 02 01 01 *Support of border management and a common visa policy to facilitate legitimate travel* was reinforced by EUR 70 million (+70% compared to 2015) in commitments in response to pending and forthcoming requests for emergency assistance, notably from Bulgaria. Payment appropriations were also reinforced through transfers from the Asylum and Migration fund to ensure a swift implementation of the emergency assistance and the completion of national programmes from the previous programming period.

EUR millions

3.0.2 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	399	66		1		65	738	9%
Transfer*	-270							
2015 Budget Final	552	613	679	174	175	504	982	51%
2016 Budget Final	736	735	1 414	300	474	940	1 191	79%
2017 Budget	739							
2018 Fin. Progr.	576							
2019 Fin. Progr.	560							
2020 Fin. Progr.	596							
<b>TOTAL</b>	<b>3 887</b>							

\*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.

### 3.0.3 IT Systems

EU State authorities need to cooperate on border management to ensure the security of citizens and travellers in the EU. A number of information sharing mechanisms are central to this cooperation: the Visa Information System (VIS) allows Schengen States to exchange visa data; the Schengen



Information System (SIS) allows Schengen States to exchange data on suspected criminals, on people who may not have the right to enter into or stay in the EU, on missing persons and on stolen, misappropriated or lost property.

EUR millions

3.0.3 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	19	0	0	0	0	1	20	20	98.0%	22	0	99.9%
PA	30	0	0	-3	0	1	28	19	66.6%	19	0	66.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	46	17	20	2		4		43	-7%			

Invoices expected before the end of 2016 could not reach the Commission's services on time to allow the corresponding payment by 31 December 2016, so that the corresponding amount of EUR 2.6 million was made available through BA transfers.

EUR millions

3.0.3 Cumulative Programme Table (current MFF 2014-2020 only) [version 2017-03-30]									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF	
2014 Budget Final	18	18			0	18	52	35%	
2015 Budget Final	19	19	37	3	3	33	46	71%	
2016 Budget Final	19	19	57	16	19	38	43	88%	
2017 Budget	20								
2018 Fin. Progr.	20								
2019 Fin. Progr.	20								
2020 Fin. Progr.	21								
<b>TOTAL</b>	<b>138</b>								

### 3.0.4 - Justice

The Justice programme aims to make sure that EU legislation in civil and criminal justice is effectively applied. It helps ensure proper access to justice for people and businesses in cross-border legal cases in Europe and supports EU actions to tackle drugs and crime.

EUR millions

3.0.4 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	51	0	0	0	0	3	54	51	93.8%	48	3	99.4%
PA	45	1	0	-3	-1	3	44	37	85.4%	32	3	88.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	80	28	51	9		1		93	15%			

Budgetary appropriations were implemented to 99%. However, the implementation was slightly lower than in 2015.

The decrease of payment appropriations concerned the completion line, where final payments for grants were at a lower level than anticipated

EUR millions

3.0.4 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	47	47		8		38	72	54%
2015 Budget Final	48	48	95	22	30	65	80	81%
2016 Budget Final	51	51	146	32	62	84	93	90%
2017 Budget	54							
2018 Fin. Progr.	56							
2019 Fin. Progr.	59							
2020 Fin. Progr.	61							
<b>TOTAL</b>	<b>377</b>							

### 3.0.5 - Rights, Equality and Citizenship

The programme will help to make people's rights and freedoms effective in practice by making them better known and more consistently applied across the EU. It will also promote the rights of the child, the principles of non-discrimination (racial or ethnic origin, religion or belief, disability, age or sexual orientation) and gender equality (including projects to combat violence against women and children).

EUR millions

3.0.5 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	60	0	0	0	0	2	62	59	95.2%	57	2	97.7%
PA	52	0	0	-2	-2	2	50	47	94.5%	40	2	96.4%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	106	44	59	3		1		117		10%		

Budgetary appropriations were almost fully implemented after a slight decrease of payment appropriations both for the current programme and the completion line due to lower than expected levels for final payments.

EUR millions

3.0.5 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	55	55		2		53	102	52%
2015 Budget Final	57	57	112	25	26	85	106	81%
2016 Budget Final	60	59	170	41	67	103	117	88%
2017 Budget	63							
2018 Fin. Progr.	65							
2019 Fin. Progr.	68							
2020 Fin. Progr.	71							
<b>TOTAL</b>	<b>440</b>							

### 3.0.6 - Union Civil Protection Mechanism

The Civil Protection Mechanism coordinates the EU's response to natural and man-made disasters within and outside the Union.

EUR millions

3.0.6 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	31	0	0	0	0	1	32	30	94.9%	30	1	96.6%
PA	28	0	0	0	0	1	29	23	79.5%	25	1	80.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL			
	45	11	30	12			3	49	10%			

This heading can be considered partially as a reserve line, as its budget implementation depends on the occurrence of emergencies inside EU, which are unpredictable by their nature.

EUR millions

3.0.6 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	28	28		11		17	41	40%
2015 Budget Final	29	29		57	17	28	45	64%
2016 Budget Final	31	30		86	19	47	49	79%
2017 Budget	31							
2018 Fin. Progr.	33							
2019 Fin. Progr.	35							
2020 Fin. Progr.	36							
<b>TOTAL</b>	<b>223</b>							

### 3.0.7 - Europe for Citizens

The Europe for Citizens programme supports activities to increase awareness and citizens' understanding of the EU and of its values and history. The programme will also help people become more engaged in civic and democratic activities through debates and discussions on EU-related issues.

EUR millions

3.0.7 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	25	0	0	0	0	1	26	26	99.2%	25	0	100.0%
PA	24	0	0	2	0	0	27	26	97.6%	19	1	99.1%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL			
	25	14	26	12			1	23	-6%			

Payment appropriations were reinforced by EUR 2.2 million as the Education, Audiovisual and Culture Executive Agency (EACEA) faced the submission of final reports much earlier than planned in the latest forecasts, in order to be able to make the final payments on time.

EUR millions

3.0.7 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	26	26		15		11	21	53%
2015 Budget Final	24	24		50	14	29	25	86%
2016 Budget Final	25	25		75	25	53	23	94%
2017 Budget	26							
2018 Fin. Progr.	28							
2019 Fin. Progr.	29							
2020 Fin. Progr.	30							
<b>TOTAL</b>	<b>188</b>							

### 3.0.8 - Food and Feed

The new animal and plant health programme aims at strengthening the enforcement of health and safety standards for the whole agri-food chain. The package of measures provide a modernised and simplified approach to the protection of health and more efficient control tools to ensure the effective application of EU agri-food chain rules.

EUR millions

3.0.8 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	253	0	0	0	0	2	255	255	99.6%	254	1	100.0%
PA	242	1	0	-4	0	2	242	239	98.8%	206	3	99.4%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	348	205	255	34		41		323	-7%			

Due to the availability of supplementary appropriations in late 2015, several payments could be anticipated by CHAFEA, thus reducing the needs forecasted for 2016. In parallel, the 2016 Better Training for Safer Food (BTSF) work plan was adopted only in July 2016, which significantly delayed the publication of the calls. The signature of the 2016 contracts was foreseen for December 2016/January 2017. Payment appropriations were therefore reduced by EUR 4 million.

EUR millions

3.0.8 Cumulative Programme Table (current MFF 2014-2020 only) [version 2017-03-30]								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	253	248		22		226	357	63%
2015 Budget Final	246	252	500	176	198	302	348	87%
2016 Budget Final	253	253	753	229	427	323	323	100%
2017 Budget	256							
2018 Fin. Progr.	277							
2019 Fin. Progr.	283							
2020 Fin. Progr.	286							
<b>TOTAL</b>	<b>1,854</b>							

### 3.0.9 - Health

The EU Health Programme is about fostering health in Europe by encouraging cooperation between Member States to improve the health policies that benefit their citizens. The programme aims at complementing the health policies of EU Member States to promote health, reduce health inequalities, protect people from serious cross-border health threats, encourage innovation in health and increase the sustainability of their health systems.

EUR millions

3.0.9 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	62	0	0	0	0	2	64	64	99.5%	62	0	100.0%
PA	70	1	0	-15	0	2	58	57	97.7%	48	1	97.8%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	123	44	64	13		4		127	3%			

Due to delays in the grant signings, the 2016 Call for Joint Actions had to be delayed in order not to have two calls for joint actions with a too short interval. The projects and operating grant calls 2016 were published and evaluated in the 2nd and 3rd trimester. This means that the grant adaptation phase, before actual signature of the grants, could not be finalised for all projects before the end of the year. Pre-financing for projects shall thus be made early 2017 instead of late 2016. This resulted

in a decrease of payment appropriations of EUR 9 million. The closure of programs from the previous programming period also advanced slower than forecasted.

EUR millions

Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	59	59		6		52	116	45%
2015 Budget Final	60	60	118	28	34	85	123	69%
2016 Budget Final	62	62	180	43	77	104	127	82%
2017 Budget	65							
2018 Fin. Progr.	66							
2019 Fin. Progr.	68							
2020 Fin. Progr.	70							
<b>TOTAL</b>	<b>449</b>							

### 3.0.10 - Consumer

The Consumer Programme helps citizens to fully enjoy their consumer rights and to actively participate in the Single Market. The programme focuses on four areas: monitoring and enforcing product safety; consumer information and education; consumer rights and effective redress; strengthening enforcement cross-border.

EUR millions

	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	26	0	0	0	0	1	27	26	99.0%	25	0	99.4%
PA	21	0	0	0	4	1	26	24	94.4%	20	1	94.3%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments	Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL					
	34	18	26	7	1	35	2%					

Budgetary appropriations were almost fully implemented.

EUR millions

Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	24	24		3		21	30	70%
2015 Budget Final	25	24	48	14	18	31	34	90%
2016 Budget Final	26	26	74	22	40	34	35	99%
2017 Budget	27							
2018 Fin. Progr.	28							
2019 Fin. Progr.	29							
2020 Fin. Progr.	30							
<b>TOTAL</b>	<b>189</b>							

### 3.0.11 - Creative Europe

The Creative Europe programme supports European cinema and cultural and creative sector. It supports tens of thousands of artists, cultural professionals and cultural organisations in the performing arts, fine arts, publishing, film, TV, music, interdisciplinary arts, heritage, and the video games industry, allowing them to operate across Europe, to reach new audiences and to develop the skills that are needed in the digital age. By helping European cultural works to reach new audiences in other countries, the programme contributes to safeguarding and promoting Europe's cultural and linguistic diversity.

EUR millions

3.0.11 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	192	0	0	0	0	14	206	202	98.0%	186	4	100.0%
PA	196	2	0	-12	-6	16	195	185	94.9%	169	10	99.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL			
	168	77	202	108			8	177	5%			

Full implementation of budgetary appropriations was reached. Payment appropriations were reduced by EUR 12.3 million due to delays arising in the reception of payment payments and of final reports.

EUR millions

3.0.11 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	182	182		104		77	160	48%
2015 Budget Final	178	178	359	125	229	130	168	77%
2016 Budget Final	192	192	551	164	393	158	177	89%
2017 Budget	208							
2018 Fin. Progr.	223							
2019 Fin. Progr.	240							
2020 Fin. Progr.	245							
<b>TOTAL</b>	<b>1 467</b>							

### 3.0.12 - Instrument for Emergency Support within the Union (IES)

The new instrument for emergency support within the Union was created in March 2016, to provide financial support to Member States facing an exceptional situation going beyond their organisational capacity, where large numbers of people required urgent humanitarian assistance.

EUR millions

3.0.12 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	0	0	150	0	99	0	249	248	99.6%		0	99.6%
PA	0	0	90	0	50	0	140	139	99.1%		0	99.1%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL			
	0	0	248	139			0	109	0%			

In the legislative financial statement accompanying the Commission proposal, the funding needs for the new instrument in 2016 were estimated at EUR 300 million in commitment appropriations.

EUR 199 million have already been made available: a first tranche of EUR 100 million in the amending budget 1/2016 adopted in April 2016, followed by a further EUR 99 million through an internal transfer in August 2016.

The first tranche of EUR 100 million in commitment appropriations was fully contracted in August 2016 and 75 % of the second tranche is expected to be contracted by the end of September. That leaves only EUR 25 million available for the final quarter of the year, which would be insufficient in case of any sudden change in migration flows.

Additional EUR 50 million in commitment appropriations and EUR 10 million in payment appropriations were funded by Amending budget 4. These additional appropriations allow the funding of measures currently implemented on the ground under the emergency support instrument, while also keeping some room for manoeuvre to respond to possible new developments until year-end.

## Decentralised Agencies

The Sub-heading consists of following agencies: European Centre for Disease Prevention and Control, European Food Safety Authority, European Medicines Agency, European Agency for the Management of Operational Cooperation at the External Borders (Frontex), European Police Office (Europol), European Police College (CEPOL), European Monitoring Centre for Drugs and Drug Addiction (EMCDDA), European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu.LISA'), European Asylum Support Office (EASO), European Union Agency for Fundamental Rights (FRA), European Institute for Gender Equality (EIGE) and The European Union's Judicial Cooperation Unit (Eurojust).

EUR millions

3.0.DAG Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	684	0	-8	0	2	36	715	694	97.0%	569	21	100.0%
PA	684	0	-8	0	5	36	717	696	97.1%	561	21	100.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	105	24	694		672		61		41		-61%	

The Article 18 02 04 *European Police Office (Europol)* was increased by EUR 2 million, transferred from article 18 02 01 02 *Prevention and fight against cross-border organised crime and better management of security-related risks and crisis* in AB1.

This heading was also affected by a decrease to fund the newly created emergency assistance in Europe 3.0.12 through redeploying EUR 9.9 million from the European Medicines Agency (EMA) in London, as a result of changes in the EUR/GBP exchange rate.

The contribution from the EU budget to the Biocides activities of the European Chemicals Agency (ECHA) in Helsinki has been revised downwards. Consequently the corresponding level of payment appropriations was reduced by EUR 2.9 million.

## Others

EUR millions

3 Other* Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	110	0	0	0	0	2	112	111	98.4%	103	1	99.5%
PA	105	1	0	-9	2	2	101	98	97.5%	101	1	98.1%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	94	63	111		35		2		104		11%	

\*Other actions and programmes, Pilot projects and preparatory actions, Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission





## **MFF Heading 4: Global Europe**

Global Europe covers all external action ('foreign policy') by the EU such as development assistance or humanitarian aid with the exception of the European Development Fund (EDF) which provides aid for development cooperation with African, Caribbean and Pacific countries, as well as overseas countries and territories. As it is not funded from the EU budget but from direct contributions from EU Member States, the EDF does not fall under the MFF.

EUR millions

4 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	9 167	237	0	210	0	2 626	12 240	11 278	92.1%	9 397	959	99.9%
PA	10 156	33	0	-272	-23	1 270	11 163	10 277	92.1%	7 884	562	95.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	24 673	7 182	11 278	3 095		700		24 974	1%			

In view of the on-going multiple crises, the year 2016 saw the highest-ever level of commitment and payment appropriations available to heading 4 (Global Europe). The implementation of commitments reached 100%, but some payment appropriations were left unconsumed at the end of the year, mostly for the European Neighbourhood Instrument (ENI) and the Instrument for Pre-Accession Assistance (IPA).

### *4.0.1 - Instrument for Pre-Accession Assistance (IPA II)*

The Instrument for Pre-Accession provides financial support to the enlargement countries in their preparations for EU accession.

EUR millions

4.0.1 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	1 662	0	0	-1	17	931	2 609	2 563	98.2%	1 693	44	99.9%
PA	2 079	5	0	-354	-23	329	2 036	1 936	95.1%	1 526	31	95.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	5 896	1 562	2 563	374		123		6 400	9%			

The payment appropriations in the 2016 budget were based on the estimation made at the time of the preparation of the 2016 draft budget in spring 2015. However, since then the entrustment of budget implementation tasks to Turkey for the multi-annual programmes 2014-2016 encountered delays due to the need to obtain full assurance of the capacities of Turkey to manage the IPA funds.

The four multiannual IPA II financing decisions 2014-2016 covered by this budget line were adopted at the end of 2014. The financing agreements (FAs) for three IPA II multiannual programmes for Turkey were ratified on 28 April (for Environment and Social policies) and on 4 May 2016 (for Competitiveness). However, ratification of the fourth one (Transport) was not passed in a timely manner. An amount of EUR 136 million in payment appropriations could therefore be made available for redeployment in the global transfer.

There was a EUR 102 million decrease on Article 22 02 51 *Completion of former pre-accession assistance (prior to 2014)*. The payment appropriations for this article are intended to cover the liquidation of commitments made prior to 2014. It serves all countries of the Western Balkans (Albania, Bosnia & Herzegovina, The Former Yugoslav Republic of Macedonia, Kosovo, Montenegro, Serbia) and Turkey. An amount of EUR 115 million of the initial payment appropriations granted will not be used and one of the main reasons for this decrease is the

suspension of payments to Serbia of EUR 26.3 million pending the appointment of the head of the Audit Authority (AA). This key position within the decentralised/indirect management structure is a pre-condition for having reasonable assurance of the correct functioning of the system.

A second reason is that several payments were not executed by the EU Delegations in the Western Balkans and Turkey, mainly due to delayed procurement and contracting. The associated advance payments will be executed in 2017. Furthermore, several invoices were not submitted within expected deadlines and some contained ineligible expenses could not be paid. Hence, the forecast for a number of countries had to be revised.

The total amount of EUR 102 million was made available for the end-of-year transfer.

#### Chapter 05 05 – Pre-accession

EUR millions

	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	112	0	0	0	0	2	114	112	98.5%	168	2	100.0%
PA	425	0	0	-86	0	2	341	339	99.5%	202	2	100.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	584	339	112		0		19		338		-42%	

There are no commitment appropriations for Article 05 05 02 – *IPARD programmes 2007-2013* since the line concerns the liquidation of past commitments relating to the 2007-2013 period.

In the case of payments, the implementation attained EUR 339 million, which represents 90% of the voted budget (EUR 375 million). The unused payment appropriations (EUR 36 million) were transferred, most of it in the end-of-the year transfer.

The available commitment appropriations for Articles 05 05 03 and 05 05 04 – *IPARD programmes 2013-2020* were entirely implemented for a total amount of the voted budget 2016 (EUR 112 million).

Payment appropriations, which were foreseen for the advances, could not be implemented in 2016. All the unused appropriations were transferred: EUR 29 million in the global transfer and EUR 21 million in the end-of-the year transfer.

EUR millions

Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	1 479	1 364		53		1 310	5 946	22%
2015 Budget Final	1 574	1 687	3 050	277	330	2 720	5 896	46%
2016 Budget Final	1 678	1 676	4 727	432	762	3 965	6 400	62%
2017 Budget	2 115							
2018 Fin. Progr.	1 751							
2019 Fin. Progr.	1 770							
2020 Fin. Progr.	1 780							
<b>TOTAL</b>	<b>12 146</b>							

#### 4.0.2 - European Neighbourhood Instrument (ENI)

The European Neighbourhood Instrument promotes enhanced political cooperation and progressive economic integration between the Union and its neighbours.

EUR millions

4.0.2 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	2 187	0	0	157	-18	63	2 388	2 361	98.9%	2 425	27	100.0%
PA	2 329	6	0	0	-1	48	2 382	2 140	89.8%	1 627	35	90.9%
RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL				
7 370	1 777	2 361	362		248		7 344	0%				

Additional commitment appropriations of EUR 157 million were transferred to Article 22 04 01 03 *Mediterranean countries — Confidence building, security and the prevention and settlement of conflicts*. They fulfil part of the pledge from the EU budget for 2016 to the London Conference "Supporting Syria and the region" and have been used to respond to refugees-related needs in Lebanon and Jordan through the Madad Trust Fund.

The ENI under-implementation of payment appropriations of EUR 207 million can be attributed to the following reasons:

- Several budget support payments (for Ukraine, Tunisia, Armenia and Moldova) have been postponed because the partner countries have not been able to deliver on time on agreed benchmarks or results, or because of unforeseen significant political events such as a change of government.
- An amount of EUR 50 million had been factored in for payment through the Madad Trust Fund. However, due to the negative interest rate on accounts, it has been decided to keep the Trust Fund account to a minimum reserve level.
- Delays in the contracting of projects by International Financing Institutions (including the European Investment Bank) have led to the postponement of several pre-financing payments under the Neighbourhood Investment Platform.

EUR millions

4.0.2 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	2 315	2 315		448		1 866	6 691	28%
2015 Budget Final	2 386	2 385	4 700	620	1 068	3 632	7 370	49%
2016 Budget Final	2 325	2 325	7 025	1 206	2 274	4 751	7 344	65%
2017 Budget	2 440							
2018 Fin. Progr.	2 230							
2019 Fin. Progr.	2 345							
2020 Fin. Progr.	2 433							
<b>TOTAL</b>	<b>16 474</b>							

#### 4.0.3 - Development Cooperation Instrument (DCI)

The Development Cooperation Instrument focuses on combating poverty in developing countries. It also contributes to the achievement of other objectives of EU external action, in particular fostering sustainable economic, social and environmental development as well as promoting democracy, the rule of law, good governance and respect for human rights.

EUR millions

4.0.3 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	2 630	0	0	0	6	84	2 720	2 705	99.5%	2 488	14	100.0%
PA	2 729	9	0	20	7	66	2 831	2 776	98.1%	2 240	53	99.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	8 607	2 587	2 705		190		254		8 282		-4%	

A reinforcement in Payment appropriations of about EUR 20 Million for the Article 21 02 20 was provided to the "Erasmus+ - DCI Programme" *Contribution from the development cooperation instrument* in order to cover the entire contractual obligations for the year 2016, including the payment of the pre-financings which are planned to be requested by National Agencies by the end of 2016.

EUR millions

4.0.3 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	2 345	2 345		99		2 246	8 599	26%
2015 Budget Final	2 447	2 447	4 792	406	505	4 287	8 607	50%
2016 Budget Final	2 636	2 636	7 428	1 224	1 729	5 699	8 282	69%
2017 Budget	3 168							
2018 Fin. Progr.	2 966							
2019 Fin. Progr.	3 158							
2020 Fin. Progr.	3 252							
<b>TOTAL</b>	<b>19 973</b>							

#### 4.0.4 - Partnership Instrument (PI)

The overall objective of the Partnership Instrument is to advance and promote EU interests by supporting the external dimension of internal policies (e.g. competitiveness, research and innovation, migration) and to address major global challenges (e.g. energy security, climate change and environment).

EUR millions

4.0.4 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	126	0	0	2	0	3	131	130	99.2%	118	1	100.0%
PA	109	1	0	-18	6	3	101	94	92.5%	65	2	93.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	306	81	130		13		3		340		11%	

Due to a delay in the procurement contracts to the end of the year, EUR 18 million in payment appropriations was made available for the global transfer from the Article 19 05 01 *Cooperation with third countries to advance and promote Union and mutual interests*.

EUR millions

4.0.4 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	120	120		3		117	259	45%
2015 Budget Final	118	118	238	30	33	205	306	67%
2016 Budget Final	127	127	365	56	89	276	340	81%
2017 Budget	134							
2018 Fin. Progr.	143							
2019 Fin. Progr.	154							
2020 Fin. Progr.	162							
<b>TOTAL</b>	<b>959</b>							

#### 4.0.5 - European Instrument for Democracy and Human Rights (EIDHR)

The European Instrument for Democracy and Human Rights provides support for the promotion of democracy and human rights in non-EU countries.

EUR millions

4.0.5 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	186	0	0	-10	-5	4	175	172	98.5%	173	3	100.0%
PA	181	3	0	-9	-10	3	168	156	92.5%	149	5	93.4%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016		Evolution of the RAL		
	336	122	172	34			7	346		3%		

Decreased appropriations concern Article 19 04 01 *Improving the reliability of electoral processes, in particular by means of election observation missions*. Due to the changes in political priorities and the inherently unstable political environment leading to highly volatile electoral calendars in the partner countries, the number of Election Observation Missions (EOMs) financed in 2016 decreased compared to the planning at the end of 2015.

EUR millions

4.0.5 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	184	184		27		158	352	45%
2015 Budget Final	172	172	356	68	94	262	336	78%
2016 Budget Final	171	171	527	112	206	321	346	93%
2017 Budget	189							
2018 Fin. Progr.	193							
2019 Fin. Progr.	197							
2020 Fin. Progr.	201							
<b>TOTAL</b>	<b>1 307</b>							

#### 4.0.6 - Instrument Contributing to Stability and Peace (IcSP)

The Instrument contributing to Stability and Peace (IcSP) is the EU's main instrument supporting security initiatives and peace-building activities in partner countries. It came into force in 2014, replacing the Instrument for Stability (IfS).

EUR millions

4.0.6 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	327	0	0	18	0	6	351	345	98.2%	332	6	100.0%
PA	316	3	0	38	-8	6	355	343	96.9%	265	6	97.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	643	247	345	96		18		626	-3%			

The number of conflicts worldwide is decreasing in recent years, but their gravity and the way they affect EU increases. In 2016, the Instrument contributing to Stability and Peace (IcSP) was needed to intervene in a number of crises, as well as in actions related to migration, countering terrorism and radicalisation, etc. Article 19 02 01 *Response to crisis and emerging crisis* was reinforced by EUR 18 million (+8%) in commitments and by EUR 37.5 million (+16.6%) in payments.

EUR millions

4.0.6 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	277	277		30		246	576	43%
2015 Budget Final	330	330	607	146	177	430	643	67%
2016 Budget Final	345	345	952	269	445	507	626	81%
2017 Budget	273							
2018 Fin. Progr.	340							
2019 Fin. Progr.	347							
2020 Fin. Progr.	354							
<b>TOTAL</b>	<b>2 266</b>							

#### 4.0.7 - Humanitarian Aid

The aim of the EU humanitarian aid policy is to provide assistance, relief and protection to people outside the EU victims of natural or man-made disasters.

EUR millions

4.0.7 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	1 109	219	0	261	15	1 249	2 852	2 153	75.5%	1 397	699	100.0%
PA	1 471	5	0	192	0	528	2 195	1 934	88.1%	1 252	261	94.6%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	747	520	2 153	1 414		2		964	29%			

Payment appropriations were EUR 366 million higher than commitment appropriations. Commitments were reinforced by EUR 276 million, EUR 66 million were transferred from other budget lines in Heading 4 and EUR 210 million were mobilised from the *Emergency aid reserve* (EAR) leaving thus EUR 99 million in the reserve to be carried over to 2017. Commitments also benefitted from a carryover of EUR 219 million on EAR from the previous year. Payment appropriations were reinforced by EUR 192 million.

Emergency Aid Reserve mobilisation and other redeployments reinforced the humanitarian response to the Syria crisis, which continues to generate millions of refugees, displaced people and people in need inside Syria and in the neighbouring countries. The additional funding was also used for response in other crises: Iraq, South Sudan, Yemen, Lake Chad, etc.

The Budgetary authority transfers and time of adoption are summarised in the table below.

EUR million

Summary table of Budget Authority transfers					
	CA increase	From EAR*	From EAR* (carried over)	PA increase	From EAR*
<b>23 02 01</b>					
DEC 05/ April 2016	150.0		150.0		Syria (Carryover from 2015)
DEC 15/ July 2016	40.0		40.0	32.0	27.0 Sudan and South Sudan (Carryover from 2015)
DEC 16/ July 2016	30.0	0.6	29.4	24.0	24.0 Yemen (Carryover from 2015)
DEC 17/ July 2016	30.0	30.0		24.0	23.0 Iraq
DEC 18/ July 2016	55.0	55.0		44.0	44.0 Turkey
DEC 25/ October 2016	50.0	50.0		37.5	0.0 South Sudan
DEC 26/ October 2016	10.0	10.0		7.5	0.0 Yemen
DEC 27/ October 2016	30.0	30.0		22.5	0.0 Iraq
DEC 37/ December 2016	20.0				Syria
DEC 38/ December 2016	40.0	9.8			Lake Chad Basin crisis
DEC 39/ December 2016	25.0	25.0			Iraq
<b>TOTAL</b>	<b>480.0</b>	<b>210.4</b>	<b>219.4</b>	<b>191.5</b>	<b>118.0</b>

\*Emergency Aid Reserve

EUR millions

4.0.7 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	1 082	1 082		719		362	602	60%
2015 Budget Final	1 097	1 296	2 378	1 084	1 804	574	747	77%
2016 Budget Final	1 384	1 604	3 981	1 571	3 375	606	964	63%
2017 Budget	945							
2018 Fin. Progr.	959							
2019 Fin. Progr.	979							
2020 Fin. Progr.	981							
<b>TOTAL</b>	<b>7 428</b>							

#### 4.0.8 - Common Foreign and Security Policy (CFSP)

The role of the EU's foreign and security policy is to preserve peace and strengthen international security; to promote international cooperation; and to develop and consolidate democracy, the rule of law and respect for human rights and fundamental freedoms.

EUR millions

4.0.8 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	327	17	0	-115	-9	46	266	225	84.6%	267	41	95.6%
PA	299	0	0	-69	0	46	276	233	84.6%	283	32	95.2%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	237	93	225		140		25		204		-14%	

Implementation of the CFSP depends on the political and security situation in the world and the number and size of CSDP missions and other actions as adopted by the Council. The closing and downsizing of some missions lead to considerable savings in 2016. The under-implemented amount derives mostly from a carryover on Article 19 03 02 "Support to non-proliferation and disarmament", where the Council decision for one action was adopted too late in the year for the commitment and pre-financing to be carried out. Commitment appropriations of EUR 85 million were redeployed from Chapter 19 03 Support to preservation of stability through common foreign and security policy (CFSP) to Item 22 04 01 03 Mediterranean countries -- Confidence building,

security and the prevention and settlement of conflicts so as to fund EU's pledge for the London conference in support of the crisis in Syria.

EUR millions

4.0.8 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	301	290		104		186	285	65%
2015 Budget Final	270	240	530	254	357	173	237	73%
2016 Budget Final	203	210	741	216	573	168	204	82%
2017 Budget	327							
2018 Fin. Progr.	341							
2019 Fin. Progr.	347							
2020 Fin. Progr.	354							
<b>TOTAL</b>	<b>2 144</b>							

#### 4.0.9 - Instrument for Nuclear Safety Cooperation (INSC)

The Instrument for Nuclear Safety Cooperation finances measures to support a higher level of nuclear safety, radiation protection and the application of efficient and effective safeguards of nuclear materials in non-EU countries.

EUR millions

4.0.9 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	72	0	0	0	0	0	72	72	99.9%	61	0	100.0%
PA	97	0	0	8	9	0	114	114	99.8%	54	0	99.8%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	187	77	72	36		1		145	-23%			

The payment appropriations of budget line 21 06 02 *Additional contribution of the European Union to the European Bank for Reconstruction and Development (EBRD) for the Chernobyl accident related accounts* were reinforced by EUR 7.5 million to cover the outstanding balance on a contract worth EUR 70 million signed in 2015 with the European Bank for Reconstruction and Development (EBRD) for the European Commission's contribution to *the Chernobyl Shelter Fund* for 2015 and 2016.

EUR millions

4.0.9 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	31	31		1		30	189	16%
2015 Budget Final	61	61	92	14	15	77	187	41%
2016 Budget Final	72	72	164	74	89	74	145	51%
2017 Budget	62							
2018 Fin. Progr.	33							
2019 Fin. Progr.	34							
2020 Fin. Progr.	33							
<b>TOTAL</b>	<b>325</b>							

#### 4.0.10 - Macro-financial Assistance (MFA)

Macro-financial assistance is an exceptional EU crisis response instrument. It provides loans and grants to EU neighbours dealing with serious, but generally short-term, balance-of-payments or budget difficulties. It is conditional and complements assistance by the International Monetary



## Fund.

EUR millions

4.0.10 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	80	0	0	-79	0	0	0	0	89.9%	0	0	89.9%
PA	80	0	0	-64	0	0	15	5	33.7%	23	0	33.7%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL			
	15	5	0	0			0	10	-32%			

The Commission proposal for a *Macro-financial assistance* (MFA) operation for Moldova has experienced delays and could not be proposed in time to allow for adoption by the legislative authority in 2016. This, together with the absence of other proposals for MFA grants in 2016, means that, in total, EUR 27.8 million in commitment appropriations could be made available for redeployment. EUR 51.5 million were previously redeployed through DEC 30/2016 in response to the Syrian crisis.

- EUR 71.5 million were provided for the Syria crisis under article 22 04 01 03 *Mediterranean countries — Confidence building, security and the prevention and settlement of conflicts* and 23 02 01 *Delivery of rapid, effective and needs-based humanitarian aid and food aid*
- EUR 7.8 million Lake Chad basin crisis under article 23 02 01 *Delivery of rapid, effective and needs-based humanitarian aid and food aid*

Payment appropriations were reduced by 64.5 million through successive DEC 23, 25, 26 and 27. The MFA operation for Georgia (EUR 23 million in grants), was experiencing delays and the corresponding payments could not be made in 2016. The MFA operation for Moldova which was in the pipeline for 2016 could not be in place by the end of the year.

- EUR 17.0 million were made available in the global transfer
- EUR 37.5 million were made available to article 23 02 01 *Delivery of rapid, effective and needs-based humanitarian aid and food aid* specifically for the South Sudan crisis
- EUR 7.5 million were made available to article 23 02 01 *Delivery of rapid, effective and needs-based humanitarian aid and food aid* specifically for the crisis in Yemen
- EUR 2.5 million were made available to article 23 02 01 *Delivery of rapid, effective and needs-based humanitarian aid and food aid* specifically for the crisis in Iraq

### 4.0.11 - Guarantee Fund for External Actions

The Guarantee Fund for external Actions covers potential defaults on loans and loan guarantees granted to non-EU countries or for projects in non-EU countries.

EUR millions

4.0.11 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	257	0	0	0	0	110	367	257	70.0%	144	110	100.0%
PA	257	0	0	0	0	110	367	257	70.0%	144	110	100.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments			Decommitments 2016	RAL as at 31.12.2016	Evolution of the RAL			
	0	0	257	257			0	0	0%			

Budgetary appropriations were fully implemented; the totality of the assigned revenue was carried over to 2017.

EUR millions

4.0.11 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	58	58		58		0		0
2015 Budget Final	144	144	203	144	203	0		0
2016 Budget Final	257	257	460	257	460	0		0
2017 Budget	241							
2018 Fin. Progr.	236							
2019 Fin. Progr.	230							
2020 Fin. Progr.	229							
<b>TOTAL</b>	<b>1 396</b>							

#### 4.0.12 - Union Civil Protection Mechanism

The Civil Protection Mechanism coordinates the EU's response to natural and man-made disasters within and outside the Union.

EUR millions

4.0.12 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	18	0	0	-9	0	1	10	9	92.1%	19	1	99.1%
PA	19	0	0	-7	0	1	14	9	67.0%	15	1	70.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016		Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL	
	15	6	9		4		0		15		-5%	

The number of activations of the *Union Civil Protection Mechanism* is unpredictable by nature, since it fully depends on the emergencies that will occur and the number of transport interventions needed to provide assistance. Contrary to 2015, which was marked by a high number of interventions, the needs have been lower in 2016. EUR 9.4 million in commitment appropriations together with EUR 6.5 millions in payment appropriations were made available for other urgent needs in Heading 4.

EUR millions

4.0.12 Cumulative Programme Table (current MFF 2014-2020 only)								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	15	15		4		11	11	96%
2015 Budget Final	20	19	33	15	18	15	15	97%
2016 Budget Final	8	8	41	9	27	14	15	97%
2017 Budget	21							
2018 Fin. Progr.	21							
2019 Fin. Progr.	22							
2020 Fin. Progr.	21							
<b>TOTAL</b>	<b>128</b>							

#### 4.0.13 - EU Aid Volunteers Initiative (EUAV)

The EU Aid Volunteers project provides training for humanitarian volunteers and ensures their deployment in EU funded humanitarian aid operations worldwide, as well as capacity building for humanitarian.

EUR millions

4.0.13 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	18	0	0	-9	0	0	9	9	98.1%	7	0	98.1%
PA	14	0	0	-6	0	0	8	7	94.2%	4	0	94.2%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	16	5	9	3		0		17		11%		

This new programme has not yet reached cruising speed of implementation. The first volunteers were deployed only at the end of 2016. The execution in commitment and payment appropriations has been delayed due to insufficient response to the calls for proposal published in 2016 and partly due to insufficient quality of the applications received. The Commission is currently developing, in cooperation with the *Education, Audiovisual and Culture Executive Agency* (EACEA) in charge of the programme management, measures to improve participation in the calls. It is expected that the deployment of the first *EU Aid Volunteers* will also increase the visibility of this new initiative and the potential interest in the deployment of EU Aid Volunteers, in capacity building and technical assistance projects.

In this context, appropriations for Article 23 04 01- *EU Aid Volunteers initiative -- Strengthening the Union's capacity to respond to humanitarian crises* were decreased by EUR 8.6 million for commitments and 6.4 million for payments.

EUR millions

4.0.13 Cumulative Programme Table (current MFF 2014-2020 only) [version 2017-03-30]								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current and former MFF)	RAL share of current MFF
2014 Budget Final	13	13		0		12	12	100%
2015 Budget Final	7	7	20	4	4	16	16	100%
2016 Budget Final	9	9	29	7	12	17	17	100%
2017 Budget	22							
2018 Fin. Progr.	26							
2019 Fin. Progr.	27							
2020 Fin. Progr.	27							
<b>TOTAL</b>	<b>132</b>							

### Decentralised agencies

This Sub-heading consists of the European Training Foundation (ETF).

EUR millions

4.0.DAG Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	20	0	0	0	0	1	21	20	98.2%	20	0	100.0%
PA	20	0	0	0	0	1	21	20	98.2%	20	0	100.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	2	0	20	20		2		0		-100%		

### Others

This category covers, inter alia, agencies and pilot projects and preparatory actions, as well as lines which do not fall within the main programmes (for instance financial support to the Turkish Cypriot community, Cooperation with Greenland, agreements with international organisations, etc.).

4 Other* Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	151	0	0	-3	-6	127	269	256	95.3%	252	13	99.3%
PA	156	0	0	-1	-3	128	280	252	90.1%	217	25	98.1%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	296	100	256	152		17		282		-5%		

\*Other actions and programmes, Pilot projects and preparatory actions, Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission

## MFF Heading 5: Administration

Administration covers the administrative expenditure of all the European institutions, pensions and European Schools.

EUR millions

5 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	5 164	0	9	0	0	348	5 521	5 379	97.4%	5 200	137	99.9%
PA	5 164	284	9	0	0	350	5 807	5 350	92.1%	5 187	430	94.9%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	295	270	5 379	5 079		24		301		2%		

Budget appropriations were implemented almost in full, the payments at 95% and the automatic carryover of these non-differentiated appropriations corresponded to 5%.

The budgetary adjustments of 2016 modified the overall administrative expenditure.

A first transfer within the heading was carried out in May to reallocate some EUR 3.5 million of appropriations relating to the European School in Frankfurt from the administrative reserve line 40 01 40.

The annual clearing operation of appropriations concerning external personnel (contract and interim agents, seconded national experts) and other decentralised administrative expenditure (missions, meetings, conferences, committees, studies, training, development of IT systems), the so-called 'global envelope' (budget lines XX 11 02 01 and XX 01 02 11) was slightly bigger than in previous years (EUR 8.8 million).

In December, a total of EUR 17.9 million of available appropriations were transferred within Heading 5. There was a need for an increase of EUR 16.8 million in regard to pension for the following two reasons:

- The annual adjustment of salaries and pensions as of 1 July 2016, as it has been included in the 2016 budget at a rate of 1.8% and the final rate established in the Commission report according to Article 65(1) of Staff Regulations is 3.3%, i.e. 1.5 percentage points higher than initially estimated. This amount to EUR 10 million of the above mentioned increase.
- An amount of EUR 6.8 million was needed to cover payments relating to severance grants (for officials and temporary/contract agents with less than one year of service) and transfers-out of pensions rights which increased significantly due to a higher average cost per transfer file following a growth in the pension rights acquired and due to a higher number of beneficiaries for severance grants.

These additional costs were, as afore mentioned, covered by a decrease of the same amount in multiple other administrative budget lines. The biggest among these being EUR 4.8 million for *Other management expenditure – Non-decentralised management* (27 01 02 19), EUR 2.2 million for *External personnel – Non-decentralised management* (27 01 02 09) and EUR 1.8 million for *Translation expenditure* (31 01 08 01).

The Commission was undergoing a major redeployment effort to support the activities of frontline services in particular in response to the current migration crisis. To address the new needs the Commission is striving to fill vacancies as quickly as possible. The appropriations for the draft budget 2016 have been calculated for an average occupancy rate of 96.6 %, while the actual rate corresponds to 97.6 %, i.e. one percentage point higher (equivalent to 200 posts). To allow the

redeployment to be effective and strengthen the response capacity, the Commission requested a EUR 23.1 million increase in its administrative appropriations for salaries.

## 5.2.3X Commission administrative expenditure

EUR millions

5.2.3X Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	3 350	0	5	-37	-2	334	3 649	3 512	96.2%	3 461	132	99.8%
PA	3 350	283	5	-37	-3	336	3 934	3 482	88.5%	3 450	425	92.3%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	292	268	3 512	3 214		23		299		2%		

EUR millions

1 Expenditure Related to Staff in Active Employment														
Official Position	Official Bud Pos Desc (Prompt)			Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
01 01 01	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area			65.70	0.00	0.00	0.00	3.33	69.03	67.27	97%	69.81	1.67	100%
02 01 01	Expenditure related to officials and temporary staff in the 'Internal market, industry, entrepreneurship and SMEs' policy area			91.42	0.00	0.00	0.00	4.64	96.05	93.60	97%	68.08	2.32	100%
03 01 01	Expenditure related to officials and temporary staff in the 'Competition' policy area			84.07	0.00	0.00	0.00	4.26	88.33	86.08	97%	81.54	2.13	100%
04 01 01	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area			67.43	0.00	0.00	0.00	3.42	70.85	69.04	97%	62.73	1.71	100%
05 01 01	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area			100.49	0.00	0.00	0.00	5.10	105.59	102.89	97%	102.14	2.55	100%
06 01 01	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area			35.44	0.00	0.00	0.00	1.80	37.24	36.29	97%	42.71	0.90	100%
07 01 01	Expenditure related to officials and temporary staff in the 'Environment' policy area			45.38	0.00	0.00	0.00	2.30	47.69	46.47	97%	48.98	1.15	100%
08 01 01	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area			8.64	0.00	0.00	0.00	0.44	9.08	8.85	97%	8.84	0.22	100%
09 01 01	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area			43.22	0.00	0.00	0.00	2.19	45.41	44.26	97%	39.73	1.10	100%
11 01 01	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area			29.72	0.00	0.00	0.00	1.51	31.22	30.43	97%	30.25	0.75	100%
12 01 01	Expenditure related to officials and temporary staff in the 'Financial stability, financial services and capital markets union' policy area			31.44	0.00	0.00	0.00	1.59	33.04	32.20	97%	54.19	0.80	100%
13 01 01	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area			62.78	0.00	0.00	0.00	3.18	65.97	64.28	97%	62.17	1.59	100%
14 01 01	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area			46.90	0.00	0.00	0.00	2.38	49.28	48.02	97%	47.48	1.19	100%
15 01 01	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area			45.71	0.00	0.00	0.00	2.32	48.03	46.80	97%	51.77	1.16	100%
16 01 01	Expenditure related to officials and temporary staff in the 'Communication' policy area			65.59	0.00	0.00	0.00	3.33	68.92	67.16	97%		1.66	100%
17 01 01	Expenditure relating to officials and temporary staff in the 'Health and food safety' policy area			69.81	0.00	0.00	0.00	3.54	73.35	71.47	97%	79.89	1.77	100%
18 01 01	Expenditure relating to officials and temporary staff in the 'Migration and Home affairs' policy area			35.33	0.00	0.00	0.00	1.79	37.13	36.18	97%	28.19	0.90	100%
19 01 01 01	Expenditure related to officials and temporary staff - Headquarters			8.32	0.00	0.00	0.00	0.42	8.74	8.52	97%	8.41	0.21	100%
19 01 01 02	Expenditure related to officials and temporary staff - Union delegations			0.00	0.00	0.00	0.00	0.00	0.00	0.00	66%	0.00	0.00	66%
20 01 01 01	Expenditure related to officials and temporary staff - Headquarters			50.79	0.00	0.00	0.00	2.58	53.36	52.00	97%	50.28	1.29	100%
20 01 01 02	Expenditure related to officials and temporary staff - Union delegations			13.51	0.00	0.14	0.12	0.00	13.77	13.64	99%	21.62	0.00	99%
21 01 01 01	Expenditure related to officials and temporary staff - Headquarters			65.27	0.00	0.00	0.00	3.31	68.58	66.83	97%	79.88	1.66	100%
21 01 01 02	Expenditure related to officials and temporary staff - Union delegations			78.48	0.00	0.79	0.27	0.00	79.54	78.90	99%	80.17	0.00	99%
22 01 01 01	Expenditure related to officials and temporary staff - Headquarters			32.85	0.00	0.00	0.00	1.67	34.52	33.63	97%	22.24	0.83	100%
22 01 01 02	Expenditure related to officials and temporary staff - Union delegations			20.86	0.00	0.21	0.08	0.00	21.15	20.97	99%	7.53	0.00	99%
23 01 01	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area			22.37	0.00	0.00	0.00	1.13	23.50	22.90	97%	22.24	0.57	100%
25 01 01 01	Expenditure related to officials and temporary staff			154.52	0.00	0.00	0.00	7.84	162.36	158.21	97%	145.63	3.92	100%
26 01 01	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area			113.03	0.00	0.00	0.00	5.73	118.76	115.73	97%	114.01	2.87	100%
27 01 01	Expenditure related to officials and temporary staff in the 'Budget' policy area			43.76	0.00	0.00	0.00	2.22	45.98	44.81	97%	42.91	1.11	100%
28 01 01	Expenditure related to officials and temporary staff in the 'Audit' policy area			16.32	0.00	0.00	0.00	0.83	17.14	16.71	97%	10.44	0.41	100%

EUR millions

1 Expenditure Related to Staff in Active Employment														
Official Position	Official Bud Pos Desc (Prompt)			Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
29 01 01	Expenditure related to officials and temporary staff in the 'Statistics' policy area			67.00	0.00	0.00	0.00	3.40	70.39	68.60	97%	66.14	1.70	100%
31 01 01	Expenditure relating to officials and temporary staff in the 'Language services' policy area			324.39	0.00	0.00	0.00	16.45	340.84	332.14	97%	326.50	8.23	100%
32 01 01	Expenditure related to officials and temporary staff in the 'Energy' policy area			58.89	0.00	0.00	0.00	2.99	61.88	60.30	97%	51.50	1.49	100%
33 01 01	Expenditure related to officials and temporary staff in the 'Justice and consumers' policy area			38.47	0.00	0.00	0.00	1.95	40.42	39.39	97%	34.41	0.98	100%
34 01 01	Expenditure related to officials and temporary staff in the 'Climate action' policy area			17.07	0.00	0.00	0.00	0.87	17.94	17.48	97%	14.70	0.43	100%
<b>TOTAL</b>				<b>2054.96</b>	<b>0.01</b>	<b>1.14</b>	<b>0.47</b>	<b>98.48</b>	<b>2155.06</b>	<b>2102.02</b>	<b>98%</b>	<b>1977.09</b>	<b>49.30</b>	<b>100%</b>

2 External Staff Working within the Institutions													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue	
01 01 02 01	External personnel	6.01	2.21	-1.42	-0.37	0.00	6.40	4.66	73%	5.41	1.73	73%	
02 01 02 01	External personnel	7.72	2.09	-0.03	-0.86	0.01	8.93	6.71	75%	7.80	1.88	75%	
03 01 02 01	External personnel	5.51	1.68	-0.11	-0.59	0.00	6.50	4.94	76%	4.55	1.22	76%	
04 01 02 01	External personnel	4.78	1.76	0.00	-0.35	0.04	6.24	4.42	71%	4.50	1.57	71%	
05 01 02 01	External personnel	3.40	0.60	-0.08	0.23	0.00	4.15	3.54	85%	3.64	0.56	85%	
06 01 02 01	External personnel	2.28	0.52	0.02	0.70	0.00	3.52	2.37	67%	2.37	1.01	67%	
07 01 02 01	External personnel	3.56	0.79	0.05	0.44	0.00	4.84	3.99	82%	3.84	0.68	82%	
08 01 02 01	External personnel	0.28	0.00	0.00	-0.01	0.00	0.27	0.27	100%	0.21	0.00	100%	
09 01 02 01	External personnel	2.54	0.72	-0.07	0.70	0.00	3.89	2.37	61%	2.27	1.31	61%	
11 01 02 01	External personnel	2.19	0.56	0.09	0.31	0.00	3.15	2.56	81%	2.69	0.41	81%	
12 01 02 01	External personnel	3.42	1.57	0.00	-0.16	0.01	4.84	3.12	64%	3.33	1.47	64%	
13 01 02 01	External personnel	2.35	0.60	-0.18	0.20	0.00	2.97	2.26	76%	2.45	0.63	76%	
14 01 02 01	External personnel	5.19	3.25	0.01	-0.67	0.01	7.79	4.62	59%	4.19	2.97	59%	
15 01 02 01	External personnel	3.30	1.08	0.06	0.46	0.02	4.92	3.91	80%	3.64	0.92	80%	
16 01 02 01	External personnel - Headquarters	5.78	1.44	0.00	0.14	0.19	7.55	6.39	85%	6.35	1.11	86%	
17 01 02 01	External personnel	6.31	1.60	0.00	0.61	0.02	8.54	7.03	82%	6.80	1.35	83%	
18 01 02 01	External personnel	2.35	1.02	0.61	-0.04	0.00	3.94	2.81	71%	2.20	0.55	71%	
19 01 02 01	External personnel - Headquarters	2.00	0.11	-0.12	0.12	0.00	2.11	1.98	94%	1.99	0.13	94%	
19 01 02 02	External personnel - Union delegations	0.24	0.00	0.00	0.00	0.00	0.24	0.24	99%	0.24	0.00	99%	
20 01 02 01	External personnel - Headquarters	3.04	0.70	0.00	0.11	0.00	3.85	2.97	77%	2.91	0.73	77%	
20 01 02 02	External personnel - Union delegations	7.15	0.00	0.00	0.15	0.00	7.30	7.20	99%	8.25	0.00	99%	
21 01 02 01	External personnel - Headquarters	2.53	1.16	0.10	0.06	0.01	3.85	2.69	70%	2.77	0.87	70%	
21 01 02 02	External personnel - Union delegations	2.70	0.00	0.00	0.47	0.00	3.18	3.14	99%	2.36	0.00	99%	
22 01 02 01	External personnel - Headquarters	1.88	0.25	0.37	-0.19	0.00	2.31	2.04	88%	1.60	0.26	88%	
22 01 02 02	External personnel - Union delegations	1.02	0.00	0.00	0.13	0.00	1.15	1.14	99%	1.21	0.00	99%	
23 01 02 01	External personnel	2.02	0.94	0.31	0.30	0.00	3.57	2.50	70%	2.40	0.82	70%	
25 01 02 01	External personnel	6.37	0.60	1.79	-0.14	0.00	8.62	7.43	86%	5.42	0.65	86%	
26 01 02 01	External personnel	6.39	1.50	0.00	0.74	5.70	14.33	9.88	69%	7.81	3.98	81%	
27 01 02 01	External personnel	4.27	2.09	0.00	-0.05	2.95	9.19	5.87	64%	5.43	3.24	75%	
27 01 02 09	External personnel - Non-decentralised management	4.62	0.00	-4.62	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%	

2 External Staff Working within the Institutions													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue	
28 01 02 01	External personnel	0.73	0.12	-0.27	-0.04	0.14	0.69	0.52	76%	0.55	0.08	83%	
29 01 02 01	External personnel	5.16	1.94	-0.02	0.20	0.20	7.49	5.51	74%	5.56	1.87	73%	
31 01 02 01	External personnel	10.06	0.43	-0.34	-0.76	0.58	9.96	9.39	94%	9.37	0.53	95%	
32 01 02 01	External personnel	2.49	0.71	0.08	0.19	0.00	3.46	2.76	80%	2.93	0.60	80%	
33 01 02 01	External personnel	4.26	1.12	0.00	-0.24	0.00	5.14	4.26	83%	4.15	0.70	83%	
34 01 02 01	External personnel	1.62	0.77	0.00	0.19	0.00	2.58	1.77	68%	1.83	0.55	68%	
<b>TOTAL</b>		<b>135.53</b>	<b>33.93</b>	<b>-3.76</b>	<b>1.99</b>	<b>9.85</b>	<b>177.44</b>	<b>137.25</b>	<b>77%</b>	<b>133.01</b>	<b>4.06</b>	<b>79%</b>	



EUR millions

3 Other Management Expenditure of the Institutions													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue	
01 01 02 11	Other management expenditure	6.72	2.27	-0.24	-0.29	0.41	8.82	6.00	68%	6.89	2.13	71%	
02 01 02 11	Other management expenditure	5.29	0.94	-0.24	-0.11	0.00	5.87	4.95	84%	5.38	0.73	84%	
03 01 02 11	Other management expenditure	7.75	5.24	-0.77	0.34	0.14	12.34	7.40	60%	6.30	4.65	58%	
04 01 02 11	Other management expenditure	5.22	1.55	-0.48	-0.07	0.32	6.52	4.06	62%	4.11	1.89	65%	
05 01 02 11	Other management expenditure	6.69	1.77	-0.10	-0.23	0.00	8.12	5.89	72%	6.60	1.99	72%	
06 01 02 11	Other management expenditure	2.06	0.63	0.39	-0.21	0.02	2.66	2.19	82%	2.36	0.47	77%	
07 01 02 11	Other management expenditure	3.34	0.87	0.08	-0.35	0.03	3.95	2.99	76%	3.01	0.70	75%	
08 01 02 11	Other management expenditure	0.37	0.12	0.04	0.00	0.00	0.53	0.32	62%	0.31	0.12	62%	
09 01 02 11	Other management expenditure	1.89	0.58	-0.10	0.00	0.10	2.46	1.87	76%	2.09	0.56	74%	
11 01 02 11	Other management expenditure	2.60	0.52	0.03	-0.22	0.00	2.77	2.46	89%	2.35	0.31	84%	
12 01 02 11	Other management expenditure	2.30	0.81	-0.01	0.24	0.00	3.25	2.28	70%	2.05	0.81	68%	
13 01 02 11	Other management expenditure	2.75	0.53	-0.13	0.00	0.00	3.15	2.42	77%	2.89	0.45	77%	
14 01 02 11	Other management expenditure	2.67	0.47	0.00	0.58	0.40	4.11	2.98	72%	2.96	1.12	80%	
15 01 02 11	Other management expenditure	2.34	0.42	-0.06	-0.29	0.90	3.62	2.24	62%	3.13	1.38	66%	
16 01 02 11	Other management expenditure	3.21	1.18	0.23	-0.42	0.05	4.24	3.56	84%	3.15	0.54	84%	
17 01 02 11	Other management expenditure	8.00	2.55	-1.52	-0.46	0.12	8.67	6.11	70%	7.49	1.94	70%	
18 01 02 11	Other management expenditure	2.50	0.41	0.20	0.02	0.08	3.21	2.24	70%	1.67	0.87	70%	
19 01 02 11	Other management expenditure - Headquarters	0.56	0.10	0.00	-0.06	0.00	0.60	0.50	83%	0.46	0.08	83%	
20 01 02 11	Other management expenditure - Headquarters	4.27	0.59	0.32	0.07	0.01	5.23	4.23	81%	4.58	1.01	81%	
21 01 02 11	Other management expenditure - Headquarters	4.37	1.19	0.15	0.00	0.02	5.73	4.46	78%	5.24	1.16	78%	
22 01 02 11	Other management expenditure - Headquarters	2.22	0.62	-0.08	0.06	0.01	2.83	1.78	63%	1.65	0.69	63%	
23 01 02 11	Other management expenditure	1.71	0.34	0.10	-0.07	0.08	2.15	1.59	74%	1.92	0.53	73%	
25 01 02 11	Other management expenditure	12.49	6.57	1.55	2.34	0.11	22.80	14.82	65%	12.88	7.48	65%	
26 01 02 11	Other management expenditure	20.34	12.40	0.79	-0.71	9.54	41.92	23.72	57%	24.46	17.87	64%	
27 01 02 11	Other management expenditure	7.72	4.05	-0.29	0.00	2.68	14.02	8.56	61%	7.81	5.46	64%	
27 01 02 19	Other management expenditure - Non-decentralised management	8.46	0.00	-8.46	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%	
28 01 02 11	Other management expenditure	0.68	0.38	0.00	0.00	0.02	1.08	0.80	75%	0.35	0.23	76%	
29 01 02 11	Other management expenditure	3.32	0.88	-0.02	0.00	0.16	4.30	3.18	74%	3.36	0.83	72%	
31 01 02 11	Other management expenditure	4.73	1.53	0.05	0.29	2.12	8.67	5.84	67%	5.50	2.79	69%	
32 01 02 11	Other management expenditure	1.67	0.38	0.15	-0.21	0.04	1.83	1.38	75%	1.50	0.43	69%	

3 Other Management Expenditure of the Institutions													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue	
33 01 02 11	Other management expenditure	1.86	0.49	0.01	-0.01	0.00	2.35	1.63	69%	1.62	0.51	69%	
34 01 02 11	Other management expenditure	1.84	0.24	0.00	-0.15	0.00	1.85	1.48	80%	1.79	0.30	77%	
<b>TOTAL</b>		<b>141.96</b>	<b>50.60</b>	<b>-8.42</b>	<b>0.07</b>	<b>17.34</b>	<b>199.64</b>	<b>133.91</b>	<b>67%</b>	<b>135.87</b>	<b>7.64</b>	<b>69%</b>	

EUR millions

4 Expenditure related to buildings													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue	
17 01 03 03	Buildings and related expenditure - Grange	4.89	1.56	0.00	-0.08	0.00	6.32	4.69	74%	4.37	1.48	74%	
26 01 22 02	Acquisition and renting of buildings in Brussels	214.14	1.39	-28.80	-10.49	17.42	193.63	186.03	96%	236.42	7.59	99%	
26 01 22 03	Expenditure related to buildings in Brussels	75.83	40.50	0.00	-2.00	15.77	130.07	85.18	65%	86.21	44.58	72%	
26 01 22 04	Expenditure for equipment and furniture in Brussels	7.42	4.34	0.00	2.50	3.90	18.14	10.78	59%	8.67	7.29	66%	
26 01 22 05	Services, supplies and other operating expenditure in Brussels	7.88	4.18	0.00	-0.50	3.99	15.55	10.42	67%	9.54	5.11	79%	
26 01 22 06	Guarding of buildings in Brussels	33.00	15.18	0.00	2.20	3.13	53.08	33.92	64%	35.33	19.16	61%	
26 01 23 02	Acquisition and renting of buildings in Luxembourg	35.14	4.11	0.00	0.25	6.21	45.71	42.90	94%	40.52	2.81	100%	
26 01 23 03	Expenditure related to buildings in Luxembourg	11.49	4.32	0.00	5.00	1.21	20.71	15.39	74%	15.39	5.32	70%	
26 01 23 04	Expenditure for equipment and furniture in Luxembourg	1.05	0.83	0.00	0.55	0.16	2.51	2.14	86%	1.16	0.36	86%	
26 01 23 05	Services, supplies and other operating expenditure in Luxembourg	0.98	0.53	0.00	-0.30	0.01	1.20	0.99	82%	0.88	0.21	82%	
26 01 23 06	Guarding of buildings in Luxembourg	3.74	0.56	0.00	4.49	0.22	9.23	8.61	93%	7.88	0.62	93%	
26 01 40	Security and monitoring	10.57	5.08	0.00	-2.20	3.63	21.47	10.28	48%	10.44	11.17	56%	
<b>TOTAL</b>		<b>406.12</b>	<b>82.58</b>	<b>-28.80</b>	<b>-0.58</b>	<b>55.67</b>	<b>517.62</b>	<b>411.33</b>	<b>79%</b>	<b>456.81</b>	<b>20.95</b>	<b>83%</b>	

EUR millions

5 Expenditure related to ICT													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue	
01 01 03 01	Expenditure related to information and communication technology equipment and services, and specific expenditure	4.19	1.62	0.29	0.00	0.78	6.86	5.04	74%	4.81	1.79	77%	
02 01 03	Expenditure related to information and communication technology equipment and services of the 'Internal market, industry, entrepreneurship and SMEs' policy area	5.83	1.58	0.40	0.00	1.08	8.88	6.36	72%	4.77	2.49	76%	
03 01 03	Expenditure related to information and communication technology equipment and services of the 'Competition' policy area	5.37	1.89	0.37	0.00	0.99	8.60	6.28	73%	5.65	2.29	77%	
04 01 03	Expenditure relating to information and communication technology equipment and services of the 'Employment, social affairs and inclusion' policy area	4.30	1.45	0.30	0.00	0.80	6.83	4.97	73%	4.37	1.84	77%	
05 01 03	Expenditure related to information and communication technology equipment and services of the 'Agriculture and rural development' policy area	6.41	2.37	0.44	0.00	1.19	10.38	7.61	73%	7.13	2.74	77%	
06 01 03	Expenditure related to information and communication technology equipment and services of the 'Mobility and transport' policy area	2.26	0.99	0.16	0.00	0.42	3.81	2.84	74%	2.98	0.96	78%	
07 01 03	Expenditure related to information and communication technology equipment and services of the 'Environment' policy area	2.90	1.14	0.20	0.00	0.54	4.75	3.50	74%	3.41	1.24	77%	
08 01 03	Expenditure related to information and communication technology equipment and services of the 'Research and innovation' policy area	0.55	0.20	0.04	0.00	0.10	0.89	0.66	73%	0.62	0.24	77%	
09 01 03	Expenditure related to information and communication technology equipment and services of the 'Communications networks, content and technology' policy area	2.76	0.92	0.19	0.00	0.51	4.37	3.18	73%	2.78	1.18	77%	
11 01 03	Expenditure relating to information and communication technology equipment and services of the 'Maritime affairs and fisheries' policy area	1.90	0.70	0.13	0.00	0.35	3.07	2.25	73%	2.11	0.81	77%	
12 01 03	Expenditure related to information and communication technology equipment and services of the 'Financial stability, financial services and capital markets union' policy area	2.01	1.26	0.14	0.00	0.37	3.76	2.88	77%	3.76	0.86	80%	
13 01 03	Expenditure related to information and communication technology equipment and services of the 'Regional and urban policy' policy area	4.01	1.44	0.27	0.00	0.74	6.45	4.72	73%	4.31	1.71	77%	
14 01 03	Expenditure related to information and communication technology equipment and services of the 'Taxation and customs union' policy area	2.99	1.10	0.21	0.00	0.55	4.84	3.55	73%	3.29	1.28	77%	
15 01 03	Expenditure relating to information and communication technology equipment and services of the 'Education and culture' policy area	2.92	1.20	0.20	0.00	0.54	4.84	3.58	74%	3.62	1.25	78%	
16 01 03 01	Expenditure related to information and communication technology equipment and services	4.19	1.61	0.29	0.00	0.77	6.84	5.03	74%	4.77	1.79	77%	
17 01 03 01	Expenditure related to information and communication technology equipment and services	4.46	1.85	0.31	0.00	0.82	7.42	5.49	74%	5.59	1.90	78%	
18 01 03	Expenditure relating to information and communication technology equipment and services of the 'Migration and home affairs' policy area	2.26	0.65	0.15	0.00	0.42	3.47	2.50	72%	1.94	0.97	76%	
19 01 03 01	Expenditure related to information and communication technology equipment and services	0.53	0.20	0.04	0.00	0.10	0.86	0.63	73%	0.58	0.23	77%	
20 01 03 01	Expenditure related to information and communication technology equipment and services	3.24	1.16	0.22	0.00	0.60	5.21	3.81	73%	3.49	1.38	77%	
21 01 03 01	Expenditure related to information and communication technology equipment and services	4.17	1.83	0.29	0.00	0.77	7.03	5.23	74%	5.44	1.78	78%	
22 01 03 01	Expenditure related to information and communication technology equipment and services	2.10	0.51	0.14	0.00	0.39	3.14	2.23	71%	1.55	0.90	75%	
23 01 03	Expenditure related to information and communication technology equipment and services of the 'Humanitarian aid and civil protection' policy area	1.43	0.52	0.10	0.00	0.26	2.30	1.68	73%	1.53	0.61	77%	
25 01 03	Expenditure related to information and communication technology equipment and services of the 'Commission's policy coordination and legal advice' policy area	9.86	3.38	0.68	0.00	1.83	15.71	11.44	73%	10.20	4.22	77%	
26 01 03	Expenditure related to information and communication technology equipment and services of the 'Commission's administration' policy area	7.21	3.40	0.49	0.00	1.34	12.41	9.28	75%	8.70	3.08	79%	
27 01 03	Expenditure related to information and communication technology equipment and services of the 'Budget' policy area	2.79	1.00	0.19	0.00	0.52	4.49	3.28	73%	2.99	1.19	77%	
28 01 03	Expenditure related to information and communication technology equipment and services of the 'Audit' policy area	1.04	0.24	0.07	0.00	0.19	1.55	1.10	71%	0.73	0.45	75%	
29 01 03	Expenditure related to information and communication technology equipment and services of the 'Statistics' policy area	4.28	1.53	0.29	0.00	0.79	6.88	5.03	73%	4.61	1.83	77%	
31 01 03 01	Expenditure relating to information and communication technology equipment and services	20.70	7.57	1.42	0.00	3.83	33.44	24.49	73%	22.85	8.84	77%	
32 01 03	Expenditure related to information and communication technology equipment and services of the 'Energy' policy area	3.76	1.19	0.26	0.00	0.70	5.89	4.27	72%	3.55	1.61	76%	
33 01 03	Expenditure related to information and communication technology equipment and services of the 'Justice and consumers' policy area	2.46	0.80	0.17	0.00	0.45	3.87	2.81	73%	2.40	1.05	77%	

EUR millions

5 Expenditure related to ICT													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue	
34 01 03	Expenditure related to information and communication technology equipment and services in the 'Climate action' policy area	1.09	0.34	0.07	0.00	0.20	1.70	1.23	72%	1.02	0.47	76%	
<b>TOTAL</b>		<b>123.95</b>	<b>45.66</b>	<b>8.50</b>	<b>0.00</b>	<b>22.94</b>	<b>200.55</b>	<b>146.94</b>	<b>73%</b>	<b>135.56</b>	<b>2.48</b>	<b>77%</b>	

EUR millions

6 Representation Offices													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue	
16 01 02 03	External personnel - Commission Representations	16.61	0.06	0.00	1.11	0.01	17.78	17.62	99%	17.58	0.16	99%	
16 01 03 03	Buildings and related expenditure - Commission Representations	26.42	6.57	0.00	-0.71	6.63	38.44	28.74	75%	29.26	9.59	81%	
<b>TOTAL</b>		<b>43.03</b>	<b>6.63</b>	<b>0.00</b>	<b>0.40</b>	<b>6.64</b>	<b>56.23</b>	<b>46.36</b>	<b>82%</b>	<b>46.84</b>	<b>3.22</b>	<b>87%</b>	

EUR millions

7 External Relations Delegations												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
19 01 02 12	Other management expenditure - Union delegations	0.03	0.00	0.00	0.00	0.00	0.03	0.03	93%	0.03	0.00	93%
19 01 03 02	Buildings and related expenditure - Union delegations	0.14	0.00	0.00	-0.01	0.00	0.13	0.13	100%	0.12	0.00	100%
20 01 02 12	Other management expenditure - Union delegations	1.47	0.01	0.00	0.10	0.00	1.59	1.48	93%	1.91	0.11	93%
20 01 03 02	Buildings and related expenditure - Union delegations	6.94	0.00	-0.16	-0.37	0.00	6.41	6.41	100%	8.23	0.00	100%
21 01 02 12	Other management expenditure - Union delegations	3.75	0.03	0.00	0.20	0.00	3.98	3.72	94%	3.73	0.25	94%
21 01 03 02	Buildings and related expenditure - Union delegations	17.67	0.00	-0.42	-0.95	0.00	16.31	16.31	100%	16.05	0.00	100%
22 01 02 12	Other management expenditure - Union delegations	1.03	0.00	0.00	0.06	0.00	1.09	1.02	94%	0.47	0.07	94%
22 01 03 02	Buildings and related expenditure - Union delegations	4.87	0.00	-0.12	-0.26	0.00	4.50	4.50	100%	2.01	0.00	100%
<b>TOTAL</b>		<b>35.92</b>	<b>0.04</b>	<b>-0.70</b>	<b>-1.23</b>	<b>0.00</b>	<b>34.04</b>	<b>33.61</b>	<b>99%</b>	<b>32.55</b>	<b>0.00</b>	<b>99%</b>

EUR millions

8 Interinstitutional cooperation in the social sphere												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
26 01 60 04	Interinstitutional cooperation in the social sphere	6.96	6.20	0.00	1.83	21.54	38.35	22.97	60%	18.20	15.10	75%
<b>TOTAL</b>		<b>6.96</b>	<b>6.20</b>	<b>0.00</b>	<b>1.83</b>	<b>21.54</b>	<b>38.35</b>	<b>22.97</b>	<b>60%</b>	<b>18.20</b>	<b>6.50</b>	<b>75%</b>

EUR millions

9 Other Specific Administrative Expenditure												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
01 01 03 04	Expenditure related to specific electronic, telecommunication and information needs	0.27	0.12	0.00	0.20	0.00	0.57	0.21	37%	0.20	0.34	36%
15 01 60	Library and e-resources	2.53	0.94	0.00	0.00	0.01	3.46	2.53	73%	2.39	0.93	73%
15 01 61	Cost of organising graduate traineeships with the institution	6.48	1.04	0.00	0.00	1.89	9.28	7.64	82%	7.33	1.64	94%
16 01 60	Purchase of information	1.36	0.59	0.00	-0.15	0.00	1.80	0.95	53%	1.24	0.79	53%
25 01 01 03	Salaries, allowances and payments of Members of the institution	9.94	0.00	-0.30	0.00	0.00	9.64	9.63	100%	9.86	0.00	100%
25 01 02 03	Special advisers	0.87	0.22	0.00	0.00	0.00	0.88	0.46	53%	0.36	0.42	43%
25 01 02 13	Other management expenditure of Members of the institution	3.95	0.78	0.00	0.30	0.01	5.04	4.51	90%	3.45	0.38	90%
25 01 07	Quality of legislation - Codification of Union law	0.30	0.00	0.00	-0.30	0.00	0.00	0.00	0%	0.15	0.00	0%
25 01 08	Legal advice, litigation and infringements - Legal expenses	3.70	2.21	-0.13	-1.63	1.27	5.41	2.63	49%	3.29	1.81	48%
26 01 10	Consolidation of Union law	1.40	0.39	0.00	0.00	0.00	1.78	1.39	78%	1.60	0.39	78%
26 01 11	Official Journal of the European Union (L and C)	6.72	3.72	0.00	-1.60	8.67	17.08	12.99	76%	12.84	4.08	92%
26 01 60 01	Medical service	4.80	1.32	0.00	0.00	2.81	8.82	5.39	61%	5.84	3.25	66%
26 01 60 02	Competitions, selection and recruitment expenditure	1.77	0.60	0.00	-0.28	0.19	2.22	1.37	62%	0.84	0.82	63%
26 01 60 06	Institution officials temporarily assigned to national civil services, to international organisations or to public or private institutions or undertakings	0.25	0.13	0.00	-0.05	0.00	0.33	0.20	61%	0.29	0.05	61%
26 01 60 07	Damages	0.15	0.15	0.00	3.88	0.00	4.17	0.05	1%	0.08	4.03	1%
26 01 60 08	Miscellaneous insurances	0.06	0.06	0.00	0.00	0.00	0.12	0.04	36%	0.04	0.06	37%
26 01 60 09	Language courses	3.01	2.02	0.00	-0.06	2.12	6.94	3.28	47%	3.61	3.65	51%
27 01 07	Support expenditure for operations in the 'Budget' policy area	0.15	0.05	0.00	0.00	0.00	0.20	0.15	72%	0.16	0.05	72%
27 01 12 01	Financial charges	0.30	0.11	0.00	0.00	0.00	0.35	0.31	89%	0.25	0.04	76%
27 01 12 02	Coverage of expenditure incurred in connection with treasury management and financial assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.03	0.00	0%
27 01 12 03	Purchase of financial information on the solvency of beneficiaries of funds from the general budget of the Union and of Commission debtors	0.12	0.00	0.00	0.00	0.00	0.12	0.12	99%	0.14	0.00	98%
32 01 07	Euratom contribution for operation of the Supply Agency	0.12	0.00	0.00	0.00	0.00	0.12	0.12	100%	0.12	0.00	100%
<b>TOTAL</b>		<b>48.25</b>	<b>14.45</b>	<b>-0.43</b>	<b>0.32</b>	<b>16.99</b>	<b>78.34</b>	<b>53.99</b>	<b>69%</b>	<b>54.12</b>	<b>4.92</b>	<b>73%</b>

EUR millions

Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
03 01 07	Requests for damages resulting from legal proceedings against the Commission's decisions in the field of competition policy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%
16 03 01 05	European Public Spaces	1.25	0.00	-0.07	0.00	0.00	1.17	1.17	100%	1.28	0.00	100%
16 03 02 02	Operation of radio and television studios and audiovisual equipment	5.56	0.00	0.00	0.06	0.00	5.63	5.63	100%	6.44	0.00	100%
16 03 02 04	General report and other publications	2.16	0.00	0.00	-0.06	0.01	1.73	1.73	100%	2.39	0.00	100%
25 01 10	Union contribution for operation of the historical archives of the Union	1.41	0.27	0.00	0.03	0.86	2.48	2.22	90%	2.19	0.26	80%
25 01 11	Registries and publications	2.00	1.19	0.00	0.02	0.00	3.19	1.90	59%	2.02	1.29	59%
25 02 01	Completion of actions in the field of historical archives of the Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%
25 02 04 01	Completion of actions in the field of documentary databases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%
25 02 04 02	Completion of actions in the field of digital publications	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0%	0.00	0.01	0%
26 01 12	Summaries of Union legislation	0.33	0.86	0.00	0.00	0.68	1.85	1.18	64%	1.88	0.67	91%
27 01 11	Exceptional crisis expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%
30 01 13 01	Temporary allowances	3.15	0.00	0.00	-0.76	0.00	2.38	2.38	100%	3.06	0.00	100%
30 01 13 03	Weightings and adjustments to temporary allowances	0.29	0.00	0.00	0.05	0.00	0.34	0.34	100%	0.29	0.00	100%
30 01 14 01	Allowances for staff assigned non-active status, retired in the interests of the service or dismissed	3.25	0.00	0.00	-3.03	0.00	0.23	0.23	100%	0.28	0.00	100%
30 01 14 02	Insurance against sickness	0.11	0.00	0.00	-0.11	0.00	0.01	0.01	99%	0.01	0.00	99%
30 01 14 03	Weightings and adjustments to allowances	0.05	0.00	0.00	-0.04	0.00	0.01	0.01	99%	0.01	0.00	99%
40 01 42	Contingency reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%
<b>TOTAL</b>		<b>19.55</b>	<b>2.32</b>	<b>-0.07</b>	<b>-3.83</b>	<b>1.57</b>	<b>19.03</b>	<b>16.80</b>	<b>88%</b>	<b>19.83</b>	<b>0.01</b>	<b>90%</b>

EUR millions

11 Offices												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
24 01 07	European Anti-Fraud Office	59.06	5.86	-1.00	0.00	0.00	63.43	56.16	89%	56.60	7.18	88%
26 01 09	Publications Office	79.25	7.32	0.00	0.65	8.10	94.60	85.42	90%	86.13	9.13	94%
26 01 20	European Personnel Selection Office	26.43	8.16	0.00	-0.80	1.80	34.99	24.68	71%	27.46	10.10	72%
26 01 21	Office for Administration and Payment of Individual Entitlements	37.52	3.42	0.00	-2.10	15.75	54.55	43.50	80%	43.67	11.05	94%
26 01 22 01	Office for Infrastructure and Logistics - Brussels	68.44	7.50	0.00	-0.03	17.86	93.75	79.79	85%	73.48	13.93	94%
26 01 23 01	Office for Infrastructure and Logistics - Luxembourg	23.66	1.25	0.00	0.24	0.13	25.24	24.44	97%	22.69	0.80	97%
<b>TOTAL</b>		<b>294.35</b>	<b>33.50</b>	<b>-1.00</b>	<b>-2.03</b>	<b>43.64</b>	<b>366.57</b>	<b>313.99</b>	<b>86%</b>	<b>310.03</b>	<b>21.17</b>	<b>91%</b>

EUR millions

12 Language services												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
31 01 03 04	Technical equipment and services for the Commission conference rooms	2.30	0.69	0.00	0.95	0.36	4.26	2.51	59%	3.22	1.73	61%
31 01 07 01	Interpretation expenditure	18.26	0.98	-1.71	-0.32	32.15	49.30	39.97	81%	37.94	9.30	96%
31 01 07 02	Training and further training of conference interpreters	0.39	0.38	0.00	-0.04	0.66	1.30	0.88	68%	1.02	0.41	68%
31 01 07 03	Information technology expenditure of the Directorate-General for Interpretation	1.27	1.48	0.00	0.30	2.57	5.62	3.40	60%	3.37	2.21	85%
31 01 08 01	Translation expenditure	14.50	2.76	-1.83	-0.88	1.47	15.97	13.37	84%	11.88	2.60	88%
31 01 08 02	Support expenditure for operations of the Directorate-General for Translation	1.58	0.91	0.00	0.25	0.65	3.38	1.89	56%	1.88	1.50	66%
31 01 09	Interinstitutional cooperation activities in the language field	0.65	0.35	0.00	-0.03	0.98	1.94	0.92	47%	0.94	1.03	66%
<b>TOTAL</b>		<b>38.95</b>	<b>7.55</b>	<b>-3.53</b>	<b>0.24</b>	<b>38.85</b>	<b>81.78</b>	<b>62.94</b>	<b>77%</b>	<b>60.26</b>	<b>10.62</b>	<b>86%</b>

### 5.1.1 Pensions

EUR millions

5.1.1 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	1 641	0	0	37	4	0	1 682	1 682	100.0%	1 559	0	100.0%
PA	1 641	0	0	37	4	0	1 682	1 682	100.0%	1 559	0	100.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	0	0	1 682	1 682		0		0		0%		

The sub-heading was reinforced through transfers twice to cover the needs for pension expenditure for staff in all institutions and EU bodies (line 30 01 15 01 Pensions, invalidity allowances and severance grants), which are budgeted under Section III, Commission, of heading 5 Administration.

The first increase estimated a deficit of EUR 20.3 million in pension expenditure stemming from statutory obligations following the higher than estimated pension update as of 1 July 2015 (2.4 %, as compared to the rate of 1.2 % used for the calculation of the budget 2016).

These needs were covered by a transfer of appropriations from budget item 26 01 22 02 Acquisition and renting of buildings in Brussels, where frontloading of 2016 expenditure was possible.

The second increase of EUR 17 million was need as the annual adjustment of salaries and pensions as of 1 July 2016 has been estimated in the 2016 budget at a rate of 1.8% and the final rate established in the Commission report according to Article 65(1) of Staff Regulations is 3.3%, i.e. 1.5 percentage points higher than initially estimated. Furthermore, severance grants and transfers-out of pensions rights were increasing significantly due to a higher average cost per transfer file following an increase in the pension rights acquired and due to a higher number of beneficiaries for severance grants.

Pensions												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2015	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate without assigned revenue
30 01 15 01	Pensions, invalidity allowances and severance grants	1516.91	0.00	37.07	13.26	0.16	1567.41	1567.31	100%	1455.92	0.02	100%
30 01 15 02	Insurance against sickness	50.29	0.00	0.00	0.49	0.00	50.78	50.78	100%	47.45	0.00	100%
30 01 15 03	Weightings and adjustments to pensions and allowances	51.76	0.00	0.00	-9.30	0.00	42.45	42.45	100%	37.80	0.00	100%
30 01 16 01	Pensions of former Members of the European Parliament	3.29	0.00	0.00	-0.59	0.00	2.69	2.69	100%	1.73	0.00	100%
30 01 16 02	Pensions of former Members of the European Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%
30 01 16 03	Pensions of former Members of the European Commission	5.91	0.00	0.00	-0.15	0.00	5.76	5.76	100%	5.26	0.00	100%
30 01 16 04	Pensions of former Members of the Court of Justice of the European Union	8.27	0.00	0.00	-0.07	0.00	8.20	8.20	100%	7.26	0.00	100%
30 01 16 05	Pensions of former Members of the European Court of Auditors	3.92	0.00	0.00	0.24	0.00	4.16	4.16	100%	3.79	0.00	100%
30 01 16 06	Pensions of former European Ombudsmen	0.13	0.00	0.00	0.01	0.00	0.14	0.14	100%	0.10	0.00	100%
30 01 16 07	Pensions of former European Data Protection Supervisors	0.04	0.00	0.00	0.00	0.00	0.04	0.04	100%	0.04	0.00	100%
<b>TOTAL</b>		<b>1640.51</b>	<b>0.00</b>	<b>37.07</b>	<b>3.88</b>	<b>0.16</b>	<b>1681.63</b>	<b>1681.53</b>	<b>100%</b>	<b>1559.35</b>	<b>0.02</b>	<b>100%</b>

### 5.1.2 European Schools

The European Schools are official educational establishments intended, primarily, for children of staff of the European institutions.

5.1.2 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	172	0	4	0	-1	14	188	184	97.7%	177	4	100.0%
PA	172	1	4	0	-1	14	189	184	97.3%	178	5	99.8%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	1	0	184	183		0		1	-21%			

The contribution included in the EU budget is a balancing subsidy It covers children of EU staff and other pupils considered as category I. (e.g. children of staff of other bodies with separate budgets such as the European Central Bank or the European Investment Bank).

The Commission has put in place a financial contribution system in order to obtain financing from bodies with legal personality and separate budget that should bear the costs of schooling the children of their staff.

The European Union Intellectual Property Office (formerly known as the Office for Harmonisation in the Internal Market) covers part of the 2016 EU contribution to the European School in Alicante for an amount estimated approximately at EUR 3 800 000.

Contributions from the European Investment Bank (EIB), the European Investment Fund (EIF), the European Stability Mechanism (ESM) to the expenditure of schools in Luxembourg will be paid

directly to the schools (around EUR 4 800 000 for 2016) and are deducted from the balancing contribution paid by the EU.

Negotiations are ongoing with the European Central Bank (ECB) and the European Insurance and Occupational Pensions Authority (EIOPA) for a financial contribution to the school in Frankfurt which serves mostly children of staff working for the two organisations but an arrangement between the parties will not be concluded in 2016. The amount of EUR 3.4 million needs to be transferred from the reserve to balance the funding for the European School in Frankfurt.

Official Position	Description	Initial Budget	Carry-over from 2015	BA transfers	COM transfers	As-signed Revenue	Total Appropriations	Actual 2016	Rate	Actual 2015	EUR millions	
											Carry-over to 2017	Rate without assigned revenue
26 01 70 01	Office of the Secretary-General of the European Schools (Brussels)	9.75	0.00	0.00	-1.03	4.75	13.48	9.18	68%	9.97	4.29	100%
26 01 70 02	Brussels I (Uccle)	26.32	0.00	0.00	1.09	0.03	28.14	28.14	100%	25.78	0.00	100%
26 01 70 03	Brussels II (Woluwe)	23.62	0.00	0.00	-0.16	0.06	23.93	23.93	100%	22.29	0.00	100%
26 01 70 04	Brussels III (Ixelles)	23.16	0.00	0.00	-0.64	0.05	23.10	23.10	100%	20.15	0.00	100%
26 01 70 05	Brussels IV (Laeken)	14.45	0.00	0.00	2.34	0.06	17.27	17.27	100%	14.18	0.00	100%
26 01 70 11	Luxembourg I	17.35	0.00	0.00	-0.64	0.00	16.95	16.95	100%	18.75	0.00	100%
26 01 70 12	Luxembourg II	13.49	0.00	0.00	-0.59	0.00	13.14	13.14	100%	13.71	0.00	100%
26 01 70 21	Mol (BE)	5.93	0.00	0.00	-0.71	0.00	5.42	5.42	100%	5.55	0.00	100%
26 01 70 22	Frankfurt am Main (DE)	8.70	0.00	3.43	1.15	0.00	10.05	10.05	100%	9.18	0.00	100%
26 01 70 23	Karlsruhe (DE)	3.38	0.00	0.00	0.49	0.00	3.93	3.93	100%	3.03	0.00	100%
26 01 70 24	Munich (DE)	0.43	0.00	0.00	-0.06	0.06	0.55	0.55	100%	0.45	0.00	100%
26 01 70 25	Alicante (ES)	3.83	0.00	0.00	-0.48	3.69	7.13	7.13	100%	7.40	0.00	100%
26 01 70 26	Varese (IT)	10.50	0.00	0.00	-0.44	0.00	10.13	10.13	100%	9.52	0.00	100%
26 01 70 27	Bergen (NL)	4.73	0.00	0.00	-0.45	0.00	4.46	4.46	100%	4.23	0.00	100%
26 01 70 28	Culham (UK)	5.19	0.00	0.00	-0.82	0.00	4.48	4.48	100%	4.77	0.00	100%
26 01 70 31	Union contribution to the Type 2 European Schools	0.75	0.64	0.00	-0.25	5.46	5.96	5.81	92%	8.81	0.02	76%
<b>TOTAL</b>		<b>168.16</b>	<b>0.64</b>	<b>3.43</b>	<b>-1.19</b>	<b>14.16</b>	<b>188.11</b>	<b>183.67</b>	<b>97%</b>	<b>177.76</b>	<b>4.31</b>	<b>100%</b>

### RAL Overview of Heading 5

CAT	Description	EUR millions						
		RAL 01.01.2016	Payments on RAL	Commitments 2016	Payments on 2016 commitments	Decommitments 2016	RAL 31.12.2016	Evolution of the RAL (%)
1	Expenditure Related to Staff in Active Employment	0.0	0.0	2 102.0	2 102.0	0.0	0.0	-100.0%
2	External Staff Working within the Institutions	33.9	29.6	138.0	107.7	4.4	30.3	-10.7%
3	Other Management Expenditure of the Institutions	51.2	43.4	142.9	90.5	7.7	52.4	2.4%
4	Expenditure related to buildings	82.6	79.7	416.4	331.6	2.9	84.8	2.6%
5	Expenditure related to ICT	45.7	44.5	152.9	102.4	1.2	50.5	10.6%
6	Representation Offices	6.6	6.0	46.9	40.3	0.6	6.5	-1.5%
7	External Relations Delegations	0.0	0.0	34.0	33.6	0.0	0.4	858.5%
8	Interinstitutional cooperation in the social sphere	8.7	7.7	23.8	15.3	1.0	8.6	-1.5%
9	Other Specific Administrative Expenditure	14.3	11.5	60.3	42.5	2.8	17.8	24.4%
10	Other Operational Expenditure	7.9	7.0	17.2	9.8	0.2	8.1	2.2%
11	Offices	33.5	31.3	313.7	282.7	2.2	31.0	-7.4%
12	Language services	7.6	7.2	63.9	55.7	0.3	8.1	7.9%
13	Pensions	0.0	0.0	1 681.5	1 681.5	0.0	0.0	0.0%
14	European Schools	0.6	0.4	183.8	183.3	0.3	0.5	-20.7%
<b>TOTAL</b>		<b>292.7</b>	<b>268.4</b>	<b>5 377.2</b>	<b>5 078.9</b>	<b>23.5</b>	<b>299.1</b>	<b>54.8%</b>

## **MFF Heading 9: Special Instruments**

Flexibility mechanisms enable the EU to mobilise the necessary funds to react to unforeseen events such as crisis and emergency situations. Their scope, financial allocation and operating modalities are provided for in the MFF regulation and the Interinstitutional Agreement. In the current context of reduced expenditure, they also ensure that budgetary resources can respond to evolving priorities, so that every euro is used where it is most needed. Most of the flexibility mechanisms are therefore kept outside the MFF and the funding can be mobilised above the expenditure ceilings. Taking into account past experience, the scope for intervention for some special instruments, such as the Emergency Aid Reserve, has been broadened, the maximum allocation increased and the carrying over of unused amounts to the following year(s) has been allowed.

EUR millions

9 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	525	0	31	-210	0	50	395	61	15.4%	288	180	17.6%
PA	389	1	-139	-161	0	50	140	61	43.6%	288	54	36.9%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	1	0	61	61		0		0		-68%		

### *9.0.1 - Emergency Aid Reserve (EAR)*

The Emergency Aid Reserve is designed to enable a rapid response to specific aid requirements for non-EU countries that were unforeseeable when the budget was drawn up. Priority is given to humanitarian operations, but the reserve may also be used for civil crisis management and protection if necessary.

EUR millions

9.0.1 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	309	0	0	-210	0	0	99	0	0.0%	0	99	0.0%
PA	309	0	-170	-118	0	0	21	0	0.0%	0	0	0.0%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016		Evolution of the RAL		
	0	0	0	0		0		0		0%		

According to article 9 of the Multiannual Financial Framework the Emergency Aid Reserve (EAR) is intended to allow for a rapid response to specific aid requirements of third countries following events which could not be foreseen when the budget was established; first and foremost for humanitarian operations, but also for civil crisis management and protection, and situations of particular pressure resulting from migratory flows at the Union's external borders, where circumstances so require.

In 2016 EUR 210.4 million were mobilised for commitments out of EUR 309 million budgeted. The quasi-totality of EUR 288 million in payment appropriations were mobilised.

These amounts were transferred to the programme 4.0.7 *Humanitarian Aid*, but the allocation from the EAR remains outside the Multiannual Financial Framework.

### *9.0.2 - European Globalisation Adjustment Fund (EGF)*

The European Globalisation Adjustment Fund aims to help workers reintegrate into the labour market where they have been displaced by major structural changes in world trade patterns.

EUR millions

9.0.2 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	166	0	0	0	0	50	215	28	13.0%	79	50	16.9%
PA	30	1	0	-30	0	50	50	28	56.0%	78	22	63.5%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	1	0	28	28		0		0	-68%			

With transfers of EUR 28 million for commitments from the reserve, an amount of EUR 137.6 million remained un-mobilised. The table below shows the budgetary authority transfers 2016 related to the mobilisation of the European Globalisation Adjustment Fund reserve.

EUR

Transfer Ref.	Date of transmission to BA	Content	Amount
DEC 01	20/01/2016	EGF/2015/007 BE/Hainaut-Namur Glass	1 096
DEC 02	16/02/2016	EGF/2015/009 SE/Volvo Trucks	1 794
DEC 03	22/02/2016	EGF/2016/000/TA - Technical Assistance	380
DEC 06	07/04/2016	EGF/2015/010 FR/MoryGlobal	5 147
DEC 07	14/04/2016	EGF/2015/011 GR/Supermarket Larissa	6 468
DEC 08	04/05/2016	EGF/2015/012 BE/Hainaut Machinery	1 824
DEC 21	30/08/2016	EGF/2016/001 FI/Microsoft	5 364
DEC 22	05/09/2016	EGF/2016/002 SE/Ericsson	3 958
DEC 24	28/09/2016	EGF/2016/003 EE/Petroleum and Chemicals	1 131
DEC 31	08/11/2016	EGF/2016/004 ES/Comunidad Valenciana automotive	857
<b>TOTAL of transfers</b>			<b>28 018</b>
<b>Unmobilised reserve</b>			<b>137 594</b>

### 9.0.3 - European Union Solidarity Fund (EUSF)

The European Union Solidarity Fund aims to release emergency financial aid following a major disaster in a Member State or aspiring ("candidate") country. Aid is managed by the recipient country, and should be used to rebuild basic infrastructure, fund emergency services, temporary accommodation or clean-up operations, or counter immediate health risks.

EUR millions

9.0.3 Implementation Table												
	Initial Budget	Carryover from 2015	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2016	Rate	Actual 2015	Carryover to 2017	Rate excl. ass. rev.
CA	50	0	31	0	0	0	81	33	40.2%		31	40.2%
PA	50	0	31	-13	0	0	68	33	47.9%		31	47.9%
	RAL as at 01.01.2016	Payment of RAL	Commitments 2016	Payments on 2016 commitments		Decommitments 2016		RAL as at 31.12.2016	Evolution of the RAL			
	0	0	33	33		0		0	0%			

The two strands of the European Union Solidarity Fund (EUSF), for Member States (9.0.31) and for Countries Negotiating the Accession (9.0.32) are merged into a single Fund from 2016 onwards.

The European Union Solidarity Fund (EUSF) was mobilised (AB 6/2016) for an amount of EUR 31.48 million in commitment and payment appropriations. The mobilisation relates to floods in



Germany, following an application for EUSF financial assistance relating to natural disasters in Germany (floodings in May/June 2016) received in late August 2016.

As solidarity was the central justification for the creation of the Fund, the Commission takes the view that aid from the Fund should be progressive. That means that, according to previous practice, the portion of the damage exceeding the “major disaster” threshold for mobilising the Fund (i.e. 0.6% of GNI or EUR 3 billion in 2011 prices, whichever is the lower amount) should give rise to higher aid intensity than damage up to the threshold. The rate applied in the past for defining the allocations for major disasters is 2.5% of total direct damage under the threshold and 6% for the part of the damage above. For regional disasters and disasters accepted under the “neighbouring country” provision the rate is 2.5%. This rate was applied as the disaster did not exceed the major disaster threshold applicable to Germany in 2016.

As the European Union Solidarity Fund is a special instrument as defined in the MFF regulation, the corresponding appropriations are budgeted outside the corresponding MFF ceilings.

Disaster		Direct damage	Total cost of eligible operations	Applied regional disaster threshold (1.5% of GDP)	2.5% of direct damage	6% of direct damage above threshold	EUR million Total amount of aid proposed
Floodings in Lower Bavaria (Germany)	Summer May-June	1,259,005	94,196	623	31.48	-	31.48
<b>TOTAL</b>							<b>31.48</b>



## **PART C – Revenue: Own Resources**



## C.1 Own Resources: Budget Implementation Table

EUR millions

Title	Chapter	Budget Heading	Budget 2016 Final*	Revenue 2016**	Revenue 2015	Difference final budget vs. revenue	Revenue as % of budget	Revenue variation as % of 2016/2015
1	Own resources		(1)	(2)	(3)	(4)=(2)-(1)	(5)=(2)/(1)	(6) = [(2)-(3)]/(3)
	11	Levies and other duties in the sugar sector	133	133	124	-1	99.5%	7.2%
	12	Custom duties	20,115	19,961	18,607	-153	99.2%	7.3%
	13	Own resources accruing from VAT	16,279	15,935	18,269	-345	97.9%	-12.8%
	14	Own resources based on GNI	97,149	95,578	94,009	-1,571	98.4%	1.7%
	15	Correction of budgetary imbalances granted to UK	0	580	-270	580		-314.8%
	16	Gross reduction in the annual GNI-based contribution granted to some MS	0	-22		-22		
<b>TOTAL</b>			<b>133,677</b>	<b>132,166</b>	<b>130,738</b>	<b>-1,511</b>	<b>98.9%</b>	<b>1.1%</b>
* The figures in this column correspond to those in the 2016 budget (OJ L 48, 24.2.2016) plus amending budgets no 1/2016 to no 6/2016								
** Provisional amounts								

## C.2 Legal Basis

The basic rules of the system of the European Unions' own resources are laid down in Council Decision 2014/335/EU, Euratom. This Decision has entered into force on 1 October 2016 after it has been ratified by all Member States according to their constitutional rules. The retroactive effects of the Decision 2014/335 applied from 1 January 2014 and have been taken into account under the amending budget number 5/2016 adopted on 1<sup>st</sup> December 2016.

Own resources are budgeted in Title 1 of the General Statement of Revenue<sup>6</sup> (see also the 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 1.20 % of the gross national income (GNI) of the EU.

Own resources can be divided into the following categories:

- traditional own resources (customs duties and sugar levies)
- the VAT based resource
- the GNI based resource ("the additional resource"). This resource ensures that total budgeted revenue equals total budgeted expenditure, as required by the principle of equilibrium of the EU budget. 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 Denmark, the Netherlands, Austria and Sweden and a specific mechanism for correcting budgetary imbalances in favour of the United Kingdom (the "UK correction") are also part of the own resources system.

<sup>6</sup> The surplus of the previous exercise, which mainly results from the difference between own resources contributions and implemented expenditure of the previous year, is included in Title 3. That title is, however, not examined here.

### **C.3 The Budgetary Forecast of Own Resources**

The data necessary for establishing the budgetary forecast of own resources is discussed and adopted at the annual forecasting meeting of the Advisory Committee on Own Resources (ACOR)<sup>7</sup>. Representatives of the Commission and of Member States participate in the meeting.

The discussions concern the forecasts for the VAT and GNI bases and traditional own resources (customs duties and sugar levies). Furthermore, the Commission presents the results of its calculations of the UK correction, which is also a necessary element for establishing the own resources forecast. Both the forecasts for the draft budget 2017, as well as the updated forecasts for the year 2016 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 previously discussed with Member States' experts.

Sugar levies are forecasted by the Directorate-General for Agriculture in accordance with Article 128 of Council Regulation (EC) no 1308/2013. Customs duties are forecasted on the basis of 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 2016 own resources forecast were approved at the ACOR forecasts meeting of 18 May 2016 and budgeted in the Amending Budget No 4/2016.

### **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 25 November 2015, was fixed at EUR 143 885 million, which was EUR 344 million higher than the EUR 143 541 million in the draft budget, presented by the Commission in June 2015. In order to ensure equilibrium between budgeted revenue and expenditure this variation 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 draft budget.

#### *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 2016, altogether 6 amending budgets were adopted. Their impact on the revenue side of the 2016 budget is indicated in the next table.

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<sup>7</sup> The ACOR is in accordance with Article 16 of Council Regulation No 609/2014 of 26 May 2014.

Budget	Date of adoption	Total revenue 2016	Difference with previous Budget	Total amount of Own Resources	Difference with previous Budget
Budget 2016	25/11/2015	143,885		142,269	
AB 1/2016	13/04/2016	143,885	0	142,269	0
AB2/2016	6/07/2016	143,885	0	140,919	-1,349
AB3/2016	25/10/2016	143,885	0	140,919	0
AB4/2016	1/12/2016	136,611	-7,274	133,645	-7,274
AB5/2016	1/12/2016	136,611	0	133,645	0
AB6/2016	1/12/2016	136,642	31	133,677	31

### *Budget 2016*

Final adoption budget 2016.

#### *Main subject of AB 1/2016*

To create the budget structure for the proposed new instrument to provide emergency support within the Union and to make an amount of EUR 100 million in commitment appropriations available for immediate funding needs.

To reinforce the staffing levels of the European Counter-Terrorism Centre in EUROPOL, to enable the agency to play a central role in the fight against terrorism in the EU. The related funding for the remuneration of new staff amounts to EUR 2.0 million, and is proposed to be redeployed from the Police Union actions under the Internal Security Fund (ISF).

Overall, this AB has no net impact on the level of appropriations in the 2016 budget.

#### *Main subject of AB 2/2016*

Budgeting the surplus resulting from the implementation of the budget year 2015 which amounts to EUR 1 349 116 814.

#### *Main subject of AB 3/2016*

To reinforce the budget for security for a total of EUR 15.8 million after the terrorist attacks in Paris and Brussels. The result is an increase of non-differentiated expenditure in the 2016 budget for heading 5 Administration. However, it was proposed to redeploy the necessary payment appropriations from the ITER operational line in heading 1a.

#### *Main subject of AB 4/2016*

1. On the revenue side, the revision of the forecast of Traditional Own Resources, value-added tax (VAT) and gross national income (GNI) bases, and the budgeting of the relevant UK corrections and their financing, which affects the distribution of own resources contributions from Member States to the EU budget.

2. On the expenditure side: decrease of EUR 7 274.3 million in payment appropriations and an increase of EUR 225.4 million in commitment appropriations :

a) To update the level of appropriations under heading 3 Security and Citizenship to take account of the state of implementation and to reflect the latest developments in relation to migration and security issues.

b) To frontload the provisioning of the European Fund for Strategic Investments (EFSI) 2015-2018 with an increase of EUR 73.9 million in commitments, to take account of the proposed extension of the duration of the Fund until 2020.

c) To reduce commitment appropriations spread across several budget lines, under heading 2 by EUR 14.7 million, to adjust them to the latest needs assessment.

d) To decrease the level of payment appropriations by EUR 7 284.3 million, mostly in budget lines under heading 1b and to a lesser extent for headings 2 and 3 Security and Citizenship as well as from the Emergency Aid Reserve.

e) To frontload in 2016 part of the reinforcement in the staffing levels of Frontex already proposed in the draft budget 2017.

#### *Main subject of AB 5/2016*

The implementation of the new Own Resources Decision No 2014/335/EU, Euratom following the completion of the ratification process and the entry into force of ORD 2014 on 1 October 2016. It takes into account the retroactive effect of ORD 2014 from 1 January 2014 onwards and therefore includes the adjustments for the financial years 2014, 2015 and 2016.

#### *Main subject of AB 6/2016*

The mobilisation of the European Union Solidarity Fund (EUSF) for an amount of EUR 31,4 million in commitment and payment appropriations. The mobilisation relates to floods in Germany.

## **C.5. Budget Forecasts Table 2016 versus 2015**

EUR millions

Title	Chapter	Budget Heading	Budget 2016		Budget 2015	Final budget vs initial budget	Variations as % (2016)	Variations as % (2016/2015)
			Initial	Final*	Final**			
			(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	125	133	125	9	6.9%	6.9%
	12	Custom duties	18,465	20,115	18,635	1,649	8.9%	7.9%
	13	Own resources accruing from VAT	18,813	16,279	18,023	-2,533	-13.5%	-9.7%
	14	Own resources based on GNI	104,866	97,149	92,884	-7,716	-7.4%	4.6%
	15	Correction of budgetary imbalances granted to UK	0	0	0	0		0.0%
	16	Gross reduction in the annual GNI-based contribution granted to some MS	0	0		0		
<b>TOTAL</b>			<b>142,269</b>	<b>133,677</b>	<b>129,667</b>	<b>-8,592</b>	<b>-6.0%</b>	<b>3.1%</b>
* The figures of the final budget correspond to those of the Amending Budget No 6/2016.								
** The figures of the final budget correspond to those of the Amending Budget No 8/2015.								



## **C.6 Breakdown of the Total Amount of Own Resources by Member State**

EUR millions

Member State	Initial Budget 2016	Final Budget 2016*
Belgium	5,519	5,980
Bulgaria	449	460
Czech Republic	1,589	1,733
Denmark	2,819	2,445
Germany	30,113	25,405
Estonia	216	218
Ireland	1,776	2,156
Greece	1,771	1,721
Spain	11,270	11,434
France	21,829	22,232
Croatia	442	445
Italy	15,939	16,698
Cyprus	170	181
Latvia	257	257
Lithuania	414	412
Luxembourg	311	334
Hungary	1,114	1,102
Malta	89	96
Netherlands	7,979	4,958
Austria	3,064	3,158
Poland	4,488	4,361
Portugal	1,745	1,800
Romania	1,554	1,536
Slovenia	413	431
Slovak Republic	778	777
Finland	1,982	2,087
Sweden	4,377	3,280
United Kingdom	19,803	17,979
<b>TOTAL</b>	<b>142,269</b>	<b>133,677</b>

\* The figures of the final budget correspond to those of the Amending Budget No 6/2016.

## **C.7 Implementation of Own Resources**

The custom duties collected amounted to 99.24% of the amounts forecasted. The budgetary estimates were modified by the Amending Budget No 4/2016 (they were increased by EUR 392.1 million). These adjustments were based on the new macroeconomic forecasts of spring 2016 and on the evolution of the customs duties collection during the year.

The Member States' VAT and GNI payments corresponded closely to the updated budgetary estimates. The difference are mainly explained by the differences in the euro rates used for budgetary purposes (see Article 10a (1) of Regulation No 609/2014) 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 2016 had a negative impact of € 344.6 million and EUR 1 571 million for VAT and GNI respectively.

The "UK correction" is financed by the other Member States, so there should be no net effect on the budget. However, a positive amount of EUR 580 million was registered. This was caused by differences in the exchange rates similar to those for the VAT/GNI resources.

For the period 2014-2020, Denmark, the Netherlands and Sweden shall benefit from gross reductions in their annual GNI-based contributions of EUR 130 million, EUR 695 million and EUR 185 million respectively. Austria shall benefit from a gross reduction in its annual GNI-based contribution of EUR 30 million in 2014, EUR 20 million in 2015 and EUR 10 million in 2016. All these amounts shall be measured, in 2011 prices, and adjusted to current prices by applying the most recent GDP deflator for the EU expressed in Euro. These gross reductions shall be granted after the calculation of the correction in favour of the UK. They are also financed by all Member States, so there should be no net effect on the budget. However, a negative amount of EUR 21.8 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 2016 Transfers of Appropriations

The following tables are grouped by reference of the transfer for decision of the EP and the Council, "DEC".

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 01	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	1 095 544		0	C1
DEC 01	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-1 095 544		0	C1
<b>DEC 01 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 02	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	1 793 710		0	C1
DEC 02	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-1 793 710		0	C1
<b>DEC 02 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 03	04 01 04 04	9.0.2	N	Support expenditure for operations and programmes in the 'Employment, social affairs and inclusion' policy area	380 000		380 000	C1
DEC 03	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	0		-380 000	C1
DEC 03	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-380 000		0	C1
<b>DEC 03 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 04	11 03 01	2.0.32	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	77 574 978		75 874 978	C1
DEC 04	40 02 41		Y	Differentiated appropriations	-77 574 978		-75 874 978	C1
<b>DEC 04 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 05	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		150 000 000	0	C2
DEC 05	40 02 42	9.0.1	Y	Emergency aid reserve		-150 000 000	0	C2
<b>DEC 05 balance</b>						<b>0</b>	<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 06	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	5 146 800		0	C1
DEC 06	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-5 146 800		0	C1
<b>DEC 06 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 07	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	6 468 000		0	C1
DEC 07	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-6 468 000		0	C1
<b>DEC 07 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 08	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	1 824 041		0	C1
DEC 08	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-1 824 041		0	C1
<b>DEC 08 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 09	09 03 02	1.1.83	N	Creating an environment more conducive to private investment for telecommunication infrastructure projects - CEF broadband	50 000 000		0	C1
DEC 09	32 02 01 01	1.1.81	N	Connecting Europe Facility	-16 666 666		0	C1
DEC 09	32 02 01 02	1.1.81	N	Connecting Europe Facility	-16 666 666		0	C1
DEC 09	32 02 01 03	1.1.81	N	Connecting Europe Facility	-16 666 668		0	C1
<b>DEC 09 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 10	26 01 70 22	5.1.2	N	European Schools	3 426 739		3 426 739	C1
DEC 10	40 01 40		Y	Administrative reserve	-3 426 739		-3 426 739	C1
<b>DEC 10 balance</b>					<b>0</b>		<b>0</b>	

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 11	21 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'International cooperation and development' policy area	99 653		99 653	C1
DEC 11	21 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'International cooperation and development' policy area	150 000		150 000	C1
DEC 11	22 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	548 998		548 998	C1
DEC 11	22 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	57 145		57 145	C1
DEC 11	23 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Humanitarian aid and civil protection' policy area	471 184		471 184	C1
DEC 11	23 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Humanitarian aid and civil protection' policy area	104 500		104 500	C1
DEC 11	25 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	1 971 256		1 971 256	C1
DEC 11	25 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	1 603 294		1 603 294	C1
DEC 11	26 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Commission's administration' policy area	871 943		871 943	C1
DEC 11	27 01 02 09	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	-2 448 272		-2 448 272	C1
DEC 11	27 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	-151 086		-151 086	C1
DEC 11	27 01 02 19	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	-3 660 630		-3 660 630	C1
DEC 11	28 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Audit' policy area	-99 785		-99 785	C1
DEC 11	29 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Statistics' policy area	58 344		58 344	C1
DEC 11	31 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Language services' policy area	24 435		24 435	C1
DEC 11	31 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Language services' policy area	126 000		126 000	C1
DEC 11	32 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Energy' policy area	135 097		135 097	C1
DEC 11	32 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Energy' policy area	150 000		150 000	C1
DEC 11	33 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Justice and consumers' policy area	7 000		7 000	C1
<b>DEC 11 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 11	01 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Economic and financial affairs' policy area	-1 423 764		-1 423 764	C1
DEC 11	01 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Economic and financial affairs' policy area	-241 550		-241 550	C1
DEC 11	02 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Internal market, industry, entrepreneurship and SMEs' policy area	-27 580		-27 580	C1
DEC 11	02 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Internal market, industry, entrepreneurship and SMEs' policy area	-3 000		-3 000	C1
DEC 11	03 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Competition' policy area	69 730		69 730	C1
DEC 11	04 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Employment, social affairs and inclusion' policy area	-282 572		-282 572	C1
DEC 11	05 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Agriculture and rural development' policy area	-79 020		-79 020	C1
DEC 11	06 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	61 934		61 934	C1
DEC 11	06 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	390 000		390 000	C1
DEC 11	07 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Environment' policy area	50 377		50 377	C1
DEC 11	07 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Environment' policy area	80 000		80 000	C1
DEC 11	08 01 02 11	5.2.3X	N	External personnel and other management expenditure of the 'Research and innovation' policy area	40 000		40 000	C1
DEC 11	09 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Communications networks, content and technology' policy area	-31 140		-31 140	C1
DEC 11	11 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Maritime affairs and fisheries' policy area	90 084		90 084	C1
DEC 11	11 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Maritime affairs and fisheries' policy area	25 000		25 000	C1
DEC 11	12 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Financial stability, financial services and capital markets union' policy area	-8 000		-8 000	C1
DEC 11	13 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	-160 198		-160 198	C1
DEC 11	13 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	-75 353		-75 353	C1
DEC 11	14 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Taxation and customs union' policy area	12 234		12 234	C1
DEC 11	15 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Education and culture' policy area	61 428		61 428	C1
DEC 11	16 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Communication' policy area	225 938		225 938	C1
DEC 11	17 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Health and food safety' policy area	76 000		76 000	C1
DEC 11	18 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Migration and home affairs' policy area	608 976		608 976	C1
DEC 11	18 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Migration and home affairs' policy area	200 000		200 000	C1
DEC 11	20 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Trade' policy area	321 400		321 400	C1

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 12	11 03 01	2.0.32	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	735 000		735 000	C1
DEC 12	40 02 41		Y	Differentiated appropriations	-735 000		-735 000	C1
<b>DEC 12 balance</b>					<b>0</b>		<b>0</b>	



Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 13	27 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Budget' policy area	191 537		191 537	C1
DEC 13	28 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Audit' policy area	71 413		71 413	C1
DEC 13	29 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Statistics' policy area	293 218		293 218	C1
DEC 13	31 01 03 01	5.2.3X	N	Expenditure relating to information and communication technology equipment and services, and other working expenditure of the 'Language services' policy area	1 419 741		1 419 741	C1
DEC 13	32 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Energy' policy area	257 748		257 748	C1
DEC 13	33 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Justice and consumers' policy area	168 364		168 364	C1
DEC 13	34 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services in the 'Climate action' policy area	74 723		74 723	C1
<b>DEC 13 balance</b>					<b>0</b>		<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 13	01 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services, and specific expenditure in the 'Economic and financial affairs' policy area	287 542		287 542	C1
DEC 13	02 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Internal market, industry, entrepreneurship and SMEs' policy area	400 100		400 100	C1
DEC 13	03 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Competition' policy area	367 941		367 941	C1
DEC 13	04 01 03 01	5.2.3X	N	Expenditure relating to information and communication technology equipment and services of the 'Employment, social affairs and inclusion' policy area	295 109		295 109	C1
DEC 13	05 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Agriculture and rural development' policy area	439 826		439 826	C1
DEC 13	06 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Mobility and transport' policy area	155 122		155 122	C1
DEC 13	07 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Environment' policy area	198 631		198 631	C1
DEC 13	08 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Research and innovation' policy area	37 835		37 835	C1
DEC 13	09 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Communications networks, content and technology' policy area	189 173		189 173	C1
DEC 13	11 01 03 01	5.2.3X	N	Expenditure relating to information and communication technology equipment and services of the 'Maritime affairs and fisheries' policy area	130 056		130 056	C1
DEC 13	12 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Financial stability, financial services and capital markets union' policy area	137 623		137 623	C1
DEC 13	13 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Regional and urban policy' policy area	274 773		274 773	C1
DEC 13	14 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Taxation and customs union' policy area	205 252		205 252	C1
DEC 13	15 01 03 01	5.2.3X	N	Expenditure relating to information and communication technology equipment and services of the 'Education and culture' policy area	200 050		200 050	C1
DEC 13	16 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and other working expenditure of the 'Communication' policy area	287 069		287 069	C1
DEC 13	17 01 03 01	5.2.3X	N	Expenditure relating to information and communication technology equipment and services, buildings and related expenditure of the 'Health and food safety' policy area	305 514		305 514	C1
DEC 13	18 01 03 01	5.2.3X	N	Expenditure relating to information and communication technology equipment and services of the 'Migration and home affairs' policy area	154 649		154 649	C1
DEC 13	19 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Foreign policy instruments' policy area	36 416		36 416	C1
DEC 13	20 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Trade' policy area	222 278		222 278	C1
DEC 13	21 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'International cooperation and development' policy area	285 651		285 651	C1
DEC 13	22 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Neighbourhood and enlargement negotiations' policy area	143 771		143 771	C1
DEC 13	23 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Humanitarian aid and civil protection' policy area	97 897		97 897	C1
DEC 13	25 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Commission's policy coordination and legal advice' policy area	676 292		676 292	C1
DEC 13	26 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Commission's administration' policy area	494 686		494 686	C1
DEC 13	26 01 22 02	5.2.3X	N	Infrastructure and logistics (Brussels)	-8 500 000		-8 500 000	C1

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Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 14	26 03 51	1.1.OTH	N	Completion of ISA programme	0		5 000 000	C1
DEC 14	32 05 01 02	1.1.12	N	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)	0		-5 000 000	C1
<b>DEC 14 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 15	05 05 02	4.0.1	N	Instrument for Pre-Accession Assistance for Rural Development (IPARD) - Completion of the programme (2007 to 2013)	0		-5 000 000	C1
DEC 15	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	0		32 000 000	C1
DEC 15	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		40 000 000	0	C2
DEC 15	40 02 42	9.0.1	Y	Emergency aid reserve	0		-27 000 000	C1
DEC 15	40 02 42	9.0.1	Y	Emergency aid reserve		-40 000 000	0	C2
<b>DEC 15 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 16	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	622 134		24 000 000	C1
DEC 16	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		29 377 866	0	C2
DEC 16	40 02 42	9.0.1	Y	Emergency aid reserve	-622 134		-24 000 000	C1
DEC 16	40 02 42	9.0.1	Y	Emergency aid reserve		-29 377 866	0	C2
<b>DEC 16 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 17	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	30 000 000		24 000 000	C1
DEC 17	23 03 77 03	3.0.PPPA	N	Pilot projects and preparatory actions	0		-1 000 000	C1
DEC 17	40 02 42	9.0.1	Y	Emergency aid reserve	-30 000 000		-23 000 000	C1
<b>DEC 17 balance</b>					<b>0</b>		<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 18	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	55 000 000		44 000 000	C1
DEC 18	40 02 42	9.0.1	Y	Emergency aid reserve	-55 000 000		-44 000 000	C1
<b>DEC 18 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 19	19 03 01 04	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-23 000 000		0	C1
DEC 19	19 03 01 05	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-37 000 000		0	C1
DEC 19	19 03 01 07	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-25 000 000		0	C1
DEC 19	22 04 01 03	4.0.2	N	Supporting cooperation with Mediterranean countries	85 000 000		0	C1
<b>DEC 19 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 20	19 02 01	4.0.6	N	Response to crisis and emerging crisis	8 000 000		0	C1
DEC 20	19 04 01	4.0.5	N	Improving the reliability of electoral processes, in particular by means of election observation missions	-10 000 000		0	C1
DEC 20	19 05 01	4.0.4	N	Cooperation with third countries to advance and promote Union and mutual interests	2 000 000		0	C1
<b>DEC 20 balance</b>					<b>0</b>		<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 21	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	5 364 000		0	C1
DEC 21	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-5 364 000		0	C1
<b>DEC 21 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 22	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	3 957 918		0	C1
DEC 22	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-3 957 918		0	C1
<b>DEC 22 balance</b>					<b>0</b>		<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 23	01 02 04	1.1.7	N	Protecting euro banknotes and coins against counterfeiting and related fraud	0		-123 000	C1
DEC 23	01 03 02	4.0.10	N	Macro-financial assistance	0		-16 950 000	C1
DEC 23	01 04 05	1.1.10	N	Provisioning of the EFSI guarantee fund	0		500 000 000	C1
DEC 23	02 02 02	1.1.4	N	Improving access to finance for small and middle-sized enterprises (SMEs) in the form of equity and debt	0		-25 000 000	C1
DEC 23	02 03 03	1.1.DAG	N	European Chemicals Agency - Chemicals legislation	0		-14 269 000	C1
DEC 23	04 03 02 01	1.1.6	N	European Union Programme for Employment and Social Innovation (EaSI)	0		10 000 000	C1
DEC 23	04 03 02 03	1.1.6	N	European Union Programme for Employment and Social Innovation (EaSI)	0		31 100 000	C1
DEC 23	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	0		-29 620 000	C1
DEC 23	04 05 51	4.0.1	N	Completion of actions (prior to 2014) - Instrument for Pre-Accession Assistance - Human resources development	0		16 000 000	C1
DEC 23	05 02 10 02	2.0.10	N	Promotion	0		-49 000	C1
DEC 23	05 02 12 09	2.0.OTH	N	Milk and milk products	0		-6 000 000	C1
DEC 23	05 05 03 02	4.0.1	N	Support to Albania, Bosnia and Herzegovina, Kosovo, Montenegro, Serbia and the former Yugoslav Republic of Macedonia	0		-9 000 000	C1
DEC 23	05 05 04 02	4.0.1	N	Support to Turkey	0		-20 000 000	C1
DEC 23	05 06 01	4.0.OTH	N	International agricultural agreements	0		-2 562 000	C1
DEC 23	05 08 01	2.0.10	N	Farm Accountancy Data Network (FADN)	0		-1 260 000	C1
DEC 23	05 08 03	2.0.10	N	Restructuring of systems for agricultural surveys	0		-185 000	C1
DEC 23	05 08 77 08	2.0.PPPA	N	Pilot projects and preparatory actions	0		-299 000	C1
DEC 23	05 08 77 09	2.0.PPPA	N	Pilot projects and preparatory actions	0		-207 000	C1
DEC 23	05 08 77 10	2.0.PPPA	N	Pilot projects and preparatory actions	0		-278 000	C1
DEC 23	05 08 77 11	2.0.PPPA	N	Pilot projects and preparatory actions	0		-500 000	C1
DEC 23	05 08 77 12	2.0.PPPA	N	Pilot projects and preparatory actions	0		-200 000	C1
DEC 23	05 08 77 13	2.0.PPPA	N	Pilot projects and preparatory actions	0		-150 000	C1
DEC 23	05 08 77 14	2.0.PPPA	N	Pilot projects and preparatory actions	0		-350 000	C1
DEC 23	05 08 77 15	2.0.PPPA	N	Pilot projects and preparatory actions	0		-150 000	C1
DEC 23	06 02 51	1.1.82	N	Completion of trans-European networks programme	0		-23 300 000	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 23	17 03 77 22	3.0.PPPA	N	Pilot projects and preparatory actions	0		-200 000	C1
DEC 23	17 03 77 23	3.0.PPPA	N	Pilot projects and preparatory actions	0		-500 000	C1
DEC 23	17 03 77 24	3.0.PPPA	N	Pilot projects and preparatory actions	0		-125 000	C1
DEC 23	17 03 77 25	3.0.PPPA	N	Pilot projects and preparatory actions	0		-250 000	C1
DEC 23	17 03 77 26	3.0.PPPA	N	Pilot projects and preparatory actions	0		-250 000	C1
DEC 23	17 03 77 27	3.0.PPPA	N	Pilot projects and preparatory actions	0		-250 000	C1
DEC 23	17 04 03	3.0.8	N	Ensuring effective, efficient and reliable controls	0		-1 500 000	C1
DEC 23	17 04 51	3.0.8	N	Completion of previous measures in food and feed safety, animal health, animal welfare and plant health	0		-1 500 000	C1
DEC 23	18 02 01 01	3.0.2	N	Internal Security Fund	0		104 600 000	C1
DEC 23	18 02 51	3.0.2	N	Completion of operations and programmes in the field of external borders, security and safeguarding liberties	0		16 000 000	C1
DEC 23	18 04 01 01	3.0.7	N	Europe for citizens - Strengthening remembrance and enhancing capacity for civic participation at the Union level	0		2 158 000	C1
DEC 23	18 05 51	1.1.31	N	Completion of previous research framework programmes - Seventh framework programme - EC (2007 to 2013)	0		-44 995 000	C1
DEC 23	19 02 01	4.0.6	N	Response to crisis and emerging crisis	0		35 000 000	C1
DEC 23	19 03 01 02	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-15 000 000	C1
DEC 23	19 03 01 05	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-4 000 000	C1
DEC 23	19 03 01 06	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-3 500 000	C1
DEC 23	19 03 01 07	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-15 000 000	C1
DEC 23	19 03 02	4.0.8	N	Support to non-proliferation and disarmament	0		-1 500 000	C1
DEC 23	19 04 01	4.0.5	N	Improving the reliability of electoral processes, in particular by means of election observation missions	0		-9 000 000	C1
DEC 23	19 05 01	4.0.4	N	Cooperation with third countries to advance and promote Union and mutual interests	0		-18 000 000	C1
DEC 23	19 06 01	4.0.SPEC	N	Information outreach on the Union's external relations	0		1 250 000	C1
DEC 23	21 02 20	4.0.3	N	Erasmus+ - Contribution from the development cooperation instrument (DCI)	0		19 750 000	C1
DEC 23	22 02 03 02	4.0.1	N	Support to Turkey	0		-136 225 000	C1
DEC 23	23 03 02 02	4.0.12	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-6 500 000	C1
DEC 23	23 04 01	4.0.13	N	EU Aid Volunteers initiative - Strengthening the Union's capacity to respond to humanitarian crises	0		-6 397 000	C1
DEC 23	26 02 01	1.1.OTH	N	Procedures for awarding and advertising public supply, works and service contracts	0		-850 000	C1
DEC 23	32 02 01 04	1.1.81	N	Connecting Europe Facility	0		-27 945 000	C1
DEC 23	32 02 52	1.1.9	N	Completion of energy projects to aid economic recovery	0		-29 000 000	C1
DEC 23	32 05 01 02	1.1.12	N	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)	0		71 000 000	C1
DEC 23	32 05 51	1.1.12	N	Completion of the European Joint Undertaking for ITER - Fusion for Energy (F4E) (2007 to 2013)	0		49 000 000	C1
DEC 23	33 02 51	3.0.5	N	Completion of actions in the field of rights, citizenship and equality	0		-2 000 000	C1
DEC 23	33 02 77 08	3.0.PPPA	N	Pilot projects and preparatory actions	0		-507 000	C1
DEC 23	33 02 77 09	3.0.PPPA	N	Pilot projects and preparatory actions	0		-938 000	C1
DEC 23	33 02 77 10	3.0.PPPA	N	Pilot projects and preparatory actions	0		-375 000	C1
DEC 23	33 02 77 12	3.0.PPPA	N	Pilot projects and preparatory actions	0		-250 000	C1
DEC 23	33 03 51	3.0.4	N	Completion of actions in the field of justice	0		-3 000 000	C1
DEC 23	33 03 77 04	3.0.PPPA	N	Pilot projects and preparatory actions	0		-394 000	C1
DEC 23	34 02 02	2.0.4	N	Increasing the resilience of the Union to climate change	0		-5 300 000	C1
<b>DEC 23 balance</b>					<b>0</b>		<b>0</b>	

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DEC 23	06 03 03 01	1.1.31	N	Societal challenges	0		-18 000 000	C1
DEC 23	06 03 07 32	1.1.31	N	Joint Undertakings	0		-14 500 000	C1
DEC 23	06 03 51	1.1.31	N	Completion of previous research framework programmes - seventh framework programme - EC (2007 to 2013)	0		-29 800 000	C1
DEC 23	07 02 01	2.0.4	N	Contributing to a greener and more resource-efficient economy and to the development and implementation of Union environmental policy and legislation	0		-2 600 000	C1
DEC 23	07 02 02	2.0.4	N	Halting and reversing biodiversity loss	0		-3 100 000	C1
DEC 23	10 03 51	1.1.32	N	Completion of the Seventh Framework Programme - Euratom (2007 to 2013)	0		-300 000	C1
DEC 23	10 05 01	1.1.OTH	N	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes	0		-7 450 000	C1
DEC 23	12 02 01	1.1.SPEC	N	Implementation and development of the single market for financial services	0		-421 000	C1
DEC 23	12 02 03	1.1.OTH	N	Standards in the fields of financial reporting and auditing	0		-1 332 000	C1
DEC 23	12 02 04	1.1.DAG	N	European Banking Authority (EBA)	0		-660 000	C1
DEC 23	12 02 77 05	1.1.PPPA	N	Pilot projects and preparatory actions	0		-430 000	C1
DEC 23	13 03 16	1.2.11	N	Completion of European Regional Development Fund (ERDF) - Convergence	0		-254 000 000	C1
DEC 23	13 06 01	9.0.3	N	Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy	0		-13 000 000	C1
DEC 23	15 04 01	3.0.11	N	Strengthening the financial capacity of SMEs and small and very small organisations in the European cultural and creative sectors, and fostering policy development and new business models	0		-7 797 000	C1
DEC 23	16 03 02 05	3.0.SPEC	N	Providing institutional communication and information analysis	0		-2 000 000	C1
DEC 23	17 03 01	3.0.9	N	Third programme for the Union's action in the field of health (2014-2020)	0		-9 000 000	C1
DEC 23	17 03 51	3.0.9	N	Completion of public health programmes	0		-4 100 000	C1
DEC 23	17 03 77 06	2.0.PPPA	N	Pilot projects and preparatory actions	0		-320 000	C1
DEC 23	17 03 77 07	3.0.PPPA	N	Pilot projects and preparatory actions	0		-194 000	C1
DEC 23	17 03 77 11	2.0.PPPA	N	Pilot projects and preparatory actions	0		-225 000	C1
DEC 23	17 03 77 15	3.0.PPPA	N	Pilot projects and preparatory actions	0		-246 000	C1
DEC 23	17 03 77 17	3.0.PPPA	N	Pilot projects and preparatory actions	0		-180 000	C1
DEC 23	17 03 77 19	3.0.PPPA	N	Pilot projects and preparatory actions	0		-300 000	C1
DEC 23	17 03 77 20	3.0.PPPA	N	Pilot projects and preparatory actions	0		-50 000	C1
DEC 23	17 03 77 21	3.0.PPPA	N	Pilot projects and preparatory actions	0		-150 000	C1

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Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 24	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	1 131 358		0	C1
DEC 24	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-1 131 358		0	C1
<b>DEC 24 balance</b>					<b>0</b>		<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 25	01 03 02	4.0.10	N	Macro-financial assistance	0		-37 500 000	C1
DEC 25	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	50 000 000		37 500 000	C1
DEC 25	40 02 42	9.0.1	Y	Emergency aid reserve	-50 000 000		0	C1
<b>DEC 25 balance</b>					<b>0</b>		<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 26	01 03 02	4.0.10	N	Macro-financial assistance	0		-7 500 000	C1
DEC 26	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	10 000 000		7 500 000	C1
DEC 26	40 02 42	9.0.1	Y	Emergency aid reserve	-10 000 000		0	C1
<b>DEC 26 balance</b>					<b>0</b>		<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 27	01 03 02	4.0.10	N	Macro-financial assistance	0		-2 500 000	C1
DEC 27	19 03 01 04	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-20 000 000	C1
DEC 27	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	30 000 000		22 500 000	C1
DEC 27	40 02 42	9.0.1	Y	Emergency aid reserve	-30 000 000		0	C1
<b>DEC 27 balance</b>					<b>0</b>		<b>0</b>	

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Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 28	26 01 22 02	5.2.3X	N	Infrastructure and logistics (Brussels)	-20 300 000		-20 300 000	C1
DEC 28	30 01 15 01	5.1.1	N	Pensions and allowances	20 300 000		20 300 000	C1
<b>DEC 28 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 29	19 02 01	4.0.6	N	Response to crisis and emerging crisis	10 000 000		10 000 000	C1
DEC 29	19 03 01 04	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-10 000 000		-10 000 000	C1
<b>DEC 29 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 30	01 03 02	4.0.10	N	Macro-financial assistance	-51 500 000		0	C1
DEC 30	19 03 01 04	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-20 000 000		0	C1
DEC 30	22 04 01 03	4.0.2	N	Supporting cooperation with Mediterranean countries	71 500 000		0	C1
<b>DEC 30 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 31	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	856 800		0	C1
DEC 31	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-856 800		0	C1
<b>DEC 31 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 32	02 01 04 01	1.1.4	N	Support expenditure for operations and programmes in the 'Internal market, industry, entrepreneurship and SMEs' policy area	-600 000		-600 000	C1
DEC 32	02 01 06 01	1.1.4	N	Executive agencies	-1 788 545		-1 788 545	C1
DEC 32	02 02 01	1.1.4	N	Promoting entrepreneurship and improving the competitiveness and access to markets of Union enterprises	0		2 388 545	C1
DEC 32	02 02 02	1.1.4	N	Improving access to finance for small and middle-sized enterprises (SMEs) in the form of equity and debt	18 508 200		0	C1
DEC 32	02 03 03	1.1.DAG	N	European Chemicals Agency - Chemicals legislation	-14 269 655		0	C1
DEC 32	26 02 01	1.1.OTH	N	Procedures for awarding and advertising public supply, works and service contracts	-1 850 000		0	C1
<b>DEC 32 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 33	09 03 02	1.1.83	N	Creating an environment more conducive to private investment for telecommunication infrastructure projects - CEF broadband	0		-18 643 500	C1
DEC 33	09 03 03	1.1.83	N	Promoting interoperability, sustainable deployment, operation and upgrading of trans-European digital service infrastructures, as well as coordination at European level	0		-14 377 001	C1
DEC 33	15 02 01 01	1.1.5	N	Promoting excellence and cooperation in the European education, training and youth area, its relevance to the labour market and the participation of young people in European democratic life	0		33 020 501	C1
<b>DEC 33 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 34	02 04 02 01	1.1.31	N	Industrial leadership	0		2 746 289	C1
DEC 34	02 04 02 03	1.1.31	N	Industrial leadership	589 430		1 066 200	C1
DEC 34	02 04 03 01	1.1.31	N	Societal challenges	1 310 570		0	C1
DEC 34	05 01 05 01	1.1.31	N	Support expenditure for research and innovation programmes in the 'Agriculture and rural development' policy area	-116 659		-116 659	C1
DEC 34	05 01 05 03	1.1.31	N	Support expenditure for research and innovation programmes in the 'Agriculture and rural development' policy area	-483 341		-483 341	C1
DEC 34	05 09 03 01	1.1.31	N	Societal challenges	600 000		600 000	C1
DEC 34	06 01 06 01	1.1.82	N	Executive agencies	-2 097 183		-2 097 183	C1
DEC 34	06 02 01 03	1.1.82	N	Connecting Europe Facility (CEF)	2 097 183		597 183	C1
DEC 34	06 03 03 01	1.1.31	N	Societal challenges	494 213		0	C1
DEC 34	08 01 05 03	1.1.31	N	Support expenditure for research and innovation programmes in the 'Research and innovation' policy area	-5 271 160		-5 271 160	C1
DEC 34	08 01 06 02	1.1.31	N	Executive agencies	-1 912 489		-1 912 489	C1
DEC 34	08 01 06 03	1.1.31	N	Executive agencies	-3 757 884		-3 757 884	C1
DEC 34	08 01 06 04	1.1.31	N	Executive agencies	-494 213		-494 213	C1
DEC 34	08 02 03 01	1.1.31	N	Societal challenges	5 271 160		5 271 160	C1
DEC 34	08 02 04	1.1.31	N	Spreading excellence and widening participation	956 244		0	C1
DEC 34	15 01 06 01	1.1.5	N	Executive agencies	-1 052 372		-1 052 372	C1
DEC 34	15 02 01 01	1.1.5	N	Promoting excellence and cooperation in the European education, training and youth area, its relevance to the labour market and the participation of young people in European democratic life	0		1 052 372	C1
DEC 34	15 02 01 02	1.1.5	N	Promoting excellence and cooperation in the European education, training and youth area, its relevance to the labour market and the participation of young people in European democratic life	1 052 372		0	C1
DEC 34	18 05 03 01	1.1.31	N	Societal challenges	956 244		0	C1
DEC 34	21 01 06 01	4.0.3	N	Executive agencies	-82 283		-82 283	C1
DEC 34	21 02 20	4.0.3	N	Erasmus+ - Contribution from the development cooperation instrument (DCI)	82 283		82 283	C1
DEC 34	22 01 06 01	4.0.1	N	Executive agencies	-44 172		-44 172	C1
DEC 34	22 01 06 02	4.0.2	N	Executive agencies	-138 300		-138 300	C1
DEC 34	22 02 04 02	4.0.1	N	Regional integration and territorial cooperation and support to groups of countries (horizontal programmes)	44 172		44 172	C1
DEC 34	22 04 20	4.0.2	N	Erasmus+ - Contribution from the European Neighbourhood Instrument (ENI)	138 300		138 300	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 35	25 01 01 03	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	-300 000		-300 000	C1
DEC 35	25 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	-179 000		-179 000	C1
DEC 35	25 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	-50 000		-50 000	C1
DEC 35	25 01 08	5.2.3X	N	Legal advice, litigation and infringements - Legal expenses	-134 900		-134 900	C1
DEC 35	26 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Commission's administration' policy area	-83 400		-83 400	C1
DEC 35	27 01 02 09	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	-2 173 148		-2 173 148	C1
DEC 35	27 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	-140 000		-140 000	C1
DEC 35	27 01 02 19	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	-4 795 378		-4 795 378	C1
DEC 35	28 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Audit' policy area	-168 000		-168 000	C1
DEC 35	29 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Statistics' policy area	-75 000		-75 000	C1
DEC 35	29 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Statistics' policy area	-15 000		-15 000	C1
DEC 35	30 01 15 01	5.1.1	N	Pensions and allowances	16 771 500		16 771 500	C1
DEC 35	31 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Language services' policy area	-366 810		-366 810	C1
DEC 35	31 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Language services' policy area	-75 000		-75 000	C1
DEC 35	31 01 07 01	5.2.3X	N	Interpretation expenditure	-1 706 501		-1 706 501	C1
DEC 35	31 01 08 01	5.2.3X	N	Translation expenditure	-1 825 000		-1 825 000	C1
DEC 35	32 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Energy' policy area	-60 000		-60 000	C1
<b>DEC 35 balance</b>					<b>0</b>		<b>0</b>	



EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 35	02 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Internal market, industry, entrepreneurship and SMEs' policy area	-240 000		-240 000	C1
DEC 35	03 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Competition' policy area	-107 780		-107 780	C1
DEC 35	03 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Competition' policy area	-840 200		-840 200	C1
DEC 35	04 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Employment, social affairs and inclusion' policy area	-200 000		-200 000	C1
DEC 35	05 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Agriculture and rural development' policy area	-100 000		-100 000	C1
DEC 35	06 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	-40 000		-40 000	C1
DEC 35	09 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Communications networks, content and technology' policy area	-69 949		-69 949	C1
DEC 35	09 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Communications networks, content and technology' policy area	-70 000		-70 000	C1
DEC 35	13 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	-17 000		-17 000	C1
DEC 35	13 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	-55 500		-55 500	C1
DEC 35	15 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Education and culture' policy area	-60 000		-60 000	C1
DEC 35	16 03 01 05	5.2.3X	N	Providing information to Union citizens	-65 000		-65 000	C1
DEC 35	17 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Health and food safety' policy area	-1 600 000		-1 600 000	C1
DEC 35	19 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Foreign policy instruments' policy area	-123 703		-123 703	C1
DEC 35	19 01 03 02	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Foreign policy instruments' policy area	-3 313		-3 313	C1
DEC 35	20 01 01 02	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Trade' policy area	136 476		136 476	C1
DEC 35	20 01 03 02	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Trade' policy area	-164 024		-164 024	C1
DEC 35	21 01 01 02	5.2.3X	N	Expenditure related to officials and temporary staff in the 'International cooperation and development' policy area	791 211		791 211	C1
DEC 35	21 01 03 02	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'International cooperation and development' policy area	-417 515		-417 515	C1
DEC 35	22 01 01 02	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Neighbourhood and enlargement negotiations' policy area	210 313		210 313	C1
DEC 35	22 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	-176 998		-176 998	C1
DEC 35	22 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	-138 294		-138 294	C1
DEC 35	22 01 03 02	5.2.3X	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Neighbourhood and enlargement negotiations' policy area	-115 148		-115 148	C1
DEC 35	23 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Humanitarian aid and civil protection' policy area	-157 939		-157 939	C1
DEC 35	24 01 07	5.2.3X	N	European Anti-Fraud Office	-1 000 000		-1 000 000	C1

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 36	21 05 01	4.0.6	N	Global, trans-regional and emerging threats	0		-7 500 000	C1
DEC 36	21 06 02	4.0.9	N	Additional contribution of the European Union to the European Bank for Reconstruction and Development (EBRD) for the Chernobyl Shelter Fund	0		7 500 000	C1
<b>DEC 36 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 37	01 03 02	4.0.10	N	Macro-financial assistance	-20 000 000		0	C1
DEC 37	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	20 000 000		0	C1
<b>DEC 37 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 38	01 03 02	4.0.10	N	Macro-financial assistance	-7 800 000		0	C1
DEC 38	05 06 01	4.0.OTH	N	International agricultural agreements	-2 562 000		0	C1
DEC 38	07 02 04	4.0.OTH	N	Contribution to multilateral and international environment agreements	-359 000		0	C1
DEC 38	13 05 63 02	4.0.1	N	Regional integration and territorial cooperation	-1 489 000		0	C1
DEC 38	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	40 000 000		0	C1
DEC 38	23 03 02 02	4.0.12	N	Rapid and efficient emergency response interventions in the event of major disasters	-9 427 000		0	C1
DEC 38	23 04 01	4.0.13	N	EU Aid Volunteers initiative - Strengthening the Union's capacity to respond to humanitarian crises	-8 590 500		0	C1
DEC 38	40 02 42	9.0.1	Y	Emergency aid reserve	-9 772 500		0	C1
<b>DEC 38 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 39	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	25 000 000		0	C1
DEC 39	40 02 42	9.0.1	Y	Emergency aid reserve	-25 000 000		0	C1
<b>DEC 39 balance</b>					<b>0</b>		<b>0</b>	

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 40	17 04 03	3.0.8	N	Ensuring effective, efficient and reliable controls	0		-1 000 000	C1
DEC 40	18 02 01 01	3.0.2	N	Internal Security Fund	0		-19 500 000	C1
DEC 40	18 02 08	3.0.3	N	Schengen information system (SIS II)	0		-489 370	C1
DEC 40	18 02 09	3.0.3	N	Visa information system (VIS)	0		-2 081 020	C1
DEC 40	18 02 51	3.0.2	N	Completion of operations and programmes in the field of external borders, security and safeguarding liberties	0		-3 500 000	C1
DEC 40	18 05 03 01	1.1.31	N	Societal challenges	0		-2 494 460	C1
DEC 40	22 02 01 01	4.0.1	N	Support to Albania, Bosnia and Herzegovina, Kosovo, Montenegro, Serbia and the former Yugoslav Republic of Macedonia	0		-8 881 890	C1
DEC 40	22 02 03 01	4.0.1	N	Support to Turkey	0		-4 639 400	C1
DEC 40	22 02 03 02	4.0.1	N	Support to Turkey	0		-7 580 910	C1
DEC 40	22 02 04 01	4.0.1	N	Regional integration and territorial cooperation and support to groups of countries (horizontal programmes)	0		-4 727 600	C1
DEC 40	22 02 04 03	4.0.1	N	Regional integration and territorial cooperation and support to groups of countries (horizontal programmes)	0		-573 650	C1
DEC 40	22 02 51	4.0.1	N	Completion of former pre-accession assistance (prior to 2014)	0		-101 798 590	C1
DEC 40	23 03 02 01	3.0.6	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-260 000	C1
DEC 40	26 02 01	1.1.OTH	N	Procedures for awarding and advertising public supply, works and service contracts	0		-600 000	C1
<b>DEC 40 balance</b>					<b>0</b>		<b>0</b>	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
DEC 40	01 02 01	1.1.SPEC	N	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro	0		-1 087 000	C1
DEC 40	01 02 04	1.1.7	N	Protecting euro banknotes and coins against counterfeiting and related fraud	0		-119 770	C1
DEC 40	02 02 77 03	1.1.PPPA	N	Pilot projects and preparatory actions	0		-3 510	C1
DEC 40	02 02 77 10	1.1.PPPA	N	Pilot projects and preparatory actions	0		-157 340	C1
DEC 40	05 04 05 01	2.0.20	N	Completion of rural development financed by the European Agricultural Fund for Rural Development (EAFRD) (2007 to 2013)	0		264 739 750	C1
DEC 40	05 05 02	4.0.1	N	Instrument for Pre-Accession Assistance for Rural Development (IPARD) - Completion of the programme (2007 to 2013)	0		-30 757 200	C1
DEC 40	05 05 04 02	4.0.1	N	Support to Turkey	0		-21 400 000	C1
DEC 40	06 02 01 01	1.1.82	N	Connecting Europe Facility (CEF)	0		-5 670 000	C1
DEC 40	06 02 01 05	1.1.82	N	Connecting Europe Facility (CEF)	0		-5 800 000	C1
DEC 40	06 02 51	1.1.82	N	Completion of trans-European networks programme	0		-5 422 000	C1
DEC 40	09 05 51	3.0.11	N	Completion of former MEDIA programmes	0		-3 511 090	C1
DEC 40	09 05 77 02	3.0.PPPA	N	Pilot projects and preparatory actions	0		-339 510	C1
DEC 40	09 05 77 03	3.0.PPPA	N	Pilot projects and preparatory actions	0		-80 920	C1
DEC 40	09 05 77 04	3.0.PPPA	N	Pilot projects and preparatory actions	0		-75 250	C1
DEC 40	10 02 01	1.1.31	N	Horizon 2020 - Customer-driven scientific and technical support to Union policies	0		-2 150 000	C1
DEC 40	10 02 51	1.1.31	N	Completion of the Seventh Framework Programme - Direct actions (2007 to 2013)	0		-750 000	C1
DEC 40	10 02 77 01	1.1.PPPA	N	Pilot projects and preparatory actions	0		-154 220	C1
DEC 40	10 03 01	1.1.32	N	Euratom activities of direct research	0		-2 500 000	C1
DEC 40	10 03 51	1.1.32	N	Completion of the Seventh Framework Programme - Euratom (2007 to 2013)	0		-400 000	C1
DEC 40	10 05 01	1.1.OTH	N	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes	0		-3 700 000	C1
DEC 40	12 02 01	1.1.SPEC	N	Implementation and development of the single market for financial services	0		-118 050	C1
DEC 40	13 05 01 01	4.0.1	N	Instrument for Structural Policies for Pre-accession (ISPA) - Completion of previous projects (2000 to 2006)	0		-19 091 120	C1
DEC 40	15 04 01	3.0.11	N	Strengthening the financial capacity of SMEs and small and very small organisations in the European cultural and creative sectors, and fostering policy development and new business models	0		-1 032 590	C1
DEC 40	17 03 01	3.0.9	N	Third programme for the Union's action in the field of health (2014-2020)	0		-1 500 000	C1
DEC 40	17 03 51	3.0.9	N	Completion of public health programmes	0		-793 290	C1
<b>Total Balance</b>					<b>0</b>	<b>0</b>	<b>0</b>	



## Annex I - Summary Information on 2016 Transfers of Appropriations (By MFF)

The following tables are grouped by reference of Financial Perspective (MFF) Heading.

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.10	01 04 05	DEC 23	N	Provisioning of the EFSI guarantee fund	0		500 000 000	C1
<b>1.1.10 balance</b>					<b>0</b>		<b>500 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.12	32 05 01 02	DEC 14	N	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)	0		-5 000 000	C1
1.1.12	32 05 01 02	DEC 23	N	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)	0		71 000 000	C1
1.1.12	32 05 51	DEC 23	N	Completion of the European Joint Undertaking for ITER - Fusion for Energy (F4E) (2007 to 2013)	0		49 000 000	C1
1.1.12	32 05 01 02	DEC 34	N	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)	3 057 650		3 057 650	C1
1.1.12	32 01 05 21	DEC 34	N	Support expenditure for research and innovation programmes in the 'Energy' policy area	-1 180 000		-1 180 000	C1
1.1.12	32 01 05 23	DEC 34	N	Support expenditure for research and innovation programmes in the 'Energy' policy area	-1 877 650		-1 877 650	C1
<b>1.1.12 balance</b>					<b>0</b>		<b>115 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.31	06 03 07 32	DEC 23	N	Joint Undertakings	0		-14 500 000	C1
1.1.31	06 03 03 01	DEC 23	N	Societal challenges	0		-18 000 000	C1
1.1.31	06 03 51	DEC 23	N	Completion of previous research framework programmes - seventh framework programme - EC (2007 to 2013)	0		-29 800 000	C1
1.1.31	18 05 51	DEC 23	N	Completion of previous research framework programmes - Seventh framework programme - EC (2007 to 2013)	0		-44 995 000	C1
1.1.31	08 02 03 01	DEC 34	N	Societal challenges	5 271 160		5 271 160	C1
1.1.31	02 04 02 01	DEC 34	N	Industrial leadership	0		2 746 289	C1
1.1.31	32 04 03 01	DEC 34	N	Societal challenges	1 857 884		2 352 097	C1
1.1.31	02 04 02 03	DEC 34	N	Industrial leadership	589 430		1 066 200	C1
1.1.31	05 09 03 01	DEC 34	N	Societal challenges	600 000		600 000	C1
1.1.31	02 04 03 01	DEC 34	N	Societal challenges	1 310 570		0	C1
1.1.31	08 02 04	DEC 34	N	Spreading excellence and widening participation	956 244		0	C1
1.1.31	18 05 03 01	DEC 34	N	Societal challenges	956 244		0	C1
1.1.31	06 03 03 01	DEC 34	N	Societal challenges	494 213		0	C1
1.1.31	05 01 05 01	DEC 34	N	Support expenditure for research and innovation programmes in the 'Agriculture and rural development' policy area	-116 659		-116 659	C1
1.1.31	05 01 05 03	DEC 34	N	Support expenditure for research and innovation programmes in the 'Agriculture and rural development' policy area	-483 341		-483 341	C1
1.1.31	08 01 06 04	DEC 34	N	Executive agencies	-494 213		-494 213	C1
1.1.31	08 01 06 02	DEC 34	N	Executive agencies	-1 912 489		-1 912 489	C1
1.1.31	08 01 06 03	DEC 34	N	Executive agencies	-3 757 884		-3 757 884	C1
1.1.31	08 01 05 03	DEC 34	N	Support expenditure for research and innovation programmes in the 'Research and innovation' policy area	-5 271 160		-5 271 160	C1
1.1.31	10 02 51	DEC 40	N	Completion of the Seventh Framework Programme - Direct actions (2007 to 2013)	0		-750 000	C1
1.1.31	10 02 01	DEC 40	N	Horizon 2020 - Customer-driven scientific and technical support to Union policies	0		-2 150 000	C1
1.1.31	18 05 03 01	DEC 40	N	Societal challenges	0		-2 494 460	C1
<b>1.1.31 balance</b>					<b>0</b>		<b>-112 689 460</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.32	10 03 51	DEC 23	N	Completion of the Seventh Framework Programme - Euratom (2007 to 2013)	0		-300 000	C1
1.1.32	10 03 51	DEC 40	N	Completion of the Seventh Framework Programme - Euratom (2007 to 2013)	0		-400 000	C1
1.1.32	10 03 01	DEC 40	N	Euratom activities of direct research	0		-2 500 000	C1
<b>1.1.32 balance</b>					<b>0</b>		<b>-3 200 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.4	02 02 02	DEC 23	N	Improving access to finance for small and middle-sized enterprises (SMEs) in the form of equity and debt	0		-25 000 000	C1
1.1.4	02 02 01	DEC 32	N	Promoting entrepreneurship and improving the competitiveness and access to markets of Union enterprises	0		2 388 545	C1
1.1.4	02 02 02	DEC 32	N	Improving access to finance for small and middle-sized enterprises (SMEs) in the form of equity and debt	18 508 200		0	C1
1.1.4	02 01 04 01	DEC 32	N	Support expenditure for operations and programmes in the 'Internal market, industry, entrepreneurship and SMEs' policy area	-600 000		-600 000	C1
1.1.4	02 01 06 01	DEC 32	N	Executive agencies	-1 788 545		-1 788 545	C1
<b>1.1.4 balance</b>					<b>16 119 655</b>		<b>-25 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.5	15 02 01 01	DEC 33	N	Promoting excellence and cooperation in the European education, training and youth area, its relevance to the labour market and the participation of young people in European democratic life	0		33 020 501	C1
1.1.5	15 02 01 01	DEC 34	N	Promoting excellence and cooperation in the European education, training and youth area, its relevance to the labour market and the participation of young people in European democratic life	0		1 052 372	C1
1.1.5	15 02 01 02	DEC 34	N	Promoting excellence and cooperation in the European education, training and youth area, its relevance to the labour market and the participation of young people in European democratic life	1 052 372		0	C1
1.1.5	15 01 06 01	DEC 34	N	Executive agencies	-1 052 372		-1 052 372	C1
<b>1.1.5 balance</b>					<b>0</b>		<b>33 020 501</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.6	04 03 02 03	DEC 23	N	European Union Programme for Employment and Social Innovation (EaSI)	0		31 100 000	C1
1.1.6	04 03 02 01	DEC 23	N	European Union Programme for Employment and Social Innovation (EaSI)	0		10 000 000	C1
<b>1.1.6 balance</b>					<b>0</b>		<b>41 100 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.7	01 02 04	DEC 23	N	Protecting euro banknotes and coins against counterfeiting and related fraud	0		-123 000	C1
1.1.7	01 02 04	DEC 40	N	Protecting euro banknotes and coins against counterfeiting and related fraud	0		-119 770	C1
<b>1.1.7 balance</b>					<b>0</b>		<b>-242 770</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.81	32 02 01 01	DEC 09	N	Connecting Europe Facility	-16 666 666		0	C1
1.1.81	32 02 01 02	DEC 09	N	Connecting Europe Facility	-16 666 666		0	C1
1.1.81	32 02 01 03	DEC 09	N	Connecting Europe Facility	-16 666 668		0	C1
1.1.81	32 02 01 04	DEC 23	N	Connecting Europe Facility	0		-27 945 000	C1
1.1.81	32 02 01 01	DEC 34	N	Connecting Europe Facility	0		1 500 000	C1
<b>1.1.81 balance</b>					<b>-50 000 000</b>		<b>-26 445 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.82	06 02 51	DEC 23	N	Completion of trans-European networks programme	0		-23 300 000	C1
1.1.82	06 02 01 03	DEC 34	N	Connecting Europe Facility (CEF)	2 097 183		597 183	C1
1.1.82	06 01 06 01	DEC 34	N	Executive agencies	-2 097 183		-2 097 183	C1
1.1.82	06 02 51	DEC 40	N	Completion of trans-European networks programme	0		-5 422 000	C1
1.1.82	06 02 01 01	DEC 40	N	Connecting Europe Facility (CEF)	0		-5 670 000	C1
1.1.82	06 02 01 05	DEC 40	N	Connecting Europe Facility (CEF)	0		-5 800 000	C1
<b>1.1.82 balance</b>					<b>0</b>		<b>-41 692 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.83	09 03 02	DEC 09	N	Creating an environment more conducive to private investment for telecommunication infrastructure projects - CEF broadband	50 000 000		0	C1
1.1.83	09 03 03	DEC 33	N	Promoting interoperability, sustainable deployment, operation and upgrading of trans-European digital service infrastructures, as well as coordination at European level	0		-14 377 001	C1
1.1.83	09 03 02	DEC 33	N	Creating an environment more conducive to private investment for telecommunication infrastructure projects - CEF broadband	0		-18 643 500	C1
<b>1.1.83 balance</b>					<b>50 000 000</b>		<b>-33 020 501</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.9	32 02 52	DEC 23	N	Completion of energy projects to aid economic recovery	0		-29 000 000	C1
<b>1.1.9 balance</b>					<b>0</b>		<b>-29 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.DAG	12 02 04	DEC 23	N	European Banking Authority (EBA)	0		-660 000	C1
1.1.DAG	02 03 03	DEC 23	N	European Chemicals Agency - Chemicals legislation	0		-14 269 000	C1
1.1.DAG	02 03 03	DEC 32	N	European Chemicals Agency - Chemicals legislation	-14 269 655		0	C1
<b>1.1.DAG balance</b>					<b>-14 269 655</b>		<b>-14 929 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.OTH	26 03 51	DEC 14	N	Completion of ISA programme	0		5 000 000	C1
1.1.OTH	26 02 01	DEC 23	N	Procedures for awarding and advertising public supply, works and service contracts	0		-850 000	C1
1.1.OTH	12 02 03	DEC 23	N	Standards in the fields of financial reporting and auditing	0		-1 332 000	C1
1.1.OTH	10 05 01	DEC 23	N	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes	0		-7 450 000	C1
1.1.OTH	26 02 01	DEC 32	N	Procedures for awarding and advertising public supply, works and service contracts	-1 850 000		0	C1
1.1.OTH	26 02 01	DEC 40	N	Procedures for awarding and advertising public supply, works and service contracts	0		-600 000	C1
1.1.OTH	10 05 01	DEC 40	N	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes	0		-3 700 000	C1
<b>1.1.OTH balance</b>					<b>-1 850 000</b>		<b>-8 932 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.PPPA	12 02 77 05	DEC 23	N	Pilot projects and preparatory actions	0		-430 000	C1
1.1.PPPA	02 02 77 03	DEC 40	N	Pilot projects and preparatory actions	0		-3 510	C1
1.1.PPPA	10 02 77 01	DEC 40	N	Pilot projects and preparatory actions	0		-154 220	C1
1.1.PPPA	02 02 77 10	DEC 40	N	Pilot projects and preparatory actions	0		-157 340	C1
<b>1.1.PPPA balance</b>					<b>0</b>		<b>-745 070</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.1.SPEC	12 02 01	DEC 23	N	Implementation and development of the single market for financial services	0		-421 000	C1
1.1.SPEC	12 02 01	DEC 40	N	Implementation and development of the single market for financial services	0		-118 050	C1
1.1.SPEC	01 02 01	DEC 40	N	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro	0		-1 087 000	C1
<b>1.1.SPEC balance</b>					<b>0</b>		<b>-1 626 050</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
1.2.11	13 03 16	DEC 23	N	Completion of European Regional Development Fund (ERDF) - Convergence	0		-254 000 000	C1
<b>1.2.11 balance</b>					<b>0</b>		<b>-254 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
2.0.10	05 02 10 02	DEC 23	N	Promotion	0		-49 000	C1
2.0.10	05 08 03	DEC 23	N	Restructuring of systems for agricultural surveys	0		-185 000	C1
2.0.10	05 08 01	DEC 23	N	Farm Accountancy Data Network (FADN)	0		-1 260 000	C1
<b>2.0.10 balance</b>					<b>0</b>		<b>-1 494 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
2.0.20	05 04 05 01	DEC 40	N	Completion of rural development financed by the European Agricultural Fund for Rural Development (EAFRD) (2007 to 2013)	0		264 739 750	C1
<b>2.0.20 balance</b>					<b>0</b>		<b>264 739 750</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
2.0.32	11 03 01	DEC 04	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	77 574 978		75 874 978	C1
2.0.32	11 03 01	DEC 12	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	735 000		735 000	C1
<b>2.0.32 balance</b>					<b>78 309 978</b>		<b>76 609 978</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
2.0.4	07 02 01	DEC 23	N	Contributing to a greener and more resource-efficient economy and to the development and implementation of Union environmental policy and legislation	0		-2 600 000	C1
2.0.4	07 02 02	DEC 23	N	Halting and reversing biodiversity loss	0		-3 100 000	C1
2.0.4	34 02 02	DEC 23	N	Increasing the resilience of the Union to climate change	0		-5 300 000	C1
<b>2.0.4 balance</b>					<b>0</b>		<b>-11 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
2.0.OTH	05 02 12 09	DEC 23	N	Milk and milk products	0		-6 000 000	C1
<b>2.0.OTH balance</b>					<b>0</b>		<b>-6 000 000</b>	



EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
2.0.PPPA	05 08 77 13	DEC 23	N	Pilot projects and preparatory actions	0		-150 000	C1
2.0.PPPA	05 08 77 15	DEC 23	N	Pilot projects and preparatory actions	0		-150 000	C1
2.0.PPPA	05 08 77 12	DEC 23	N	Pilot projects and preparatory actions	0		-200 000	C1
2.0.PPPA	05 08 77 09	DEC 23	N	Pilot projects and preparatory actions	0		-207 000	C1
2.0.PPPA	17 03 77 11	DEC 23	N	Pilot projects and preparatory actions	0		-225 000	C1
2.0.PPPA	05 08 77 10	DEC 23	N	Pilot projects and preparatory actions	0		-278 000	C1
2.0.PPPA	05 08 77 08	DEC 23	N	Pilot projects and preparatory actions	0		-299 000	C1
2.0.PPPA	17 03 77 06	DEC 23	N	Pilot projects and preparatory actions	0		-320 000	C1
2.0.PPPA	05 08 77 14	DEC 23	N	Pilot projects and preparatory actions	0		-350 000	C1
2.0.PPPA	05 08 77 11	DEC 23	N	Pilot projects and preparatory actions	0		-500 000	C1
<b>2.0.PPPA balance</b>					<b>0</b>		<b>-2 679 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.11	15 04 01	DEC 23	N	Strengthening the financial capacity of SMEs and small and very small organisations in the European cultural and creative sectors, and fostering policy development and new business models	0		-7 797 000	C1
3.0.11	15 04 01	DEC 40	N	Strengthening the financial capacity of SMEs and small and very small organisations in the European cultural and creative sectors, and fostering policy development and new business models	0		-1 032 590	C1
3.0.11	09 05 51	DEC 40	N	Completion of former MEDIA programmes	0		-3 511 090	C1
<b>3.0.11 balance</b>					<b>0</b>		<b>-12 340 680</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.2	18 02 01 01	DEC 23	N	Internal Security Fund	0		104 600 000	C1
3.0.2	18 02 51	DEC 23	N	Completion of operations and programmes in the field of external borders, security and safeguarding liberties	0		16 000 000	C1
3.0.2	18 02 51	DEC 40	N	Completion of operations and programmes in the field of external borders, security and safeguarding liberties	0		-3 500 000	C1
3.0.2	18 02 01 01	DEC 40	N	Internal Security Fund	0		-19 500 000	C1
<b>3.0.2 balance</b>					<b>0</b>		<b>97 600 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.3	18 02 08	DEC 40	N	Schengen information system (SIS II)	0		-489 370	C1
3.0.3	18 02 09	DEC 40	N	Visa information system (VIS)	0		-2 081 020	C1
<b>3.0.3 balance</b>					<b>0</b>		<b>-2 570 390</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.4	33 03 51	DEC 23	N	Completion of actions in the field of justice	0		-3 000 000	C1
<b>3.0.4 balance</b>					<b>0</b>		<b>-3 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.5	33 02 51	DEC 23	N	Completion of actions in the field of rights, citizenship and equality	0		-2 000 000	C1
<b>3.0.5 balance</b>					<b>0</b>		<b>-2 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.6	23 03 02 01	DEC 40	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-260 000	C1
<b>3.0.6 balance</b>					<b>0</b>		<b>-260 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.7	18 04 01 01	DEC 23	N	Europe for citizens - Strengthening remembrance and enhancing capacity for civic participation at the Union level	0		2 158 000	C1
<b>3.0.7 balance</b>					<b>0</b>		<b>2 158 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.8	17 04 03	DEC 23	N	Ensuring effective, efficient and reliable controls	0		-1 500 000	C1
3.0.8	17 04 51	DEC 23	N	Completion of previous measures in food and feed safety, animal health, animal welfare and plant health	0		-1 500 000	C1
3.0.8	17 04 03	DEC 40	N	Ensuring effective, efficient and reliable controls	0		-1 000 000	C1
<b>3.0.8 balance</b>					<b>0</b>		<b>-4 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.9	17 03 51	DEC 23	N	Completion of public health programmes	0		-4 100 000	C1
3.0.9	17 03 01	DEC 23	N	Third programme for the Union's action in the field of health (2014-2020)	0		-9 000 000	C1
3.0.9	17 03 51	DEC 40	N	Completion of public health programmes	0		-793 290	C1
3.0.9	17 03 01	DEC 40	N	Third programme for the Union's action in the field of health (2014-2020)	0		-1 500 000	C1
<b>3.0.9 balance</b>					<b>0</b>		<b>-15 393 290</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.PPPA	23 03 77 03	DEC 17	N	Pilot projects and preparatory actions	0		-1 000 000	C1
3.0.PPPA	17 03 77 20	DEC 23	N	Pilot projects and preparatory actions	0		-50 000	C1
3.0.PPPA	17 03 77 24	DEC 23	N	Pilot projects and preparatory actions	0		-125 000	C1
3.0.PPPA	17 03 77 21	DEC 23	N	Pilot projects and preparatory actions	0		-150 000	C1
3.0.PPPA	17 03 77 17	DEC 23	N	Pilot projects and preparatory actions	0		-180 000	C1
3.0.PPPA	17 03 77 07	DEC 23	N	Pilot projects and preparatory actions	0		-194 000	C1
3.0.PPPA	17 03 77 22	DEC 23	N	Pilot projects and preparatory actions	0		-200 000	C1
3.0.PPPA	17 03 77 15	DEC 23	N	Pilot projects and preparatory actions	0		-246 000	C1
3.0.PPPA	17 03 77 25	DEC 23	N	Pilot projects and preparatory actions	0		-250 000	C1
3.0.PPPA	17 03 77 26	DEC 23	N	Pilot projects and preparatory actions	0		-250 000	C1
3.0.PPPA	17 03 77 27	DEC 23	N	Pilot projects and preparatory actions	0		-250 000	C1
3.0.PPPA	33 02 77 12	DEC 23	N	Pilot projects and preparatory actions	0		-250 000	C1
3.0.PPPA	17 03 77 19	DEC 23	N	Pilot projects and preparatory actions	0		-300 000	C1
3.0.PPPA	33 02 77 10	DEC 23	N	Pilot projects and preparatory actions	0		-375 000	C1
3.0.PPPA	33 03 77 04	DEC 23	N	Pilot projects and preparatory actions	0		-394 000	C1
3.0.PPPA	17 03 77 23	DEC 23	N	Pilot projects and preparatory actions	0		-500 000	C1
3.0.PPPA	33 02 77 08	DEC 23	N	Pilot projects and preparatory actions	0		-507 000	C1
3.0.PPPA	33 02 77 09	DEC 23	N	Pilot projects and preparatory actions	0		-938 000	C1
3.0.PPPA	09 05 77 04	DEC 40	N	Pilot projects and preparatory actions	0		-75 250	C1
3.0.PPPA	09 05 77 03	DEC 40	N	Pilot projects and preparatory actions	0		-80 920	C1
3.0.PPPA	09 05 77 02	DEC 40	N	Pilot projects and preparatory actions	0		-339 510	C1
<b>3.0.PPPA balance</b>					<b>0</b>		<b>-6 654 680</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
3.0.SPEC	16 03 02 05	DEC 23	N	Providing institutional communication and information analysis	0		-2 000 000	C1
<b>3.0.SPEC balance</b>					<b>0</b>		<b>-2 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.1	05 05 02	DEC 15	N	Instrument for Pre-Accession Assistance for Rural Development (IPARD) - Completion of the programme (2007 to 2013)	0		-5 000 000	C1
4.0.1	04 05 51	DEC 23	N	Completion of actions (prior to 2014) - Instrument for Pre-Accession Assistance - Human resources development	0		16 000 000	C1
4.0.1	05 05 03 02	DEC 23	N	Support to Albania, Bosnia and Herzegovina, Kosovo, Montenegro, Serbia and the former Yugoslav Republic of Macedonia	0		-9 000 000	C1
4.0.1	05 05 04 02	DEC 23	N	Support to Turkey	0		-20 000 000	C1
4.0.1	22 02 03 02	DEC 23	N	Support to Turkey	0		-136 225 000	C1
4.0.1	22 02 04 02	DEC 34	N	Regional integration and territorial cooperation and support to groups of countries (horizontal programmes)	44 172		44 172	C1
4.0.1	22 01 06 01	DEC 34	N	Executive agencies	-44 172		-44 172	C1
4.0.1	13 05 63 02	DEC 38	N	Regional integration and territorial cooperation	-1 489 000		0	C1
4.0.1	22 02 04 03	DEC 40	N	Regional integration and territorial cooperation and support to groups of countries (horizontal programmes)	0		-573 650	C1
4.0.1	22 02 03 01	DEC 40	N	Support to Turkey	0		-4 639 400	C1
4.0.1	22 02 04 01	DEC 40	N	Regional integration and territorial cooperation and support to groups of countries (horizontal programmes)	0		-4 727 600	C1
4.0.1	22 02 03 02	DEC 40	N	Support to Turkey	0		-7 580 910	C1
4.0.1	22 02 01 01	DEC 40	N	Support to Albania, Bosnia and Herzegovina, Kosovo, Montenegro, Serbia and the former Yugoslav Republic of Macedonia	0		-8 881 890	C1
4.0.1	13 05 01 01	DEC 40	N	Instrument for Structural Policies for Pre-accession (ISPA) - Completion of previous projects (2000 to 2006)	0		-19 091 120	C1
4.0.1	05 05 04 02	DEC 40	N	Support to Turkey	0		-21 400 000	C1
4.0.1	05 05 02	DEC 40	N	Instrument for Pre-Accession Assistance for Rural Development (IPARD) - Completion of the programme (2007 to 2013)	0		-30 757 200	C1
4.0.1	22 02 51	DEC 40	N	Completion of former pre-accession assistance (prior to 2014)	0		-101 798 590	C1
<b>4.0.1 balance</b>					<b>-1 489 000</b>		<b>-353 675 360</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.10	01 03 02	DEC 23	N	Macro-financial assistance	0		-16 950 000	C1
4.0.10	01 03 02	DEC 25	N	Macro-financial assistance	0		-37 500 000	C1
4.0.10	01 03 02	DEC 26	N	Macro-financial assistance	0		-7 500 000	C1
4.0.10	01 03 02	DEC 27	N	Macro-financial assistance	0		-2 500 000	C1
4.0.10	01 03 02	DEC 30	N	Macro-financial assistance	-51 500 000		0	C1
4.0.10	01 03 02	DEC 37	N	Macro-financial assistance	-20 000 000		0	C1
4.0.10	01 03 02	DEC 38	N	Macro-financial assistance	-7 800 000		0	C1
<b>4.0.10 balance</b>					<b>-79 300 000</b>		<b>-64 450 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.12	23 03 02 02	DEC 23	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-6 500 000	C1
4.0.12	23 03 02 02	DEC 38	N	Rapid and efficient emergency response interventions in the event of major disasters	-9 427 000		0	C1
<b>4.0.12 balance</b>					<b>-9 427 000</b>		<b>-6 500 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.13	23 04 01	DEC 23	N	EU Aid Volunteers initiative - Strengthening the Union's capacity to respond to humanitarian crises	0		-6 397 000	C1
4.0.13	23 04 01	DEC 38	N	EU Aid Volunteers initiative - Strengthening the Union's capacity to respond to humanitarian crises	-8 590 500		0	C1
<b>4.0.13 balance</b>					<b>-8 590 500</b>		<b>-6 397 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.2	22 04 01 03	DEC 19	N	Supporting cooperation with Mediterranean countries	85 000 000		0	C1
4.0.2	22 04 01 03	DEC 30	N	Supporting cooperation with Mediterranean countries	71 500 000		0	C1
4.0.2	22 04 20	DEC 34	N	Erasmus+ - Contribution from the European Neighbourhood Instrument (ENI)	138 300		138 300	C1
4.0.2	22 01 06 02	DEC 34	N	Executive agencies	-138 300		-138 300	C1
<b>4.0.2 balance</b>					<b>156 500 000</b>		<b>0</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.3	21 02 20	DEC 23	N	Erasmus+ - Contribution from the development cooperation instrument (DCI)	0		19 750 000	C1
4.0.3	21 02 20	DEC 34	N	Erasmus+ - Contribution from the development cooperation instrument (DCI)	82 283		82 283	C1
4.0.3	21 01 06 01	DEC 34	N	Executive agencies	-82 283		-82 283	C1
<b>4.0.3 balance</b>					<b>0</b>		<b>19 750 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.4	19 05 01	DEC 20	N	Cooperation with third countries to advance and promote Union and mutual interests	2 000 000		0	C1
4.0.4	19 05 01	DEC 23	N	Cooperation with third countries to advance and promote Union and mutual interests	0		-18 000 000	C1
<b>4.0.4 balance</b>					<b>2 000 000</b>		<b>-18 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.5	19 04 01	DEC 20	N	Improving the reliability of electoral processes, in particular by means of election observation missions	-10 000 000		0	C1
4.0.5	19 04 01	DEC 23	N	Improving the reliability of electoral processes, in particular by means of election observation missions	0		-9 000 000	C1
<b>4.0.5 balance</b>					<b>-10 000 000</b>		<b>-9 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.6	19 02 01	DEC 20	N	Response to crisis and emerging crisis	8 000 000		0	C1
4.0.6	19 02 01	DEC 23	N	Response to crisis and emerging crisis	0		35 000 000	C1
4.0.6	19 02 01	DEC 29	N	Response to crisis and emerging crisis	10 000 000		10 000 000	C1
4.0.6	21 05 01	DEC 36	N	Global, trans-regional and emerging threats	0		-7 500 000	C1
<b>4.0.6 balance</b>					<b>18 000 000</b>		<b>37 500 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.7	23 02 01	DEC 05	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		150 000 000	0	C2
4.0.7	23 02 01	DEC 15	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	0		32 000 000	C1
4.0.7	23 02 01	DEC 15	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		40 000 000	0	C2
4.0.7	23 02 01	DEC 16	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	622 134		24 000 000	C1
4.0.7	23 02 01	DEC 16	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		29 377 866	0	C2
4.0.7	23 02 01	DEC 17	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	30 000 000		24 000 000	C1
4.0.7	23 02 01	DEC 18	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	55 000 000		44 000 000	C1
4.0.7	23 02 01	DEC 25	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	50 000 000		37 500 000	C1
4.0.7	23 02 01	DEC 26	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	10 000 000		7 500 000	C1
4.0.7	23 02 01	DEC 27	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	30 000 000		22 500 000	C1
4.0.7	23 02 01	DEC 37	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	20 000 000		0	C1
4.0.7	23 02 01	DEC 38	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	40 000 000		0	C1
4.0.7	23 02 01	DEC 39	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	25 000 000		0	C1
<b>4.0.7 balance</b>					<b>260 622 134</b>	<b>219 377 866</b>	<b>191 500 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.8	19 03 01 04	DEC 19	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-23 000 000		0	C1
4.0.8	19 03 01 07	DEC 19	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-25 000 000		0	C1
4.0.8	19 03 01 05	DEC 19	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-37 000 000		0	C1
4.0.8	19 03 02	DEC 23	N	Support to non-proliferation and disarmament	0		-1 500 000	C1
4.0.8	19 03 01 06	DEC 23	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-3 500 000	C1
4.0.8	19 03 01 05	DEC 23	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-4 000 000	C1
4.0.8	19 03 01 02	DEC 23	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-15 000 000	C1
4.0.8	19 03 01 07	DEC 23	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-15 000 000	C1
4.0.8	19 03 01 04	DEC 27	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	0		-20 000 000	C1
4.0.8	19 03 01 04	DEC 29	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-10 000 000		-10 000 000	C1
4.0.8	19 03 01 04	DEC 30	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-20 000 000		0	C1
<b>4.0.8 balance</b>					<b>-115 000 000</b>		<b>-69 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.9	21 06 02	DEC 36	N	Additional contribution of the European Union to the European Bank for Reconstruction and Development (EBRD) for the Chernobyl Shelter Fund	0		7 500 000	C1
<b>4.0.9 balance</b>					<b>0</b>		<b>7 500 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.OTH	05 06 01	DEC 23	N	International agricultural agreements	0		-2 562 000	C1
4.0.OTH	07 02 04	DEC 38	N	Contribution to multilateral and international environment agreements	-359 000		0	C1
4.0.OTH	05 06 01	DEC 38	N	International agricultural agreements	-2 562 000		0	C1
<b>4.0.OTH balance</b>					<b>-2 921 000</b>		<b>-2 562 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
4.0.SPEC	19 06 01	DEC 23	N	Information outreach on the Union's external relations	0		1 250 000	C1
<b>4.0.SPEC balance</b>					<b>0</b>		<b>1 250 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
5.1.1	30 01 15 01	DEC 28	N	Pensions and allowances	20 300 000		20 300 000	C1
5.1.1	30 01 15 01	DEC 35	N	Pensions and allowances	16 771 500		16 771 500	C1
<b>5.1.1 balance</b>					<b>37 071 500</b>		<b>37 071 500</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
5.1.2	26 01 70 22	DEC 10	N	European Schools	3 426 739		3 426 739	C1
<b>5.1.2 balance</b>					<b>3 426 739</b>		<b>3 426 739</b>	

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
5.2.3X	06 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	390 000		390 000	C1
5.2.3X	07 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Environment' policy area	80 000		80 000	C1
5.2.3X	03 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Competition' policy area	69 730		69 730	C1
5.2.3X	06 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	61 934		61 934	C1
5.2.3X	07 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Environment' policy area	50 377		50 377	C1
5.2.3X	08 01 02 11	DEC 11	N	External personnel and other management expenditure of the 'Research and innovation' policy area	40 000		40 000	C1
5.2.3X	02 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Internal market, industry, entrepreneurship and SMEs' policy area	-3 000		-3 000	C1
5.2.3X	02 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Internal market, industry, entrepreneurship and SMEs' policy area	-27 580		-27 580	C1
5.2.3X	05 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Agriculture and rural development' policy area	-79 020		-79 020	C1
5.2.3X	01 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Economic and financial affairs' policy area	-241 550		-241 550	C1
5.2.3X	04 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Employment, social affairs and inclusion' policy area	-282 572		-282 572	C1
5.2.3X	01 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Economic and financial affairs' policy area	-1 423 764		-1 423 764	C1
5.2.3X	05 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Agriculture and rural development' policy area	439 826		439 826	C1
5.2.3X	02 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Internal market, industry, entrepreneurship and SMEs' policy area	400 100		400 100	C1
5.2.3X	03 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Competition' policy area	367 941		367 941	C1
5.2.3X	04 01 03 01	DEC 13	N	Expenditure relating to information and communication technology equipment and services of the 'Employment, social affairs and inclusion' policy area	295 109		295 109	C1
5.2.3X	01 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services, and specific expenditure in the 'Economic and financial affairs' policy area	287 542		287 542	C1
5.2.3X	07 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Environment' policy area	198 631		198 631	C1
5.2.3X	06 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Mobility and transport' policy area	155 122		155 122	C1
5.2.3X	06 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	-40 000		-40 000	C1
5.2.3X	05 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Agriculture and rural development' policy area	-100 000		-100 000	C1
5.2.3X	03 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Competition' policy area	-107 780		-107 780	C1
5.2.3X	04 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Employment, social affairs and inclusion' policy area	-200 000		-200 000	C1
5.2.3X	02 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Internal market, industry, entrepreneurship and SMEs' policy area	-240 000		-240 000	C1
5.2.3X	03 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Competition' policy area	-840 200		-840 200	C1

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
5.2.3X	16 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Communication' policy area	225 938		225 938	C1
5.2.3X	11 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Maritime affairs and fisheries' policy area	90 084		90 084	C1
5.2.3X	17 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Health and food safety' policy area	76 000		76 000	C1
5.2.3X	15 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Education and culture' policy area	61 428		61 428	C1
5.2.3X	11 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Maritime affairs and fisheries' policy area	25 000		25 000	C1
5.2.3X	14 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Taxation and customs union' policy area	12 234		12 234	C1
5.2.3X	12 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Financial stability, financial services and capital markets union' policy area	-8 000		-8 000	C1
5.2.3X	09 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Communications networks, content and technology' policy area	-31 140		-31 140	C1
5.2.3X	13 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	-75 353		-75 353	C1
5.2.3X	13 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	-160 198		-160 198	C1
5.2.3X	16 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services, buildings and other working expenditure of the 'Communication' policy area	287 069		287 069	C1
5.2.3X	13 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Regional and urban policy' policy area	274 773		274 773	C1
5.2.3X	14 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Taxation and customs union' policy area	205 252		205 252	C1
5.2.3X	15 01 03 01	DEC 13	N	Expenditure relating to information and communication technology equipment and services of the 'Education and culture' policy area	200 050		200 050	C1
5.2.3X	09 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Communications networks, content and technology' policy area	189 173		189 173	C1
5.2.3X	12 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Financial stability, financial services and capital markets union' policy area	137 623		137 623	C1
5.2.3X	11 01 03 01	DEC 13	N	Expenditure relating to information and communication technology equipment and services of the 'Maritime affairs and fisheries' policy area	130 056		130 056	C1
5.2.3X	08 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Research and innovation' policy area	37 835		37 835	C1
5.2.3X	13 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	-17 000		-17 000	C1
5.2.3X	13 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	-55 500		-55 500	C1
5.2.3X	15 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Education and culture' policy area	-60 000		-60 000	C1
5.2.3X	16 03 01 05	DEC 35	N	Providing information to Union citizens	-65 000		-65 000	C1
5.2.3X	09 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Communications networks, content and technology' policy area	-69 949		-69 949	C1
5.2.3X	09 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Communications networks, content and technology' policy area	-70 000		-70 000	C1
5.2.3X	17 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Health and food safety' policy area	-1 600 000		-1 600 000	C1



Financ Persp Heading	Official Budget Item	Nr	Re ser ve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
5.2.3X	25 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	1 971 256		1 971 256	C1
5.2.3X	25 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	1 603 294		1 603 294	C1
5.2.3X	26 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Commission's administration' policy area	871 943		871 943	C1
5.2.3X	18 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Migration and home affairs' policy area	608 976		608 976	C1
5.2.3X	22 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	548 998		548 998	C1
5.2.3X	23 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Humanitarian aid and civil protection' policy area	471 184		471 184	C1
5.2.3X	20 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Trade' policy area	321 400		321 400	C1
5.2.3X	18 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Migration and home affairs' policy area	200 000		200 000	C1
5.2.3X	21 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'International cooperation and development' policy area	150 000		150 000	C1
5.2.3X	32 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Energy' policy area	150 000		150 000	C1
5.2.3X	32 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Energy' policy area	135 097		135 097	C1
5.2.3X	31 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Language services' policy area	126 000		126 000	C1
5.2.3X	23 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Humanitarian aid and civil protection' policy area	104 500		104 500	C1
5.2.3X	21 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'International cooperation and development' policy area	99 653		99 653	C1
5.2.3X	29 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Statistics' policy area	58 344		58 344	C1
5.2.3X	22 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	57 145		57 145	C1
5.2.3X	31 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Language services' policy area	24 435		24 435	C1
5.2.3X	33 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Justice and consumers' policy area	7 000		7 000	C1
5.2.3X	28 01 02 01	DEC 11	N	External personnel and other management expenditure in support of the 'Audit' policy area	-99 785		-99 785	C1
5.2.3X	27 01 02 11	DEC 11	N	External personnel and other management expenditure in support of the 'Budget' policy area	-151 086		-151 086	C1
5.2.3X	27 01 02 09	DEC 11	N	External personnel and other management expenditure in support of the 'Budget' policy area	-2 448 272		-2 448 272	C1
5.2.3X	27 01 02 19	DEC 11	N	External personnel and other management expenditure in support of the 'Budget' policy area	-3 660 630		-3 660 630	C1
5.2.3X	31 01 03 01	DEC 13	N	Expenditure relating to information and communication technology equipment and services, and other working expenditure of the 'Language services' policy area	1 419 741		1 419 741	C1
5.2.3X	25 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Commission's policy coordination and legal advice' policy area	676 292		676 292	C1
5.2.3X	26 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Commission's administration' policy area	494 686		494 686	C1

Financ Persp Heading	Official Budget Item	Nr	Re ser ve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
5.2.3X	17 01 03 01	DEC 13	N	Expenditure relating to information and communication technology equipment and services, buildings and related expenditure of the 'Health and food safety' policy area	305 514		305 514	C1
5.2.3X	29 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Statistics' policy area	293 218		293 218	C1
5.2.3X	21 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'International cooperation and development' policy area	285 651		285 651	C1
5.2.3X	32 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Energy' policy area	257 748		257 748	C1
5.2.3X	20 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Trade' policy area	222 278		222 278	C1
5.2.3X	27 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Budget' policy area	191 537		191 537	C1
5.2.3X	33 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Justice and consumers' policy area	168 364		168 364	C1
5.2.3X	18 01 03 01	DEC 13	N	Expenditure relating to information and communication technology equipment and services of the 'Migration and home affairs' policy area	154 649		154 649	C1
5.2.3X	22 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Neighbourhood and enlargement negotiations' policy area	143 771		143 771	C1
5.2.3X	23 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Humanitarian aid and civil protection' policy area	97 897		97 897	C1
5.2.3X	34 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services in the 'Climate action' policy area	74 723		74 723	C1
5.2.3X	28 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services of the 'Audit' policy area	71 413		71 413	C1
5.2.3X	19 01 03 01	DEC 13	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Foreign policy instruments' policy area	36 416		36 416	C1
5.2.3X	26 01 22 02	DEC 13	N	Infrastructure and logistics (Brussels)	-8 500 000		-8 500 000	C1
5.2.3X	26 01 22 02	DEC 28	N	Infrastructure and logistics (Brussels)	-20 300 000		-20 300 000	C1
5.2.3X	21 01 01 02	DEC 35	N	Expenditure related to officials and temporary staff in the 'International cooperation and development' policy area	791 211		791 211	C1
5.2.3X	22 01 01 02	DEC 35	N	Expenditure related to officials and temporary staff in the 'Neighbourhood and enlargement negotiations' policy area	210 313		210 313	C1
5.2.3X	20 01 01 02	DEC 35	N	Expenditure related to officials and temporary staff in the 'Trade' policy area	136 476		136 476	C1
5.2.3X	19 01 03 02	DEC 35	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Foreign policy instruments' policy area	-3 313		-3 313	C1
5.2.3X	29 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Statistics' policy area	-15 000		-15 000	C1
5.2.3X	25 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	-50 000		-50 000	C1
5.2.3X	32 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Energy' policy area	-60 000		-60 000	C1
5.2.3X	29 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Statistics' policy area	-75 000		-75 000	C1
5.2.3X	31 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Language services' policy area	-75 000		-75 000	C1
5.2.3X	26 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Commission's administration' policy area	-83 400		-83 400	C1

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
5.2.3X	22 01 03 02	DEC 35	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Neighbourhood and enlargement negotiations' policy area	-115 148		-115 148	C1
5.2.3X	19 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Foreign policy instruments' policy area	-123 703		-123 703	C1
5.2.3X	25 01 08	DEC 35	N	Legal advice, litigation and infringements - Legal expenses	-134 900		-134 900	C1
5.2.3X	22 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	-138 294		-138 294	C1
5.2.3X	27 01 02 11	DEC 35	N	External personnel and other management expenditure in support of the 'Budget' policy area	-140 000		-140 000	C1
5.2.3X	23 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Humanitarian aid and civil protection' policy area	-157 939		-157 939	C1
5.2.3X	20 01 03 02	DEC 35	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Trade' policy area	-164 024		-164 024	C1
5.2.3X	28 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Audit' policy area	-168 000		-168 000	C1
5.2.3X	22 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	-176 998		-176 998	C1
5.2.3X	25 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	-179 000		-179 000	C1
5.2.3X	25 01 01 03	DEC 35	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	-300 000		-300 000	C1
5.2.3X	31 01 02 01	DEC 35	N	External personnel and other management expenditure in support of the 'Language services' policy area	-366 810		-366 810	C1
5.2.3X	21 01 03 02	DEC 35	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'International cooperation and development' policy area	-417 515		-417 515	C1
5.2.3X	24 01 07	DEC 35	N	European Anti-Fraud Office	-1 000 000		-1 000 000	C1
5.2.3X	31 01 07 01	DEC 35	N	Interpretation expenditure	-1 706 501		-1 706 501	C1
5.2.3X	31 01 08 01	DEC 35	N	Translation expenditure	-1 825 000		-1 825 000	C1
5.2.3X	27 01 02 09	DEC 35	N	External personnel and other management expenditure in support of the 'Budget' policy area	-2 173 148		-2 173 148	C1
5.2.3X	27 01 02 19	DEC 35	N	External personnel and other management expenditure in support of the 'Budget' policy area	-4 795 378		-4 795 378	C1
	<b>5.2.3X balance</b>				<b>-37 071 500</b>		<b>-37 071 500</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
9.0.1	40 02 42	DEC 05	Y	Emergency aid reserve		-150 000 000	0	C2
9.0.1	40 02 42	DEC 15	Y	Emergency aid reserve		-40 000 000	0	C2
9.0.1	40 02 42	DEC 15	Y	Emergency aid reserve	0		-27 000 000	C1
9.0.1	40 02 42	DEC 16	Y	Emergency aid reserve		-29 377 866	0	C2
9.0.1	40 02 42	DEC 16	Y	Emergency aid reserve	-622 134		-24 000 000	C1
9.0.1	40 02 42	DEC 17	Y	Emergency aid reserve	-30 000 000		-23 000 000	C1
9.0.1	40 02 42	DEC 18	Y	Emergency aid reserve	-55 000 000		-44 000 000	C1
9.0.1	40 02 42	DEC 25	Y	Emergency aid reserve	-50 000 000		0	C1
9.0.1	40 02 42	DEC 26	Y	Emergency aid reserve	-10 000 000		0	C1
9.0.1	40 02 42	DEC 27	Y	Emergency aid reserve	-30 000 000		0	C1
9.0.1	40 02 42	DEC 38	Y	Emergency aid reserve	-9 772 500		0	C1
9.0.1	40 02 42	DEC 39	Y	Emergency aid reserve	-25 000 000		0	C1
	<b>9.0.1 balance</b>				<b>-210 394 634</b>	<b>-219 377 866</b>	<b>-118 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
9.0.2	04 04 01	DEC 01	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	1 095 544		0	C1
9.0.2	40 02 43	DEC 01	Y	Reserve for the European Globalisation Adjustment Fund	-1 095 544		0	C1
9.0.2	04 04 01	DEC 02	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	1 793 710		0	C1
9.0.2	40 02 43	DEC 02	Y	Reserve for the European Globalisation Adjustment Fund	-1 793 710		0	C1
9.0.2	04 01 04 04	DEC 03	N	Support expenditure for operations and programmes in the 'Employment, social affairs and inclusion' policy area	380 000		380 000	C1
9.0.2	40 02 43	DEC 03	Y	Reserve for the European Globalisation Adjustment Fund	-380 000		0	C1
9.0.2	04 04 01	DEC 03	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	0		-380 000	C1
9.0.2	04 04 01	DEC 06	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	5 146 800		0	C1
9.0.2	40 02 43	DEC 06	Y	Reserve for the European Globalisation Adjustment Fund	-5 146 800		0	C1
9.0.2	04 04 01	DEC 07	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	6 468 000		0	C1
9.0.2	40 02 43	DEC 07	Y	Reserve for the European Globalisation Adjustment Fund	-6 468 000		0	C1
9.0.2	04 04 01	DEC 08	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	1 824 041		0	C1
9.0.2	40 02 43	DEC 08	Y	Reserve for the European Globalisation Adjustment Fund	-1 824 041		0	C1
9.0.2	04 04 01	DEC 21	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	5 364 000		0	C1
9.0.2	40 02 43	DEC 21	Y	Reserve for the European Globalisation Adjustment Fund	-5 364 000		0	C1
9.0.2	04 04 01	DEC 22	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	3 957 918		0	C1
9.0.2	40 02 43	DEC 22	Y	Reserve for the European Globalisation Adjustment Fund	-3 957 918		0	C1
9.0.2	04 04 01	DEC 23	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	0		-29 620 000	C1
9.0.2	04 04 01	DEC 24	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	1 131 358		0	C1
9.0.2	40 02 43	DEC 24	Y	Reserve for the European Globalisation Adjustment Fund	-1 131 358		0	C1
9.0.2	04 04 01	DEC 31	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	856 800		0	C1
9.0.2	40 02 43	DEC 31	Y	Reserve for the European Globalisation Adjustment Fund	-856 800		0	C1
<b>9.0.2 balance</b>					<b>0</b>		<b>-29 620 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
9.0.3	13 06 01	DEC 23	N	Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy	0		-13 000 000	C1
<b>9.0.3 balance</b>					<b>0</b>		<b>-13 000 000</b>	

EUR

Financ Persp Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2016 budget	Commitment appropriations carried over	Payment appropriations 2016 budget	Fund Source
	40 02 41	DEC 04	Y	Differentiated appropriations	-77 574 978		-75 874 978	C1
	40 01 40	DEC 10	Y	Administrative reserve	-3 426 739		-3 426 739	C1
	40 02 41	DEC 12	Y	Differentiated appropriations	-735 000		-735 000	C1
<b>balance</b>					<b>-81 736 717</b>		<b>-80 036 717</b>	

**Total Balance****0****0****0**

## Annex II - Transfers made by European Offices

Article 196§3 stipulates that the Commission informs the European Parliament and the Council on transfers made by European offices. The table below summarises the Offices transfers (type VIO) carried out in 2016 by European Anti-Fraud Office (OLAF), European Personnel Selection Office (EPSO), Publications Office (OP), Office for Infrastructure and Logistics in Luxembourg (OIL), Office for Infrastructure and Logistics in Brussels (OIB) and Office for the Administration and Payment of Individual Entitlements (PMO).

Report on Offices transfers (type VIO) carried out in 2016:

ABAC Transaction	Subject	Budget Lines	Commitment Appropriations	Payment Appropriations
1 SI2.2229893	VIREMENT OFFICE NR 01 OF 2016	BGUE-B2016-26.012000.015100-C1-EPSO	50 000	50 000
		BGUE-B2016-26.012000.020101-C1-EPSO	-50 000	-50 000
2 SI2.2230437	VIO 01-2016 - LEGAL COSTS	BGUE-B2016-24.010700.010300-C1-OLAF	-47 000	-47 000
		BGUE-B2016-24.010700.015000-C1-OLAF	47 000	47 000
3 SI2.2242008	VIREMENT OFFICE N°1/2016 - CD(2016)54	BGUE-B2016-26.010900.010300-C1-OP	-250 000	-250 000
		BGUE-B2016-26.010900.020200-C1-OP	250 000	250 000
4 SI2.2243388	VIO 01-2016 TRANSFER FROM DEV 43500 TO INV	BGUE-B2016-24.010700.010300-C1-OLAF	-50 000	-50 000
		BGUE-B2016-24.010700.020100-C1-OLAF	50 000	50 000
5 SI2.2244407	VIREMENT DE 1 400 000 DU STAFF VERS LES AC POUR COMBLER LE DEFICIT SUR LES AC-21/06/2016	BGUE-B2016-26.012201.010100-C1-OIB	-1 400 000	-1 400 000
		BGUE-B2016-26.012201.010201-C1-OIB	1 400 000	1 400 000
6 SI2.2248593	VIO 03-2016 - TRANSFER DEV & MAINT. TO OCM INV	BGUE-B2016-24.010700.010300-C1-OLAF	-485 000	-485 000
		BGUE-B2016-24.010700.020100-C1-OLAF	485 000	485 000
7 SI2.2251237	VIREMENT OFFICE NR 02 OF 2016	BGUE-B2016-26.012000.010300-C1-EPSO	1 500 000	1 500 000
		BGUE-B2016-26.012000.020101-C1-EPSO	-1 500 000	-1 500 000
		BGUE-B2016-26.010900.010100-C1-OP	327 405	327 405
		BGUE-B2016-26.010900.010201-C1-OP	64 000	64 000
		BGUE-B2016-26.010900.010211-C1-OP	-72 370	-72 370
8 SI2.2258043	VIREMENT OFFICE N°2/2016 - CD(2016)60	BGUE-B2016-26.010900.010300-C1-OP	-766 700	-766 700
		BGUE-B2016-26.010900.016000-C1-OP	2 000	2 000
		BGUE-B2016-26.010900.020100-C1-OP	-42 200	-42 200
		BGUE-B2016-26.010900.020200-C1-OP	350 000	350 000
		BGUE-B2016-26.010900.020300-C1-OP	-2 135	-2 135
9 SI2.2261518	VIO 04-2016 - TRANSFER OF EARMARKED BUDGET FOR HERCULE STUDY	BGUE-B2016-24.010700.010211-C1-OLAF	150 000	150 000
		BGUE-B2016-24.010700.010300-C1-OLAF	-150 000	-150 000
10 SI2.2262312	REINFORCEMENT LIGNES PERSONNEL CONTRACTUEL	BGUE-B2016-26.012301.010100-C1-OIL	-400 000	-400 000
		BGUE-B2016-26.012301.010201-C1-OIL	400 000	400 000
11 SI2.2265114	VIO 05-2016 TRANSFER FROM 14200 TO INV	BGUE-B2016-24.010700.010300-C1-OLAF	-48 000	-48 000
		BGUE-B2016-24.010700.020100-C1-OLAF	48 000	48 000
12 SI2.2265739	REINFORCEMENT OF EUSA 030102 INDUCTION LINE	BGUE-B2016-26.012000.030101-C1-EPSO	-36 200	-36 200
		BGUE-B2016-26.012000.030102-C1-EPSO	36 200	36 200
13 SI2.2267661	VIO 06-2016 - TRANSFER DEV & MAINT BUDGET TO OCM INVEST	BGUE-B2016-24.010700.010300-C1-OLAF	-116 904	-116 904
		BGUE-B2016-24.010700.020100-C1-OLAF	116 904	116 904

ABAC Transaction	Subject	Budget Lines	Commitment Appropriations	Payment Appropriations
		BGUE-B2016-26.010900.010100-C1-OP	254 000	254 000
		BGUE-B2016-26.010900.010201-C1-OP	-73 075	-73 075
		BGUE-B2016-26.010900.010211-C1-OP	-2 690	-2 690
14 SI2.2269515	VIREMENT OFFICE N°3/2016 - CD(2016)78	BGUE-B2016-26.010900.010300-C1-OP	-39 759	-39 759
		BGUE-B2016-26.010900.016000-C1-OP	-2 000	-2 000
		BGUE-B2016-26.010900.020100-C1-OP	-62 970	-62 970
		BGUE-B2016-26.010900.020200-C1-OP	-22 271	-22 271
		BGUE-B2016-26.010900.020300-C1-OP	-23 691	-23 691
		BGUE-B2016-26.010900.020400-C1-OP	-27 543	-27 543
15 SI2.2269831	TFT DU STAFF VERS AC - 01/12/2016	BGUE-B2016-26.012201.010100-C1-OIB	-746 000	-746 000
		BGUE-B2016-26.012201.010201-C1-OIB	746 000	746 000
16 SI2.2269997	VIO 2016-07 - TRANSFER TO EXTERNAL STAFF (ACT)	BGUE-B2016-24.010700.010100-C1-OLAF	-35 000	-35 000
		BGUE-B2016-24.010700.010201-C1-OLAF	35 000	35 000
17 SI2.2270026	VIREMENT OFFICE N°4/2016 - CD(2016)79	BGUE-B2016-26.010900.010100-C1-OP	25 000	25 000
		BGUE-B2016-26.010900.010300-C1-OP	-25 000	-25 000
		BGUE-B2016-26.010900.010100-C1-OP	-6 856	-6 856
		BGUE-B2016-26.010900.010201-C1-OP	-14 800	-14 800
		BGUE-B2016-26.010900.010211-C1-OP	-5 778	-5 778
18 SI2.2273667	VIREMENT OFFICE N°5/2016 - CD(2016)81	BGUE-B2016-26.010900.010300-C1-OP	97 564	97 564
		BGUE-B2016-26.010900.020100-C1-OP	-28 176	-28 176
		BGUE-B2016-26.010900.020200-C1-OP	32 501	32 501
		BGUE-B2016-26.010900.020400-C1-OP	-74 456	-74 456
19 SI2.2275957	TRANSFERT SURPLUS 2016 LIGNE FCT VERS LIGNE AC	BGUE-B2016-26.012100.010100-C1-PMO	-107 616	-107 616
		BGUE-B2016-26.012100.010201-C1-PMO	107 616	107 616
20 SI2.2275996	VIO 2016-08 - TRANSFER TO INFRASTRUCTURE	BGUE-B2016-24.010700.010100-C1-OLAF	-332 558	-332 558
		BGUE-B2016-24.010700.010300-C1-OLAF	332 558	332 558
21 SI2.2276002	VIO 2016-09 - TRANSFER TO INFRASTRUCTURE	BGUE-B2016-24.010700.010300-C1-OLAF	193 739	193 739
		BGUE-B2016-24.010700.020100-C1-OLAF	-193 739	-193 739
22 SI2.2276222	VIO 2016-10 - REVERSE TRANSFER TO INFRASTRUCTURE	BGUE-B2016-24.010700.010300-C1-OLAF	-35 000	-35 000
		BGUE-B2016-24.010700.020100-C1-OLAF	35 000	35 000

ABAC Transaction	Subject	Budget Lines	Commitment Appropriations	Payment Appropriations
		BGUE-B2016-26.012000.010100-C1-EPSO	-28 239	-28 239
		BGUE-B2016-26.012000.010201-C1-EPSO	-200 000	-200 000
		BGUE-B2016-26.012000.010211-C1-EPSO	-216 039	-216 039
23 SI2.2276294	VIREMENT OFFICE NR 06 OF 2016	BGUE-B2016-26.012000.010300-C1-EPSO	49 073	49 073
		BGUE-B2016-26.012000.016000-C1-EPSO	-3 963	-3 963
		BGUE-B2016-26.012000.020101-C1-EPSO	407 167	407 167
		BGUE-B2016-26.012000.020103-C1-EPSO	-8 000	-8 000
24 SI2.2277016	VIO 2016-11 TRANSFER TO INTERIM STAFF	BGUE-B2016-24.010700.010201-C1-OLAF	41 855	41 855
		BGUE-B2016-24.010700.010211-C1-OLAF	-41 855	-41 855
25 SI2.2277549	VIREMENT RAMASSAGE FIN D'ANNÉE - 23/12/2016	BGUE-B2016-26.012201.010201-C1-OIB	26 330	26 330
		BGUE-B2016-26.012201.010211-C1-OIB	-26 330	-26 330
26 SI2.2277845	VIO SOLDE DU STAFF VERS AC - 27/12/2016	BGUE-B2016-26.012201.010100-C1-OIB	-283	-283
		BGUE-B2016-26.012201.010201-C1-OIB	283	283
27 SI2.2277894	TRANSFERT 2016 - POSTE 010211 VERS 010201	BGUE-B2016-26.012100.010201-C1-PMO	21 282	21 282
		BGUE-B2016-26.012100.010211-C1-PMO	-21 282	-21 282

## **Annex III - Community Entitlements**

Pursuant to Article 84 § 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 ninth list is published hereafter. It consists of the number of open recovery orders at 31 December 2016 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.

EUR millions

Year of Origin	Number of open recovery orders at 31.12.2016	Commission	Amount of the open balance of recovery orders at 31.12.2016	Commission
2016	1 478	1 370	902	868
2015	343	341	154	154
2014	253	253	206	206
2013	181	180	114	114
2012	123	121	603	603
2011	123	119	171	166
2010	82	80	185	185
2009	75	73	36	26
2008	62	62	7	7
2007	26	25	5	4
2006	20	19	15	14
2005	15	15	1	1
2004	15	15	2	2
2003	13	13	5	5
2002	11	11	2	2
2001	9	9	1	1
2000	1	1	2	2
<2000	18	18	8	8
<b>TOTAL</b>	<b>2 848</b>	<b>2 725</b>	<b>2 418</b>	<b>2 368</b>



## Annex IV - Types of Appropriation

Type of appropriation	Concept	Financial Regulation	Presentation in this report
C1	Initial budget	7, 9, 10, 13, 14, 15, 86, 177, 178, 203, 210	Own column
C1	Amending budget	41	Own column
C1	Transfers	25 to 29, 179, 183§6	BA transfers or COM transfers
C1	EFTA	21§6	Initial budget
C2	Carry over on decision to be used before 31/12	13§ 2b and 3, 169§3	Carryover from 2015
C3	Carry over on decision to be used before 31/03	13§2a	Carryover from 2015
C4	Internal assigned revenue	14, 21§3	Assigned revenue
C5	Internal assigned revenue carried over	14	Assigned revenue
C6	Reimbursement of advances (Structural funds commitments)	177	Assigned revenue
C7	Reconstitutions (Structural funds and Research commitments)	178, 182§3	Carryover from 2014
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	13§4	Carryover from 2014
R0	Other external assigned revenue	21§2	Assigned revenue
PO,	PECO participation		Assigned revenue
FCA	Coal and Steel participation		Assigned revenue
TFC	JRC revenue of grant and procurement procedures	183§2a	Assigned revenue
TCA	JRC revenue of other services	183§2b	Assigned revenue
TF5	JRC revenue under an administrative agreement with other institutions or services	183§2c	Assigned revenue
FRT	Contributions received for the Facility for Refugees in Turkey		Assigned revenue

## Annex V - Glossary

<b>Term</b>	<b>Definition</b>
ABAC	This is the name given to the Commission's accounting system, which since 2005 has been based on accrual accounting rules. The Commission produces accrual-based accounts which recognises revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis accounting that recognises transactions and other events only when cash is received or paid.
Accounting	The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.
Accrual accounting	Accrual accounting recognises revenue earned rather than collected, and expenses incurred rather than paid (unlike cash-basis accounting, which recognises transactions, only when cash is received or paid).
Administrative appropriations	Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment)
Adopted budget	The draft budget becomes the adopted budget as soon as the European Parliament and Council approve it and it is signed by the president of the European Parliament.
Agencies	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.
Amending budget	Instrument adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.
Annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
Appropriations	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.
Assigned revenue	Dedicated revenue received to finance specific items of expenditure.
External/Internal	Main sources of external assigned revenue are <i>financial contributions</i>

	<p><i>from third countries to programmes financed by the Union.</i></p> <p><i>Main sources of internal assigned revenue is revenue from third parties in respect of goods, services or work supplied at their request; (c) revenue arising from the repayment of amounts wrongly paid and revenue from the sale of publications and films, including those on an electronic medium.</i></p> <p>The complete list of items constituting assigned revenue is given in the Financial Regulation Art.21.2.</p>
Authorising officer (AO)	The AO is responsible for authorising revenue and expenditure operations under his/her area of responsibility (by delegation or sub-delegation). Particularly, he/she must take decisions to implement the budget based on his/her risk analysis.
Budget	Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.
Budget item / Budget line	As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.
Budgetary authority	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers
Budgetary commitment	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
Cancellation of appropriations	Unused appropriations cancelled that may no longer be used in a given budget year.
Carryover of appropriations	<p>Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.</p> <p>In this report, "carryover from" does not include assigned revenue, whereas "carryover to" includes assigned revenue.</p>
Ceiling	Limits of expenditure or revenue fixed by law or by agreement, such as in the own resources decision or in the multiannual financial framework. The latter defines an annual ceiling for each expenditure heading in commitment appropriations and an annual global ceiling for payment appropriations.
Commitment appropriations (CA)	Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 7 FR: <i>Commitment appropriations cover the total cost in the current financial year of legal obligations (contracts, grant agreements/decisions) entered into for operations extending over more than one year.</i>

CEF	Connecting Europe Facility
Consumption	Implementation of the budget through expenditure and revenue operations
De-commitment	Cancellation of a reservation of appropriations
Differentiated appropriations	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 7 FR: <i>Differentiated appropriations are entered for multiannual operations. They consist of commitment appropriations and payment appropriations.</i>
Discharge	Decision by which the European Parliament closes an annual budget exercise, on the basis of a recommendation from the Council and a declaration of assurance from the Court of Auditors. It covers the accounts of all the Communities' revenue and expenditure, the resulting balance, and assets and liabilities, as shown in the balance sheet.
Draft amending budget	A proposal made by the Commission to amend certain aspects of the adopted budget of a year.
Draft budget	The document prepared by the European Commission consolidating requests from all EU institutions and submitted to the European Parliament & Council no later than 1 September.
EAGF	European Agricultural Guarantee Fund
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue).
EFTA contribution	Financial contribution over a seven-year commitment by the EFTA (European Free Trade Association) States (the EFTA Member States are Iceland, Liechtenstein, Norway and Switzerland) to make annual payments towards the EU activities (EC framework programme, specific programme, project or other action) in which they participate.
Entitlements established	Entitlements are revenue operations that the European Union must establish for collecting income.
Exchange rate difference	The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area
Expenditure allocated	EU expenditure that it is possible to allocate to individual Member States. Non-allocated expenditure concerns notably expenditure paid to beneficiaries in third countries. Allocation of expenditure by country is necessary in order to calculate budgetary balances.
Financial regulation (FR)	Adopted through the ordinary legislative procedure after consulting the European Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union. (OJ L 298, 26.10.2012)
Funds Source	Type of appropriations (e.g.: C1, C2, etc.)

Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Gross National Income (GNI)	It represents total primary income receivable by resident institutional units: compensation of employees, taxes on production and imports less subsidies, property income (receivable less payable), operating surplus and mixed income. In the area of the EU budget, the cash value of the ceiling of EU revenue, referred to as the 'own resources ceiling' has to be recalculated in percentage terms. It is now established at 1.23 % of GNI.
Headings	The headings reflect the formal description of each of the elements of the nomenclature (titles, chapters, articles and items); they represent the classification determined by the budgetary authority in that they express the nature or purpose of the expenditure or revenue concerned; and they are binding. The headings, accompanied by the line number, constitute the budget nomenclature.
Inter-institutional Agreement (IIA)	IIA on budgetary discipline and sound financial management: the IIA is adopted by common agreement of the European Parliament, the Council and the Commission and contains the table of the financial framework, as well as the rules to implement it.
Irregularities	Any infringement of a provision of Community law resulting from an act or omission by an economic operator, which has, or would have, the effect of prejudicing the general budget of the Communities or budgets managed by them, either by reducing or losing revenue accruing from own resources collected directly on behalf of the Communities, or by an unjustified item of expenditure.
JRC competitive income	Source of assigned revenue from the Joint Research Centre (JRC) coming from services provided to other entities.
Joint Undertakings (JUs)	A legal entity established under the TFEU. The term can be used to describe any collaborative structure proposed for the " <i>efficient execution of Union research, technological development and demonstration programmes</i> ".
Lapsing appropriations	Unused appropriations to be cancelled at the end of the financial year. <i>Lapsing</i> means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities which is represented by an appropriation.
Legal base (basic act)	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
Legal	A legal commitment is establishes a legal obligation towards third

commitment	parties.
Macro-financial assistance (MFA)	Form of financial support to neighbouring regions, which is mobilised on a case-by-case basis with a view to helping the beneficiary countries in dealing with serious but generally short-term balance-of-payments or budget difficulties. It takes the form of medium-/long-term loans or grants (or an appropriate combination thereof) and generally complements financing provided in the context of an International Monetary Fund's reform programme.
Multi-annual Financial Framework (MFF)	MFF forms the Union's political priorities for at least 5 years translated into financial terms. It sets annual maximum amounts (ceilings) for EU expenditure as a whole and for the main categories of expenditure (headings), but not as detailed as in annual budget. By specifying the spending limits for each category of expenditure, the MFF imposes budgetary discipline and ensures that the Union's expenditure develops in an orderly manner within the limits of its own resources and in line with Union's policy objectives.
Non-differentiated appropriations	Non-differentiated appropriations are for operations of an annual nature. (Art. 9 FR). In the EU-Budget non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments.
Operating balances	The difference between what a country receives from and pays into the EU budget. There are many possible methods of calculating budgetary balances. The Commission uses a method based on the same principles as the calculation of the correction of budgetary imbalances granted to the United Kingdom (the UK correction). It is, however, important to point out that constructing estimates of budgetary balances is merely an accounting exercise of the purely financial costs and benefits that each Member State derives from the Union and it gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.
Operational appropriations	Operational appropriations finance the different policies, mainly in the form of grants or procurement.
Outturn (result)	The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.
Own resources	The revenue flowing automatically to the European Union budget, pursuant to the Treaties and implementing legislation, without the need for any subsequent decision by national authorities.
Payment	A payment is a disbursement to honour legal obligations.
Payment appropriations (PA)	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 7 FR).
RAL	Sum of outstanding commitments. Outstanding commitments (or RAL, from the French ' <i>reste à liquider</i> ') are defined as the amount of

	appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations.
Recovery	The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by the Commission in order to retrieve the amount which is due. The entitlement is the right that the Commission has to claim the sum which is due by a debtor, usually a beneficiary.
Reprogramming	Based on a Commission proposal, the European Parliament and the Council will take decisions concerning the transfer of part of unused allocations in the area of structural funds) during a given year of the multiannual financial framework onto following years (see IIA).
Reserves	The European Union budget can call on different types of reserves. The mobilisation of the appropriations in the reserve is subject to a decision of the budgetary authority, acting on a transfer proposal from the "reserve" title to the line concerned.
Revenue	Term used to describe income from all sources that finances the budget. Almost all revenue into the EU budget is in the form of own resources, of three kinds: traditional own resources — duties that are charged on imports of products originating from a non-EU state; the resource based on value added tax (VAT); and the resource based on GNI. The budget also receives other revenue, such as income from third countries for participating in EU programmes, the unused balance from the previous year, taxes paid by EU staff, competition fines, interest on late payments, and so on.
Rules of application	Detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Special Instruments	The European Union budget can call on Special Instruments to allow the Union to react to specified unforeseen circumstances or to allow the financing of clearly identified expenditure which cannot be financed within the limits of the ceilings available for one or more headings. Their mobilisation is subject to a decision of the budgetary authority, acting on a transfer proposal from the "reserve" title to the line concerned.
Surplus	Positive difference between revenue and expenditure (see outturn) which has to be returned to the funding authority as provided in the Financial Regulation.
Transfer	Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Financial Regulation. The FR identifies different types of transfers depending on whether they are between or within budget

	<p>titles, chapters, articles or headings and require different levels of authorization.</p> <p><i>BA transfer</i>: transfer following a decision of the Budgetary Authority</p> <p><i>COM transfer</i>: transfer following a decision of the Commission.</p>
UK correction	<p>At the Fontainebleau European Council in France on 25 and 26 June 1984, the then 10 Member States (Germany, Belgium, Denmark, France, Greece, Ireland, Italy, Luxembourg, the Netherlands and the UK) agreed on the rebate to be granted to the UK to reduce its contribution to the EU budget.</p>
Value added tax (VAT)	<p>VAT is an indirect tax, expressed as a percentage applied to the sale price of most goods and services.</p>
2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation	<p>Article 19 of Council Regulation (EU, Euratom) No 1311/2013 provides that in the event of the adoption after 1 January 2014 of new rules or programmes under shared management for the Structural Funds, the Cohesion Fund, the European Agricultural Fund for Rural Development, the European Maritime and Fisheries Fund, the Asylum, Migration and Integration Fund and the Internal Security Fund, the multiannual financial framework is to be revised in order to transfer to subsequent years, in excess of the corresponding expenditure ceilings, allocations not used in 2014.</p>







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